



**SENATE JOINT
RESOLUTION No. 2**

DIGEST OF INTRODUCED RESOLUTION

Citations Affected: Article 10 of the Constitution of the State of Indiana.

Synopsis: Prohibition of property taxes on church property. Proposes an amendment to the state constitution to exempt buildings and personal property regularly used for religious worship from property taxation. This proposed amendment has not been previously agreed to by a general assembly.

Effective: This proposed amendment must be agreed to by two consecutive general assemblies and ratified by a majority of the state's voters voting on the question to be effective.

Miller

November 20, 2007, read first time and referred to Committee on Judiciary.

**C
O
P
Y**



Introduced

Second Regular Session 115th General Assembly (2008)

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 2007 Regular Session of the General Assembly.

C
O
P
Y

SENATE JOINT RESOLUTION No. 2

A JOINT RESOLUTION proposing an amendment to Article 10 of the Constitution of the State of Indiana concerning taxation.

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

1 SECTION 1. The following amendment to the Constitution of the
2 State of Indiana is proposed and agreed to by this, the One Hundred
3 Fifteenth General Assembly of the State of Indiana, and is referred to
4 the next General Assembly for reconsideration and agreement.

5 SECTION 2. ARTICLE 10, SECTION 1 OF THE CONSTITUTION
6 OF THE STATE OF INDIANA IS AMENDED TO READ AS
7 FOLLOWS: Section 1. (a) The General Assembly shall provide, by
8 law, for a uniform and equal rate of property assessment and taxation
9 and shall prescribe regulations to secure a just valuation for taxation of
10 all property, both real and personal.

11 **(b) Buildings and personal property regularly used for religious
12 worship are exempt from property taxation.**

13 **(c) The General Assembly may exempt from property taxation any
14 property in any of the following classes:**



- 1 (1) Property being used for municipal, educational, literary,
- 2 scientific, ~~religious~~, or charitable purposes.
- 3 **(2) Property being used for a religious purpose that is not**
- 4 **otherwise exempt under subsection (b).**
- 5 ~~(2)~~ **(3)** Tangible personal property other than property being held
- 6 as an investment.
- 7 ~~(3)~~ **(4)** Intangible personal property.
- 8 ~~(4)~~ **(5)** Tangible real property, including curtilage, used as a
- 9 principal place of residence by an:
- 10 (A) owner of the property;
- 11 (B) individual who is buying the tangible real property under
- 12 a contract; or
- 13 (C) individual who has a beneficial interest in the owner of the
- 14 tangible real property.
- 15 ~~(b)~~ **(d)** The General Assembly may exempt any motor vehicles,
- 16 mobile homes, airplanes, boats, trailers, or similar property, provided
- 17 that an excise tax in lieu of the property tax is substituted therefor.

C
O
P
Y

