



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 243 be amended to read as follows:

- 1 Page 52, between lines 4 and 5, begin a new paragraph and insert:
- 2 "SECTION 12. IC 6-3-2-34 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2025 (RETROACTIVE)]: **Sec. 34. (a) This section**
- 5 **applies to taxable years beginning after December 31, 2024, and**
- 6 **ending before January 1, 2029.**
- 7 **(b) To conform with Section 151(d)(5)(C) of the Internal**
- 8 **Revenue Code as amended in Public Law 119-21 (commonly**
- 9 **known as the One Big Beautiful Bill Act, 2025), a taxpayer is**
- 10 **entitled to a deduction from the taxpayer's adjusted gross income**
- 11 **in an amount equal to the amount deducted from a taxpayer's**
- 12 **federal adjusted gross income under Section 151(d)(5)(C) of the**
- 13 **Internal Revenue Code."**
- 14 Renumber all SECTIONS consecutively.

(Reference is to SB 243 as printed January 21, 2026.)

Senator BROWN L