



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WITHDRAWN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.)

Representative Porter