

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 208, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Replace the effective dates in SECTIONS 1 through 5 with
2 "[EFFECTIVE JULY 1, 2008]".
3 Page 1, line 6, delete "section by automatic deduction from a" and
4 insert "section:
5 **(1) by automatic deduction from a checking account; or**
6 **(2) under a monthly installment plan."**
7 Page 1, delete line 7, begin a new paragraph and insert:
8 **"(b) As used in this section, "monthly installment plan" means a**
9 **plan that:**
10 **(1) is adopted under this section;**
11 **(2) provides for the monthly payment of tax liability; and**
12 **(3) does not involve an automatic deduction from a checking**
13 **account."**
14 Page 1, line 8, delete "(b)" and insert "(c)".
15 Page 1, line 10, delete "(c)" and insert "(d)".
16 Page 1, line 13, delete "(d)" and insert "(e)".
17 Page 1, line 15, delete "automatic monthly" and insert "**any**
18 **combination of the following:**
19 **(1) Automatic monthly deductions from a checking account.**
20 **(2) Payments under a monthly installment plan."**

- 1 Page 1, delete line 16.
- 2 Page 1, line 17, delete "(e)" and insert "**(f)**".
- 3 Page 1, line 17, delete "(d):" and insert "**(e):**".
- 4 Page 2, line 1, after "year;" insert "**and**".
- 5 Page 2, delete lines 2 through 6.
- 6 Page 2, line 7, delete "(3)" and insert "**(2)**".
- 7 Page 2, line 9, delete "payment by automatic deduction" and insert
- 8 **"payment:**
- 9 **(i) by automatic deduction from a checking account; or**
- 10 **(ii) under a monthly installment plan;**
- 11 **is authorized."**
- 12 Page 2, delete line 10.
- 13 Page 2, line 12, delete "installments by" and insert "**installments:**
- 14 **(i) by automatic deduction from a checking account; or**
- 15 **(ii) under a monthly installment plan."**
- 16 Page 2, delete line 13.
- 17 Page 2, between lines 23 and 24, begin a new line double block
- 18 indented and insert:
- 19 **"(D) Authority for the county treasurer to accept payment**
- 20 **of the taxpayer's property taxes under a monthly**
- 21 **installment plan."**
- 22 Page 2, line 24, delete "(f)" and insert "**(g)**".
- 23 Page 2, line 24, delete "(d)" and insert "**(e)**".
- 24 Page 2, line 26, delete "(e)(3)(C)" and insert "**(f)(2)(C)**".
- 25 Page 2, line 30, after "month" insert "**, as chosen by the taxpayer,**".
- 26 Page 2, line 34, delete "(m)" and insert "**(n)**".
- 27 Page 2, line 42, delete "(g)" and insert "**(h)**".
- 28 Page 3, line 1, delete "(f)(3)" and insert "**(g)(3)**".
- 29 Page 3, line 3, delete "(h) and (i)" and insert "**(i) and (j)**".
- 30 Page 3, line 21, after "account" insert "**or the amount due under a**
- 31 **monthly installment plan"**.
- 32 Page 3, line 28, delete "(e)(3)(A);" and insert "**(f)(2)(A);"**.
- 33 Page 3, line 35, after "deductions" delete "." and insert "**or, in the**
- 34 **case of payments under a monthly installment plan, the number of**
- 35 **monthly installments."**
- 36 Page 3, line 36, delete "(h)" and insert "**(i)**".
- 37 Page 3, line 36, after "deduction" insert "**or the amount of the**
- 38 **monthly installment due under a monthly installment plan"**.

