

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

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

1 profit; and
2 (2) be signed under oath or affirmation by the church's or
3 religious society's head rabbi, priest, preacher, minister, pastor, or
4 designee of the official church body."
5 Renumber all SECTIONS consecutively.
 (Reference is to SB 19 as printed February 1, 2002.)

Senator ZAKAS