

# PROPOSED AMENDMENT

## SB 161 # 2

### DIGEST

Scholarship tax credit. Removes provisions requiring the Indiana department of education to elect to participate as a covered state in the federal tax credit scholarship program for elementary and secondary education under Section 25F of the Internal Revenue Code (enacted in Public Law 119-21, commonly known as the One Big Beautiful Bill Act of 2025) and related conforming changes.

---

- 1       Page 1, delete lines 1 through 17.
- 2       Delete page 2.
- 3       Page 3, delete lines 1 through 36.
- 4       Page 5, delete line 27.
- 5       Renumber all SECTIONS consecutively.  
(Reference is to SB 161 as introduced.)