

First Regular Session of the 123rd General Assembly (2023)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2022 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1034

AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-3-1-34, AS ADDED BY P.L.144-2007, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 34. "Qualified military income" means ~~wages that are paid:~~ **the following:**

- (1) **Wages that are paid** to a member of
 - ~~(A)~~ a reserve component of the armed forces of the United States or
 - ~~(B)~~ the National Guard **for the member's service in the reserve component or National Guard. and**
- (2) for any of the following applicable periods, or any combination of the following applicable periods, in a calendar year:
 - (A) The member's full-time service on involuntary orders in:
 - (i) a reserve component of the armed forces of the United States; or
 - (ii) the National Guard.
 - (B) The period during which the member is mobilized and deployed for full-time service in:
 - (i) a reserve component of the armed forces of the United States; or
 - (ii) the National Guard.
 - ~~(C)~~ The period during which the member's National Guard

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~~unit is federalized.~~

(2) For a member of an active component of the armed forces of the United States one hundred percent (100%) of wages that are paid to the member for taxable years beginning in 2024 and thereafter for service in the active component.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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