

# PROPOSED AMENDMENT

## HB 1001 # 19

### DIGEST

Renter's deduction. Increases the renter's deduction by \$1,000 and makes a corresponding increase for a married individual filing a separate return.

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- 1       Page 95, between lines 45 and 46, begin a new paragraph and insert:  
2       "SECTION 43. IC 6-3-2-6, AS AMENDED BY P.L.146-2020,  
3       SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4       JANUARY 1, 2026]: Sec. 6. (a) Each taxable year, an individual who  
5       rents a dwelling for use as the individual's principal place of residence  
6       may deduct from the individual's adjusted gross income (as defined in  
7       IC 6-3-1-3.5(a)), the lesser of:  
8           (1) the amount of rent paid by the individual with respect to the  
9           dwelling during the taxable year; or  
10          (2) ~~three thousand dollars (\$3,000).~~ **four thousand dollars**  
11          **(\$4,000).**  
12       (b) Notwithstanding subsection (a):  
13           (1) a married couple filing a joint return for a particular taxable  
14           year may not claim a deduction under this section of more than  
15           ~~three thousand dollars (\$3,000);~~ **four thousand dollars (\$4,000);**  
16           and  
17           (2) a married individual filing a separate return for a particular  
18           taxable year may not claim a deduction under this section of more  
19           than ~~one thousand five hundred dollars (\$1,500).~~ **two thousand**  
20           **dollars (\$2,000).**  
21       (c) The deduction provided by this section does not apply to an  
22       individual who rents a dwelling that is exempt from Indiana property  
23       tax.  
24       (d) For purposes of this section, a "dwelling" includes a single  
25       family dwelling and unit of a multi-family dwelling."  
26       Renumber all SECTIONS consecutively.  
      (Reference is to HB 1001 as introduced.)