

PREVAILED

Roll Call No. _____

FAILED

Ayes _____

WITHDRAWN

Noes _____

RULED OUT OF ORDER

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1055 be amended to read as follows:

- 1 Page 15, between lines 38 and 39, begin a new paragraph and insert:
2 "SECTION 11. [EFFECTIVE UPON PASSAGE] (a) The
3 definitions in IC 6-1.1-1 apply throughout this SECTION.
4 (b) As used in this SECTION, "taxpayer" means a nonprofit
5 corporation that is an owner of land and improvements:
6 (1) that were owned, occupied, and used by the taxpayer to
7 provide youths with the opportunity to play supervised and
8 organized baseball or softball, or both, against other youths
9 during the period preceding the assessment date in 2002 and
10 continuing through the date that this SECTION is effective;
11 (2) for which a property tax liability exceeding twenty
12 thousand dollars (\$20,000) was imposed for property taxes
13 first due and payable in 2003;
14 (3) that would have qualified for an exemption under
15 IC 6-1.1-10 from property taxes first due and payable in 2003
16 if the owner had complied with the filing requirements for
17 the exemption in a timely manner; and
18 (4) that have been granted an exemption under IC 6-1.1-10
19 from property taxes first due and payable in 2004.
20 (c) The land and improvements described in subsection (b) are
21 exempt under IC 6-1.1-10-16 from property taxes first due and
22 payable in 2003, notwithstanding that the taxpayer failed to make

1 a timely application for the exemption on or before May 15, 2002.

2 (d) The taxpayer may file a claim with the county auditor for a
3 refund for the amount paid toward property taxes on the land and
4 improvements described in subsection (b) that were billed to the
5 taxpayer for property taxes first due and payable in 2003. The
6 claim must be filed as set forth in IC 6-1.1-26-1. The claim must
7 present sufficient facts for the county auditor to determine
8 whether the claimant is a person that meets the qualifications
9 described in subsection (b) and the amount that should be
10 refunded to the taxpayer.

11 (e) Upon receiving a claim filed under this SECTION, the
12 county auditor shall determine whether the claim is correct. If the
13 county auditor determines that the claim is correct, the county
14 auditor shall submit the claim under IC 6-1.1-26-3 to the county
15 board of commissioners for review. The only grounds for
16 disallowing the claim under IC 6-1.1-26-4 are that the claimant is
17 not a person that meets the qualifications described in subsection
18 (b) or that the amount claimed is not the amount due to the
19 taxpayer. If the claim is allowed, the county auditor shall, without
20 an appropriation being required, issue a warrant to the claimant
21 payable from the county general fund for the amount due the
22 claimant under this SECTION. The amount of the refund must
23 equal the amount of the claim allowed. Notwithstanding
24 IC 6-1.1-26-5, no interest is payable on the refund.

25 (f) This SECTION expires December 31, 2006."

26 Renumber all SECTIONS consecutively.

(Reference is to HB 1055 as printed January 16, 2004.)

Representative Murphy