



# 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