
ENGROSSED
HOUSE BILL No. 1034

AM103403 has been incorporated into March 8, 2023 printing.

Synopsis: Income tax exemption for military pay.

M
e
r
g
e
d

EH 1034—LS 6038/DI 116



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

March 8, 2023

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.

ENGROSSED HOUSE BILL No. 1034

A BILL FOR AN ACT to amend the Indiana Code concerning
taxation.

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

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

5 (1) **Wages that are paid** to a member of

6 ~~(A)~~ a reserve component of the armed forces of the United
7 States or

8 ~~(B)~~ the National Guard **for the member's service in the**
9 **reserve component or National Guard. and**

10 (2) **for any of the following applicable periods; or any**
11 **combination of the following applicable periods; in a calendar**
12 **year:**

13 (A) The member's full-time service on involuntary orders
14 in:

15 (i) a reserve component of the armed forces of the
16 United States; or

17 (ii) the National Guard.

EH 1034—LS 6038/DI 116



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY

M
e
r
g
e
d

1 (B) The period during which the member is mobilized and
2 deployed for full-time service in:
3 (i) a reserve component of the armed forces of the
4 United States; or
5 (ii) the National Guard;
6 (C) The period during which the member's National Guard
7 unit is federalized;
8 **(2) For a member of an active component of the armed forces**
9 **of the United States one hundred percent (100%) of wages**
10 **that are paid to the member for taxable years beginning in**
11 **2024 and thereafter for service in the active component.**

M
e
r
g
e
d

EH 1034—LS 6038/DI 116



DOCUMENT HAS NOT BEEN CHECKED FOR ACCURACY