

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that Engrossed Senate Bill 416 be amended to read as follows:

- 1           Page 2, between lines 24 and 25, begin a new paragraph and insert:  
2           "SECTION 2. IC 6-1.1-12-14 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2007]: Sec. 14. (a) Except as  
4 provided in subsection (c) and except as provided in section 40.5 of  
5 this chapter, an individual may have the sum of twelve thousand four  
6 hundred eighty dollars (\$12,480) deducted from the assessed value of  
7 the tangible property that the individual owns (or the real property,  
8 mobile home not assessed as real property, or manufactured home not  
9 assessed as real property that the individual is buying under a contract  
10 that provides that the individual is to pay property taxes on the real  
11 property, mobile home, or manufactured home if the contract or a  
12 memorandum of the contract is recorded in the county recorder's office)  
13 if:
- 14           (1) the individual served in the military or naval forces of the
  - 15           United States for at least ninety (90) days;
  - 16           (2) the individual received an honorable discharge;
  - 17           (3) the individual either:
    - 18           (A) is totally disabled; or
    - 19           (B) is at least sixty-two (62) years old and has a disability of at
    - 20           least ten percent (10%); and
  - 21           (4) the individual's disability is evidenced by:
    - 22           (A) a pension certificate or an award of compensation issued
    - 23           by the United States Department of Veterans Affairs; or
    - 24           (B) a certificate of eligibility issued to the individual by the

1           Indiana department of veterans' affairs after the Indiana  
2           department of veterans' affairs has determined that the  
3           individual's disability qualifies the individual to receive a  
4           deduction under this section.

5           (b) Except as provided in subsection (c), the surviving spouse of an  
6           individual may receive the deduction provided by this section if the  
7           individual would qualify for the deduction if the individual were alive.

8           (c) No one is entitled to the deduction provided by this section if the  
9           assessed value of the individual's tangible property, as shown by the tax  
10          duplicate, exceeds ~~one three~~ hundred ~~thirteen~~ thousand dollars  
11          (~~\$113,000~~): **(\$300,000)**.

12          (d) An individual who has sold real property, a mobile home not  
13          assessed as real property, or a manufactured home not assessed as real  
14          property to another person under a contract that provides that the  
15          contract buyer is to pay the property taxes on the real property, mobile  
16          home, or manufactured home may not claim the deduction provided  
17          under this section against that real property, mobile home, or  
18          manufactured home."

19          Page 5, between lines 5 and 6, begin a new paragraph and insert:

20          "SECTION. 7. [EFFECTIVE JULY 1, 2007] **IC 6-1.1-12-14, as**  
21          **amended by this act, applies to assessment dates occurring after**  
22          **December 31, 2007, for property taxes first due and payable after:**  
23          **(1) December 31, 2007, in the case of a mobile home or**  
24          **manufactured home that is not assessed as real property; and**  
25          **(2) December 31, 2008, in the case of real property."**

26          Re-number all SECTIONS consecutively.

(Reference is to ESB 416 as printed March 13, 2007.)

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Representative Buell