



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WITHDRAWN	Noes _____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 59, between lines 11 and 12, begin a new paragraph and insert:
- 2 "SECTION 17. IC 6-3-3-15.1 IS ADDED TO THE INDIANA
- 3 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE JANUARY 1, 2027]: **Sec. 15.1. (a) As used in this**
- 5 **section, "health insurance plan" means a policy, contract,**
- 6 **certificate, or agreement offered or issued:**
- 7 **(1) by an entity that assumes or carries insurance risk; and**
- 8 **(2) to provide, deliver, arrange for, pay for, or reimburse the**
- 9 **costs of health care services.**
- 10 **(b) As used in this section, "Patient Protection and Affordable**
- 11 **Care Act" refers to the federal Patient Protection and Affordable**
- 12 **Care Act (P.L. 111-148), as amended by the federal Health Care**
- 13 **and Education Reconciliation Act of 2010 (P.L. 111-152), as**
- 14 **amended from time to time, and regulations or guidance issued**
- 15 **under those acts.**
- 16 **(c) Each taxable year, a taxpayer who is covered by a health**
- 17 **insurance plan offered through a health benefit exchange**
- 18 **established under the Patient Protection and Affordable Care Act**
- 19 **is entitled to a credit against the individual's adjusted gross income**
- 20 **tax liability for the taxable year equal to the greater of:**
- 21 **(1) the:**
- 22 **(A) total amount of premiums on the health insurance plan**

1 the taxpayer paid for coverage during the taxable year;
 2 minus
 3 **(B) total amount of premiums on the health insurance plan**
 4 **the taxpayer paid for coverage during the immediately**
 5 **preceding taxable year; or**
 6 **(2) zero (0).**

7 **(d) The credit provided by this section may not exceed the**
 8 **amount of the individual's adjusted gross income tax liability for**
 9 **the taxable year, reduced by the sum of all credits for the taxable**
 10 **year that are applied before the application of the credit provided**
 11 **by this section. The amount of any unused credit under this section**
 12 **for a taxable year may not be carried forward to a succeeding**
 13 **taxable year, carried back to a preceding taxable year, or**
 14 **refunded."**

15 Page 139, between lines 13 and 14, begin a new paragraph and
 16 insert:

17 **"SECTION 114. [EFFECTIVE JULY 1, 2026] (a) IC 6-3-3-15.1, as**
 18 **added by this act, applies to taxable years beginning after**
 19 **December 31, 2026.**

20 **(b) This SECTION expires July 1, 2029."**

21 Renumber all SECTIONS consecutively.
 (Reference is to ESB 243 as printed February 17, 2026.)

Representative DeLaney