

SENATE BILL No. 2

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Property tax deductions and credits. Permits an individual who was eligible for but did not receive a property tax deduction or homestead credit for taxes payable in 2003 to receive the benefit for taxes payable in 2005.

Effective: Upon passage.

Miller

November 18, 2003, read first time and referred to Committee on Finance.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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SENATE BILL No. 2



A BILL FOR AN ACT concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. [EFFECTIVE UPON PASSAGE] (a) For purposes of
- 2 **this SECTION, "benefit" means:**
- 3 (1) a credit under IC 6-1.1-20.9; or
- 4 (2) a deduction under any of the following:
- 5 IC 6-1.1-12-1
- 6 IC 6-1.1-12-9
- 7 IC 6-1.1-12-11
- 8 IC 6-1.1-12-13
- 9 IC 6-1.1-12-14
- 10 IC 6-1.1-12-16
- 11 IC 6-1.1-12-17.4.
- 12 (b) This SECTION applies to an individual who, with respect to
- 13 a particular property:
- 14 (1) did not receive a benefit for property taxes first due and
- 15 payable in 2002;
- 16 (2) met the eligibility criteria for the benefit under a section
- 17 referred to in subsection (a) for property taxes first due and
- 18 payable in 2003; and



1 (3) did not receive the benefit for property taxes first due and
 2 payable in 2003.

3 (c) Except as provided in subsection (e), an individual may:
 4 (1) claim a benefit referred to in subsection (a)(1) by meeting
 5 the filing requirements of IC 6-1.1-20.9; and
 6 (2) claim a benefit referred to in subsection (a)(2) by meeting
 7 the filing requirements of IC 6-1.1-12.

8 (d) The department of local government finance shall:
 9 (1) prescribe forms; or
 10 (2) issue instructions for the use of existing forms;
 11 for filing a claim under subsection (c).

12 (e) With respect to real property, the filing requirements must
 13 be met before May 11, 2004. With respect to a mobile home that is
 14 not assessed as real property or a manufactured home that is not
 15 assessed as real property, the filing requirements must be met
 16 before March 2, 2005.

17 (f) The county auditor shall determine the individual's eligibility
 18 for a benefit under this SECTION. If the county auditor
 19 determines that an individual is eligible for a benefit under this
 20 SECTION with respect to a particular property, the county auditor
 21 shall:
 22 (1) determine the amount by which the individual's property
 23 taxes payable in 2003 with respect to a property would have
 24 been reduced if the benefit had been applied for that year;
 25 and
 26 (2) except as provided in subsection (g), apply the amount
 27 determined under subdivision (1) as a credit against the
 28 individual's property taxes payable in 2005 with respect to the
 29 property.

30 (g) The individual is entitled to a refund in the amount by which
 31 the amount determined under subsection (f)(1) exceeds the
 32 individual's property taxes payable in 2005 with respect to the
 33 property, determined before the application of the credit under
 34 subsection (f)(2). Before June 1, 2005, the county auditor shall,
 35 without:
 36 (1) a refund claim from the individual; or
 37 (2) an appropriation;
 38 being required, issue a warrant to the individual payable from the
 39 county general fund for the amount due the individual under this
 40 subsection.

41 (h) A statement filed under this SECTION to obtain a benefit
 42 for property taxes first due and payable in 2005 applies for that

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1 year and any succeeding year for which the benefit is allowed.
2 (i) Each year a person who is entitled under this SECTION to
3 receive the homestead credit under IC 6-1.1-20.9 for property taxes
4 first due and payable in 2005 is entitled for that year to the
5 deduction under IC 6-1.1-12-37 from the assessed value of the real
6 property that qualifies for the homestead credit.
7 (j) This SECTION expires January 1, 2006.
8 SECTION 2. An emergency is declared for this act.

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