



# SENATE MOTION

**MR. PRESIDENT:**

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

- 1 Page 50, between lines 9 and 10, begin a new paragraph and insert:
- 2 "SECTION 11. IC 6-3-2-29.5 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2026]: **Sec. 29.5. (a) This section applies to**
- 5 **taxable years beginning after December 31, 2026.**
- 6 **(b) As used in this section, "health insurance plan" means a**
- 7 **policy, contract, certificate, or agreement offered or issued:**
- 8 **(1) by an entity that assumes or carries insurance risk; and**
- 9 **(2) to provide, deliver, arrange for, pay for, or reimburse the**
- 10 **costs of health care services, including dental and vision**
- 11 **services.**
- 12 **(c) As used in this section, "taxpayer" means:**
- 13 **(1) an individual filing a single return;**
- 14 **(2) a married couple filing a joint return; or**
- 15 **(3) a married individual filing a separate return.**
- 16 **(d) Each taxable year, a taxpayer who is covered by a health**
- 17 **insurance plan may deduct from the taxpayer's adjusted gross**
- 18 **income an amount equal to the total amount of premiums on the**
- 19 **health insurance plan the taxpayer paid for coverage during the**
- 20 **taxable year.**
- 21 **(e) In the case of a married individual filing a separate return,**
- 22 **the amount of the deduction for each spouse is equal to fifty**

1     **percent (50%) of the total amount of premiums allowed to be**  
2     **deducted under subsection (d).".**

3         Renumber all SECTIONS consecutively.  
       (Reference is to SB 243 as printed January 21, 2026.)

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Senator YOUNG M