



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1210 be amended to read as follows:

- 1 Page 124, between lines 19 and 20, begin a new paragraph and
2 insert:
3 "SECTION 100. IC 6-3-2-29.5 IS ADDED TO THE INDIANA
4 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
5 [EFFECTIVE JULY 1, 2026]: **Sec. 29.5. (a) This section applies to**
6 **taxable years beginning after December 31, 2026.**
7 **(b) As used in this section, "health insurance plan" means a**
8 **policy, contract, certificate, or agreement offered or issued:**
9 **(1) by an entity that assumes or carries insurance risk; and**
10 **(2) to provide, deliver, arrange for, pay for, or reimburse the**
11 **costs of health care services, including dental and vision**
12 **services.**
13 **(c) As used in this section, "taxpayer" means:**
14 **(1) an individual filing a single return;**
15 **(2) a married couple filing a joint return; or**
16 **(3) a married individual filing a separate return.**
17 **(d) Each taxable year, a taxpayer who is covered by a health**
18 **insurance plan may deduct from the taxpayer's adjusted gross**
19 **income an amount equal to the total amount of premiums on the**
20 **health insurance plan the taxpayer paid for coverage during the**
21 **taxable year.**

1 **(e) In the case of a married individual filing a separate return,**
2 **the amount of the deduction for each spouse is equal to fifty**
3 **percent (50%) of the total amount of premiums allowed to be**
4 **deducted under subsection (d)."**

5 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1210 as printed February 18, 2026.)

Senator YOUNG M