

# SENATE MOTION

MR. PRESIDENT:

**I move** that Senate Bill 19 be amended to read as follows:

- 1 Page 1, between lines 9 and 10, begin a new paragraph and insert:
- 2 "**(c) A tract of land is exempt from property taxation if a**
- 3 **building that is owned, occupied, and used by a person for religious**
- 4 **purposes is situated on it.**"
- 5 Page 1, line 10, strike "(c)" and insert "**(d)**".
- 6 Page 1, line 17, delete "a church or religious institution; or".
- 7 Page 2, line 1, delete "(iii)".
- 8 Page 2, between lines 5 and 6, begin a new paragraph and insert:
- 9 "**(e) A tract of land is exempt from property taxation if it is**
- 10 **purchased for the purpose of erecting a building that is to be**
- 11 **owned, occupied, and used by a person for religious purposes.**"
- 12 Page 2, line 6, strike "(d)" and insert "**(f)**".
- 13 Page 2, line 13, delete "a church or religious institution; or".
- 14 Page 2, line 14, delete "**(iii)**".
- 15 Page 2, line 38, strike "(e)" and insert "**(g)**".
- 16 Page 2, line 41, strike "(f)" and insert "**(h)**".
- 17 Page 2, line 42, strike "(e)" and insert "**(g)**".
- 18 Page 3, line 4, strike "(g)" and insert "**(i)**".
- 19 Page 3, line 10, strike "(h)" and insert "**(j)**".
- 20 Page 3, line 26, strike "(i)" and insert "**(k)**".
- 21 Page 4, line 23, strike "(j)" and insert "**(l)**".
- 22 Page 4, line 23, strike "(i)" and insert "**(k)**".
- 23 Page 4, line 34, strike "(k)" and insert "**(m)**".
- 24 Page 4, line 35, strike "(i)" and insert "**(k)**".
- 25 Page 4, line 36, strike "(i)(4);" and insert "**(k)(4)**".
- 26 Page 5, line 7, strike (l) and insert "**(n)**".
- 27 Page 5, line 7, strike "(k)(1), (k)(2), or (k)(3)" and insert "**(m)(1),**
- 28 **(m)(2), or (m)(3)**".
- 29 Page 5, line 11, strike (i) and insert "**(k)**".
- 30 Page 5, line 15, strike "(m)" and insert "**(o)**".
- 31 Page 5, line 15, strike "(l)" and insert "**(n)**".

- 1 Page 5, line 16, strike "(i)" and insert "**(k)**".
- 2 Page 5, line 17, strike "(l)" and insert "**(n)**".
- 3 Page 5, line 20, strike "(n)" and insert "**(p)**".
- 4 Page 5, line 31, delete ",".
- 5 Page 5, line 31, strike "not exceeding".
- 6 Page 5, line 31, delete "one hundred".
- 7 Page 5, line 32, delete "fifty (150)".
- 8 Page 5, line 32, strike "acres,".
- 9 Page 6, between lines 11 and 12, begin a new paragraph and insert:
- 10 "SECTION 3. IC 14-33-7-4 IS AMENDED TO READ AS
- 11 FOLLOWS [EFFECTIVE JULY 1, 2002]: Sec. 4. (a) This section
- 12 applies to the following tangible property owned by or held in trust for
- 13 the use of a church or religious society:
- 14 (1) A building that is used for religious worship.
- 15 (2) A building that is used as a parsonage.
- 16 (3) The pews and furniture contained within a building that is
- 17 used for religious worship.
- 18 (4) **The land upon which a building that is used for religious**
- 19 **worship is situated.**
- 20 (5) The land not exceeding fifteen (15) acres, upon which a
- 21 building ~~described in this section~~ **that is used as a parsonage** is
- 22 situated.
- 23 (b) Property is exempt from the special benefits tax that may be
- 24 imposed under:
- 25 (1) IC 14-33-6-13 and section 1 of this chapter; or
- 26 (2) IC 14-33-21-5;
- 27 to the extent that the special benefits tax revenue will be used for the
- 28 construction or improvement of a water impoundment project,
- 29 including a lake, pond, or dam.
- 30 (c) To obtain an exemption for a parsonage, a church or religious
- 31 society must provide the county auditor with an affidavit at the time the
- 32 church or religious society applies for the exemption. The affidavit
- 33 must:
- 34 (1) state:
- 35 (A) that all parsonages are being used to house one (1) of the
- 36 church's or religious society's rabbis, priests, preachers,
- 37 ministers, or pastors; and
- 38 (B) that none of the parsonages are being used to make a
- 39 profit; and
- 40 (2) be signed under oath or affirmation by the church's or

- 1 religious society's head rabbi, priest, preacher, minister, pastor, or
- 2 designee of the official church body.".
- 3 Renumber all SECTIONS consecutively.  
(Reference is to SB 19 as printed on February 1, 2002.)

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Senator ZAKAS