



PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 212 be amended to read as follows:

1       Page 3, between lines 36 and 37, begin a new paragraph and insert:  
2       "SECTION 2. IC 6-3-3-11 IS ADDED TO THE INDIANA CODE  
3       AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
4       JANUARY 1, 2026 (RETROACTIVE)]: Sec. 11. (a) As used in this  
5       section, "qualifying individual" has the meaning set forth in  
6       Section 21(b)(1) of the Internal Revenue Code.  
7       (b) Each taxable year, an individual who is eligible to claim the  
8       federal child and dependent care tax credit under Section 21 of the  
9       Internal Revenue Code is entitled to a credit against the  
10      individual's, and the individual's spouse's in the case of a joint  
11      return, adjusted gross income tax liability equal to the result of:  
12       (1) one thousand dollars (\$1,000); multiplied by  
13       (2) each qualifying individual in the household.  
14       (c) If the credit provided by this section exceeds the amount of  
15      the individual's adjusted gross income tax liability for the taxable  
16      year, reduced by the sum of all credits for the taxable year that are  
17      applied before the application of the credit provided by this  
18      section, the excess shall be refunded to the individual.  
19       (d) The department may require that a taxpayer apply for the  
20      credit under this section on a form designated by the department.  
21       SECTION 3. [EFFECTIVE JANUARY 1, 2026 (RETROACTIVE)]  
22       (a) IC 6-3-3-11, as added by this act, applies to taxable years

1       **beginning after December 31, 2025.**  
2       **(b) This SECTION expires June 30, 2028.".**   
3       Renumber all SECTIONS consecutively.  
      (Reference is to ESB 212 as printed January 22, 2026.)

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Representative Porter