

PROPOSED AMENDMENT

HB 1210 # 78

DIGEST

Income tax credit. Provides a refundable state adjusted gross income tax credit in an amount equal to \$15 for each member of a taxpayer's household who is a female between the ages of 9 and 50.

- 1 Page 89, between lines 17 and 18, begin a new paragraph and insert:
2 "SECTION 71. IC 6-3-3-15 IS ADDED TO THE INDIANA CODE
3 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
4 JANUARY 1, 2026 (RETROACTIVE)]: **Sec. 15. (a) This section**
5 **applies to taxable years beginning after December 31, 2025.**
6 **(b) Each taxable year a taxpayer is entitled to a credit against**
7 **the individual's adjusted gross income tax liability in an amount**
8 **equal to fifteen dollars (\$15) for each member of the taxpayer's**
9 **household who is a female between nine (9) and fifty (50) years of**
10 **age.**
11 **(c) A taxpayer is entitled to a refund of any unused credit**
12 **amount."**
13 Renumber all SECTIONS consecutively.
 (Reference is to HB 1210 as reprinted January 30, 2026.)