

COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Governmental and Regulatory Affairs, to which was referred Senate Bill No. 19, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Replace the effective dates in SECTIONS 1 through 2 with
- 2 "[EFFECTIVE MARCH 1, 2000 (RETROACTIVE)]".
- 3 Page 5, strike line 27.
- 4 Page 5, line 28, strike "(3)" and insert "(2)".
- 5 Page 5, line 30, strike "(4)" and insert "(3)".
- 6 Page 5, line 31, strike "described in this section" and insert "**used**
- 7 **for religious worship**".
- 8 Page 5, between lines 32 and 33, begin a new paragraph and insert
- 9 the following:
- 10 "**(b) The following tangible property is exempt from property**
- 11 **taxation if it is owned by, or held in trust for the use of, a church or**
- 12 **religious society:**
- 13 **(1) Buildings that are used as parsonages.**
- 14 **(2) The tract of land, not exceeding fifteen (15) acres, upon**
- 15 **which a building described in subdivision (1) is situated."**
- 16 Page 5, line 33, strike "(b)" and insert "(c)".
- 17 Page 6, line 3, strike "(c)" and insert "(d)".
- 18 Page 6, after line 4, begin a new paragraph and insert:
- 19 "**SECTION 3. [EFFECTIVE UPON PASSAGE] (a) Pursuant to**
- 20 **IC 6-1.1-10-16, as amended by this act, a church or religious**
- 21 **institution may file a claim with the county auditor for a refund for**

1 **the payment of property taxes due and payable in 2001. The claim**
2 **shall be filed as set forth in IC 6-1.1-26-1, except that the claim**
3 **shall be based upon the ground that the assessment of the property**
4 **must be computed as set forth in IC 6-1.1-10-16, as amended by**
5 **this act.**

6 **(b) Upon receiving a claim filed under this SECTION, the**
7 **county auditor shall determine whether the claim is correct. If the**
8 **county auditor determines that the claim is correct, the auditor**
9 **shall, without an appropriation being required, issue a warrant to**
10 **the claimant payable from the county general fund for the amount**
11 **due the claimant under this SECTION.**

12 **(c) The amount of the refund shall equal the amount of the claim**
13 **so allowed, plus interest at six percent (6%) from the date on which**
14 **the taxes were paid or payable, whichever is later, to the date of the**
15 **refund.**

16 **(d) This SECTION expires July 1, 2003.**

17 **SECTION 4. An emergency is declared for this act."**

(Reference is to SB 19 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 8, Nays 1.

Senator Merritt, Chairperson