



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WITHDRAWN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 IC 6-3.1-39.5-14 IS REPEALED [EFFECTIVE  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)]. See. 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.)

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Representative Porter