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|--------------------|---------------------|
| PREVAILED          | Roll Call No. _____ |
| FAILED             | Ayes _____          |
| WITHDRAWN          | Noes _____          |
| RULED OUT OF ORDER |                     |

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

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

- 1           Page 55, between lines 3 and 4, begin a new paragraph and insert:
- 2           "SECTION 15. 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) Each taxable**
- 5           **year, an individual who is eligible to claim the federal child and**
- 6           **dependent care tax credit under Section 21 of the Internal Revenue**
- 7           **Code is entitled to a credit against the individual's, and the**
- 8           **individual's spouse's in the case of a joint return, adjusted gross**
- 9           **income tax liability equal to:**
- 10           **(1) the allowable amount of the federal child and dependent**
- 11           **care tax credit that the taxpayer claimed on the taxpayer's**
- 12           **federal income tax return for the taxable year under Section**
- 13           **21 of the Internal Revenue Code; multiplied by**
- 14           **(2) the following applicable percentage:**
- 15           **(A) If the adjusted gross income of the individual, and the**
- 16           **individual's spouse in the case of a joint return, is forty**
- 17           **thousand dollars (\$40,000) or less, one hundred percent**
- 18           **(100%).**
- 19           **(B) If the adjusted gross income of the individual, and the**
- 20           **individual's spouse in the case of a joint return, is greater**
- 21           **than forty thousand dollars (\$40,000) and not more than**
- 22           **seventy thousand dollars (\$70,000), seventy-five percent**

1                   (75%).  
2                   **(C) If the adjusted gross income of the individual, and the**  
3                   **individual's spouse in the case of a joint return, is greater**  
4                   **than seventy thousand dollars (\$70,000) and not more than**  
5                   **one hundred thousand dollars (\$100,000), fifty percent**  
6                   **(50%).**  
7                   **If the adjusted gross income of the individual, and the individual's**  
8                   **spouse in the case of a joint return, is greater than one hundred**  
9                   **thousand dollars (\$100,000), the individual is not entitled to a**  
10                  **credit against the individual's adjusted gross income tax liability.**  
11                  **(b) If the credit provided by this section exceeds the amount of**  
12                  **the individual's adjusted gross income tax liability for the taxable**  
13                  **year, reduced by the sum of all credits for the taxable year that are**  
14                  **applied before the application of the credit provided by this**  
15                  **section, the excess shall be refunded to the individual."**  
16                  Page 139, between lines 13 and 14, begin a new paragraph and  
17                  insert:  
18                  "SECTION 114. [EFFECTIVE JANUARY 1, 2026  
19                  (RETROACTIVE)] **(a) IC 6-3-3-11, as added by this act, applies to**  
20                  **taxable years beginning after December 31, 2025.**  
21                  **(b) This SECTION expires June 30, 2029."**  
22                  Renumber all SECTIONS consecutively.  
                    (Reference is to ESB 243 as printed February 17, 2026.)

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Representative Hamilton