- 1 Page 3, line 38, delete "(g)" and insert "(h)".
- 2 Page 3, line 40, delete "(g)" and insert "(h)".
- 3 Page 3, line 41, after "year." insert "**Notwithstanding this**
- 4 **subsection or subsections (h), (j), and (k), a county fiscal body that**
- 5 **adopts an ordinance under subsection (e) to allow taxpayers to pay**
- 6 **property taxes by automatic monthly deductions from a checking**
- 7 **account may include in the ordinance a provision authorizing a**
- 8 **taxpayer to determine the amount of a monthly deduction that is**
- 9 **different from the amount otherwise determined under this**
- 10 **subsection or subsection (h), (j), or (k)."**
- 11 Page 3, line 42, delete "(i)" and insert "(j)".
- 12 Page 4, line 1, delete "(d)" and insert "(e)".
- 13 Page 4, line 4, after "account" delete "," and insert "**or the amount**
- 14 **of the taxpayer's monthly installment payment under a monthly**
- 15 **installment plan,"**.
- 16 Page 4, line 6, delete "(g)" and insert "(h)".
- 17 Page 4, line 8, delete "(j)" and insert "(k)".
- 18 Page 4, line 9, delete "(f)(3)" and insert "(g)(3)".
- 19 Page 4, line 12, after "account" insert "**or the amount of the**
- 20 **taxpayer's monthly installment payment under a monthly**
- 21 **installment plan"**.
- 22 Page 4, line 14, delete "(e)(3)(A)" and insert "(f)(2)(A)".
- 23 Page 4, line 16, delete "(k)" and insert "(l)".
- 24 Page 4, line 20, delete "(l)" and insert "(m)".
- 25 Page 4, line 23, delete "(m)" and insert "(n)".
- 26 Page 4, line 23, after "deduction" insert "**or last monthly**
- 27 **installment payment under a monthly installment plan"**.
- 28 Page 4, line 35, delete "deductions and" and insert "**deductions,**
- 29 **monthly installment payments under a monthly installment plan,**
- 30 **and"**.
- 31 Page 4, line 35, delete "deductions." and insert "**deductions or**
- 32 **monthly installment payments."**
- 33 Page 5, line 1, after "that" delete ":" and insert "**the county**
- 34 **treasurer will apply the excess as a credit against the taxpayer's tax**
- 35 **liability for the immediately succeeding calendar year unless the**
- 36 **taxpayer makes a claim for refund of the excess under**
- 37 **IC 6-1.1-26."**
- 38 Page 5, delete lines 2 through 16, begin a new paragraph and insert:

- 1 **"(o) The county auditor shall distribute tax collections under**
 2 **this section to the appropriate taxing units at the semiannual**
 3 **settlements under IC 6-1.1-27. However, this subsection does not**
 4 **prohibit a county treasurer from making an advance to a political**
 5 **subdivision under IC 5-13-6-3 of a portion of the taxes collected."**
- 6 Page 5, line 19, delete "(f);" and insert "**(g);**".
- 7 Page 5, line 21, delete "(m)." and insert "**(n).**".
- 8 Page 5, line 23, delete "(m)" and insert "**(n)**".
- 9 Page 5, line 26, after "deduction" insert "**or by monthly**
 10 **installments under a monthly installment plan**".
- 11 Page 5, line 30, delete "(m)" and insert "**(n)**".
- 12 Page 8, line 35, after "deduction" insert "**or by monthly**
 13 **installments under a monthly installment plan**".
- 14 Page 8, line 39, delete "IC 6-1.1-22-9.7(d)" and insert "**IC**
 15 **6-1.1-22-9.7(e)**".
- 16 Page 8, line 40, after "deduction" insert "**or monthly installment**".
- 17 Page 9, line 2, after "deductions" insert "**or by monthly**
 18 **installments under a monthly installment plan**".
- 19 Page 9, line 5, delete "deductions or" and insert "**deductions, by**
 20 **monthly installments, or**".
- 21 Page 9, line 5, after "automatic deductions" insert "**or monthly**
 22 **installment payments**".
- 23 Page 10, line 1, after "deduction" insert "**or by monthly**
 24 **installments under a monthly installment plan**".
- 25 Page 10, line 5, delete "IC 6-1.1-22-9.7(d)" and insert "**IC**
 26 **6-1.1-22-9.7(e)**".
- 27 Page 10, line 6, after "deduction" insert "**or monthly installment**
 28 **payment**".
- 29 Page 10, line 11, after "deductions" insert "**or by monthly**
 30 **installments under a monthly installment plan**".
- 31 Page 10, line 13, after "deductions" insert "**, by monthly**

1 **installments,".**

2 Page 10, line 14, after "deductions" insert "**or monthly installment**
3 **payments**".

(Reference is to SB 208 as introduced.)

and when so amended that said bill do pass.

Committee Vote: Yeas 10, Nays 0.

Kenley

Chairperson