

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WITHDRAWN	Noes _____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

1 (B) a certificate of eligibility issued to the individual by the
 2 Indiana department of veterans' affairs after the Indiana
 3 department of veterans' affairs has determined that the
 4 individual's disability qualifies the individual to receive a
 5 deduction under this section.

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

9 (c) No one is entitled to the deduction provided by this section if the
 10 assessed value of the individual's tangible property, as shown by the tax
 11 duplicate, exceeds ~~one three hundred thirteen~~ thousand dollars
 12 (~~\$113,000~~): **(\$300,000)**.

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

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

21 "SECTION. 7. [EFFECTIVE JULY 1, 2007] **(a) IC 6-1.1-12-14, as**
 22 **amended by this act, applies to property taxes first due and**
 23 **payable after December 31, 2006.**

24 **(b) Notwithstanding the filing deadlines set forth in**
 25 **IC 6-1.1-12-15, an individual who:**

26 **(1) was not entitled to claim a deduction for property taxes**
 27 **due and payable in 2007 under IC 6-1.1-12-14(c), as in effect**
 28 **on January 1, 2007; and**

29 **(2) is not prohibited from claiming a deduction by**
 30 **IC 6-1.1-12-14(c), as amended by this act;**

31 **may claim a deduction under IC 6-1.1-12-14, as amended by this**
 32 **act, for taxes first due and payable in 2007. An individual may**
 33 **claim a deduction under this subsection by filing before July 1,**
 34 **2007, the statement and information required by IC 6-1.1-12-15**
 35 **with the auditor of the county in which the individual resides.**

36 **(c) A county auditor:**

37 **(1) may apply the entire amount of a deduction claimed under**
 38 **subsection (b) equally to all installments of property taxes**
 39 **first due from the taxpayer in 2007; or**

40 **(2) if application of the deduction to the first installment**
 41 **would delay the delivery of tax statements more than thirty**
 42 **(30) days after the date that the tax statements would**
 43 **otherwise be mailed or transmitted, may issue revised tax**
 44 **statements and apply the entire deduction to the property tax**
 45 **due in a later installment.**

46 **IC 6-1.1-22.5-6 does not apply if the county auditor elects to**
 47 **proceed under subdivision (2). The department of local**

1 **government finance may prescribe procedures to apply deductions**
2 **claimed under subsection (b) to tax statements. A county auditor**
3 **shall comply with the procedures prescribed under this subsection.**
4 **(d) If a county auditor applies deductions claimed under**
5 **subsection (b) by mailing or transmitting a revised tax statement**
6 **under subsection (c)(2), the county auditor shall prominently**
7 **include an instruction in the tax statement or on a separate insert**
8 **included with the tax statement that assists the recipient of the**
9 **statement in discovering that the amount payable in the second**
10 **installment is less than the amount specified in the previous tax**
11 **statement sent to the recipient and alerts the recipient not to make**
12 **a payment that exceeds the amount due.**
13 **(e) This SECTION expires January 1, 2008."**
14 Renumber all SECTIONS consecutively.
 (Reference is to ESB 416 as printed March 13, 2007.)

Representative Buell