



# 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.)

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Senator BROWN L