



PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1177 be amended to read as follows:

- 1 Page 3, line 6, delete "five hundred (500)" and insert "**seven**
2 **hundred fifty (750)**".
3 Page 3, between lines 9 and 10, begin a new paragraph and insert:
4 "SECTION 5. IC 6-3.1-39.5-8, AS ADDED BY P.L.201-2023,
5 SECTION 103, IS AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]: Sec. 8. (a) A
7 taxpayer that makes a qualified expenditure in a taxable year is entitled
8 to a credit against the taxpayer's state tax liability for the taxable year.
9 (b) Subject to section 9 of this chapter, the maximum amount of the
10 credit to which a taxpayer is entitled in a particular taxable year is
11 equal to ~~the lesser of~~
12 ~~(1)~~ fifty percent (50%) of the employer's qualified expenditures
13 in the taxable year. ~~or~~
14 ~~(2) one hundred thousand dollars (\$100,000):~~".
15 Page 3, between lines 39 and 40, begin a new paragraph and insert:
16 "SECTION 7. IC 6-3.1-39.5-14 IS REPEALED [EFFECTIVE
17 JANUARY 1, 2026 (RETROACTIVE)]. ~~Sec. 14. (a) The maximum~~
18 ~~aggregate amount of tax credits allowed under this chapter may not~~
19 ~~exceed two million five hundred thousand dollars (\$2,500,000) in each~~
20 ~~state fiscal year.~~

- 1 (b) The department shall record the time of filing of each return
2 claiming a tax credit under this chapter and shall approve the tax
3 credits, if they otherwise qualify for a tax credit under this chapter, in
4 the chronological order in which the returns are filed in the state fiscal
5 year".
6 Renumber all SECTIONS consecutively.
 (Reference is to HB 1177 as printed January 27, 2026.)

Representative Porter