

# HOUSE BILL No. 1169

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3-2-6.

**Synopsis:** Additional renter's deduction for disabled veterans. Provides an additional tax deduction for a disabled veteran who rents a dwelling for use as the disabled veteran's principal place of residence.

**Effective:** January 1, 2025.

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January 8, 2024, read first time and referred to Committee on Ways and Means.

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Second Regular Session of the 123rd General Assembly (2024)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2023 Regular Session of the General Assembly.

# HOUSE BILL No. 1169



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-3-2-6, AS AMENDED BY P.L.146-2020,  
2 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2025]: Sec. 6. (a) Each taxable year, an individual who  
4 rents a dwelling for use as the individual's principal place of residence  
5 may deduct from the individual's adjusted gross income (as defined in  
6 IC 6-3-1-3.5(a)), the lesser of:  
7 (1) the amount of rent paid by the individual with respect to the  
8 dwelling during the taxable year; or  
9 (2) three thousand dollars (\$3,000).  
10 (b) Notwithstanding subsection (a):  
11 (1) a married couple filing a joint return for a particular taxable  
12 year may not claim a deduction under this section of more than  
13 three thousand dollars (\$3,000); and  
14 (2) a married individual filing a separate return for a particular  
15 taxable year may not claim a deduction under this section of more  
16 than one thousand five hundred dollars (\$1,500).  
17 **(c) Each taxable year, an individual who is a disabled veteran**



1 and claims a deduction under subsection (a) for the taxable year  
2 may deduct an additional amount from the individual's adjusted  
3 gross income equal to the lesser of:  
4 (1) the amount of the deduction granted under subsection (a)  
5 multiplied by the individual's disability rating as determined  
6 by the United States Department of Veterans Affairs; or  
7 (2) three thousand dollars (\$3,000).  
8 (c) (d) The deduction provided by this section does not apply to an  
9 individual who rents a dwelling that is exempt from Indiana property  
10 tax.  
11 (d) (e) For purposes of this section, a "dwelling" includes a single  
12 family dwelling and unit of a multi-family dwelling.  
13 SECTION 2. [EFFECTIVE JANUARY 1, 2025] (a) IC 6-3-2-6, as  
14 amended by this act, applies to taxable years beginning after  
15 December 31, 2024.  
16 (b) This SECTION expires July 1, 2028.

