
HOUSE BILL No. 1474

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-13; IC 6-1.1-12-14.

Synopsis: Property tax deductions for veterans. Extends the disabled veteran property tax deductions to veterans who served in actual combat or other equally hazardous duty, regardless of time, or any foreign war, insurrection, or expedition that is recognized by a service or campaign medal of the United States.

Effective: July 1, 2003.

Kersey

January 15, 2003, read first time and referred to Committee on Ways and Means.

C
O
P
Y



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 2002 Regular or Special Session of the General Assembly.

C
o
p
y

HOUSE BILL No. 1474



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 6-1.1-12-13, AS AMENDED BY P.L.291-2001,
2 SECTION 135, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2003]: Sec. 13. (a) Except as provided in
4 section 40.5 of this chapter, an individual may have twelve thousand
5 dollars (\$12,000) deducted from the assessed value of the taxable
6 tangible property that the individual owns, or real property, a mobile
7 home not assessed as real property, or a manufactured home not
8 assessed as real property that the individual is buying under a contract
9 that provides that the individual is to pay property taxes on the real
10 property, mobile home, or manufactured home, if the contract or a
11 memorandum of the contract is recorded in the county recorder's office
12 and if:

- 13 (1) the individual served in the military or naval forces of the
14 United States during:
 - 15 (A) any of its wars; or
 - 16 (B) **actual combat or equally hazardous duty, regardless of**
17 **time, or any foreign war, insurrection, or expedition, which**



- 1 **service is recognized by the award of a service or campaign**
 2 **medal of the United States;**
 3 (2) the individual received an honorable discharge;
 4 (3) the individual is disabled with a service connected disability
 5 of ten percent (10%) or more; and
 6 (4) the individual's disability is evidenced by:
 7 (A) a pension certificate, an award of compensation, or a
 8 disability compensation check issued by the United States
 9 Department of Veterans Affairs; or
 10 (B) a certificate of eligibility issued to the individual by the
 11 Indiana department of veterans' affairs after the Indiana
 12 department of veterans' affairs has determined that the
 13 individual's disability qualifies the individual to receive a
 14 deduction under this section.
- 15 (b) The surviving spouse of an individual may receive the deduction
 16 provided by this section if the individual would qualify for the
 17 deduction if the individual were alive.
- 18 (c) One who receives the deduction provided by this section may not
 19 receive the deduction provided by section 16 of this chapter. However,
 20 the individual may receive any other property tax deduction which the
 21 individual is entitled to by law.
- 22 (d) An individual who has sold real property, a mobile home not
 23 assessed as real property, or a manufactured home not assessed as real
 24 property to another person under a contract that provides that the
 25 contract buyer is to pay the property taxes on the real property, mobile
 26 home, or manufactured home may not claim the deduction provided
 27 under this section against that real property, mobile home, or
 28 manufactured home.
- 29 SECTION 2. IC 6-1.1-12-14, AS AMENDED BY P.L.291-2001,
 30 SECTION 136, IS AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2003]: Sec. 14. (a) Except as provided in
 32 subsection (c) and except as provided in section 40.5 of this chapter, an
 33 individual may have the sum of six thousand dollars (\$6,000) deducted
 34 from the assessed value of the tangible property that the individual
 35 owns (or the real property, mobile home not assessed as real property,
 36 or manufactured home not assessed as real property that the individual
 37 is buying under a contract that provides that the individual is to pay
 38 property taxes on the real property, mobile home, or manufactured
 39 home if the contract or a memorandum of the contract is recorded in
 40 the county recorder's office) if:
 41 (1) the individual served in the military or naval forces of the
 42 United States:

C
o
p
y



- 1 (A) for at least ninety (90) days; or
 2 (B) during actual combat or equally hazardous duty,
 3 regardless of time, or service in any foreign war,
 4 insurrection, or expedition, which service is recognized by
 5 the award of a service or campaign medal of the United
 6 States;
 7 (2) the individual received an honorable discharge;
 8 (3) the individual either:
 9 (A) is totally disabled; or
 10 (B) is at least sixty-two (62) years old and has a disability of at
 11 least ten percent (10%); and
 12 (4) the individual's disability is evidenced by:
 13 (A) a pension certificate or an award of compensation issued
 14 by the United States Department of Veterans Affairs; or
 15 (B) a certificate of eligibility issued to the individual by the
 16 Indiana department of veterans' affairs after the Indiana
 17 department of veterans' affairs has determined that the
 18 individual's disability qualifies the individual to receive a
 19 deduction under this section.
 20 (b) Except as provided in subsection (c), the surviving spouse of an
 21 individual may receive the deduction provided by this section if the
 22 individual would qualify for the deduction if the individual were alive.
 23 (c) No one is entitled to the deduction provided by this section if the
 24 assessed value of the individual's tangible property, as shown by the tax
 25 duplicate, exceeds fifty-four thousand dollars (\$54,000).
 26 (d) An individual who has sold real property, a mobile home not
 27 assessed as real property, or a manufactured home not assessed as real
 28 property to another person under a contract that provides that the
 29 contract buyer is to pay the property taxes on the real property, mobile
 30 home, or manufactured home may not claim the deduction provided
 31 under this section against that real property, mobile home, or
 32 manufactured home.
 33 SECTION 3. [EFFECTIVE JULY 1, 2003] IC 6-1.1-12-13 and
 34 IC 6-1.1-12-14, both as amended by this act, apply to taxable years
 35 beginning after December 31, 2003.

C
O
P
Y

