



Reprinted
February 21, 2009

HOUSE BILL No. 1543

DIGEST OF HB 1543 (Updated February 20, 2009 9:55 am - DI 87)

Citations Affected: IC 4-10; IC 6-1.1; noncode.

Synopsis: Reports on property tax collections. Requires the property tax report by the auditor of state to be a semiannual report. Requires information to be sent to the auditor of state by the county auditor in July and January for preparation of the semiannual report. Requires property tax collection data to be broken down by the year the property taxes are first due and payable. Requires the auditor of state's reports to be published by posting the report on the web site maintained by the auditor of state.

Effective: July 1, 2009.

DeLaney, Barnes

January 16, 2009, read first time and referred to Committee on Government and Regulatory Reform.

February 17, 2009, amended, reported — Do Pass.

February 20, 2009, read second time, amended, ordered engrossed.

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HB 1543—LS 7456/DI 58+



First Regular Session 116th General Assembly (2009)

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 2008 Regular Session of the General Assembly.

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HOUSE BILL No. 1543

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

- 1 SECTION 1. IC 4-10-13-2, AS AMENDED BY P.L.146-2008,
2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2009]: Sec. 2. (a) The auditor of state shall prepare and
4 publish ~~each year~~ the following financial reports:
5 (1) A report **each year** showing receipts by source of revenue and
6 by type of fund disbursements as they relate to each agency,
7 department, and fund of the state government. This report shall
8 include a recital of disbursements made by the following
9 functions of state government:
10 (A) Education.
11 (B) Welfare.
12 (C) Highway.
13 (D) Health.
14 (E) Natural resources.
15 (F) Public safety.
16 (G) General governmental.
17 (H) Hospital and state institutions.

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1 (I) Correction, parole, and probation.
 2 (2) A report **semiannually** containing the following property tax
 3 data by counties:
 4 (A) A report showing:
 5 (i) the total amount of tax delinquencies;
 6 (ii) the total amount of the administrative costs of the offices
 7 of township assessors (if any), county assessors, the offices
 8 of county auditors, and the offices of county treasurers; and
 9 (iii) the total amount of other local taxes collected **and, for**
 10 **property taxes, indicating the year the tax is first due**
 11 **and payable.**
 12 (B) An abstract of taxable real and personal property, which
 13 must include a recital of the number and the total amount of
 14 tax exemptions, including mortgage exemptions, veterans'
 15 exemptions, exemptions granted to blind persons, exemptions
 16 granted to persons over sixty-five (65) years of age, and any
 17 and all other exemptions granted to any person under the
 18 Constitution and the laws of the state.
 19 (b) The reports described in this section shall be made available for
 20 inspection as soon as they are prepared and shall be published in the
 21 manner provided in section 7 of this chapter by the auditor of state not
 22 later than:
 23 (1) December 31 following the end of each fiscal year **for the**
 24 **report required under subsection (a)(1); and**
 25 **(2) September 1 and February 1 for the report required under**
 26 **subsection (a)(2).**
 27 **Notwithstanding section 7 of this chapter, the report required by**
 28 **subsection (a)(2) shall be published by posting the report on the**
 29 **official web site for the auditor of state.**
 30 SECTION 2. IC 6-1.1-27-3 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 3. (a) Immediately after
 32 each semi-annual settlement, the county auditor shall send a copy of
 33 the certificate of settlement and a statement of the distribution of the
 34 taxes collected to the state auditor. On or before June 30th and
 35 December 31st of each year, the county treasurer shall pay to the state
 36 treasurer the money due the state as shown by the certificate of
 37 settlement.
 38 (b) **The county auditor shall prepare the following reports**
 39 **covering the period January through June and the period July**
 40 **through December:**
 41 (1) **The total amount of tax delinquencies entered on the**
 42 **records.**

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(2) The total amount of the administrative costs of the offices of township assessors (if any) and county assessors, and the administrative costs of tax collection of the offices of county treasurers.

(3) The total amount of property taxes collected, indicating, when possible, the year the tax is first due and payable.

(4) A recital of the number and the total amount of tax exemptions, including mortgage exemptions, veterans' exemptions, exemptions granted to blind persons, exemptions granted to persons over sixty-five (65) years of age, and all other exemptions granted to any person under the Constitution and the laws of the state.

The report covering January through June shall be sent to the auditor of state and the legislative council in an electronic format under IC 5-14-6 before the end of July. The report covering July through December shall be sent to the auditor of state and the legislative council in an electronic format under IC 5-14-6 before January 15 of the following year.

SECTION 3. [EFFECTIVE JULY 1, 2009] (a) Notwithstanding IC 6-1.1-27-3, as amended by this act, each county auditor shall, before January 15, 2010, send the first report required by IC 6-1.1-27-3(b), which must cover the period July 2009 through December 2009.

(b) Notwithstanding IC 4-10-13-2, as amended by this act, the auditor of state shall, before February 1, 2010, post on the official web site for the auditor of state the first report required by IC 4-10-13-2(a)(2), which must cover the period July 2009 through December 2009.

(c) This SECTION expires March 1, 2010.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Government and Regulatory Reform, to which was referred House Bill 1543, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, line 2, delete "each calendar quarter" and insert "**semiannually**".

Page 2, line 25, delete "the end of February, May, August, and November" and insert "**June 30 and December 31**".

and when so amended that said bill do pass.

(Reference is to HB 1543 as introduced.)

BARTLETT, Chair

Committee Vote: yeas 9, nays 0.

 HOUSE MOTION

Mr. Speaker: I move that House Bill 1543 be amended to read as follows:

Page 2, line 25, delete "June 30 and December 31", and insert "**September 1 and February 1**".

Page 2, line 39, delete "March" and insert "**June**".

Page 2, line 40, delete "September:" and insert "**December:**".

Page 3, line 2, after "any)" delete "," and insert "**and**".

Page 3, line 2, delete "the offices of".

Page 3, line 3, delete "county auditors,".

Page 3, line 3, after "the" insert "**administrative costs of tax collection of the**".

Page 3, line 4, delete "other local taxes collected and, for".

Page 3, line 5, delete "taxes," and insert "**taxes collected,**".

Page 3, line 5, after "indicating" insert "**, when possible,**".

Page 3, line 13, delete "March" and insert "**June**".

Page 3, line 14, after "state" insert "**and the legislative council in an electronic format under IC 5-14-6**".

Page 3, line 14, delete "April." and insert "**July.**".

Page 3, line 15, delete "September" and insert "**December**".

Page 3, line 15, after "state" insert "**and the legislative council in an electronic format under IC 5-14-6**".

Page 3, line 16, delete "October 31." and insert "**January 15 of the**".

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following year."

Page 3, line 19, delete "October 31, 2009," and insert "**January 15, 2010,**".

Page 3, line 21, delete "September" and insert "**December**".

Page 3, line 23, delete "November 30, 2009," and insert "**February 1, 2010,**".

Page 3, line 26, delete "September 2009." and insert "**December 2009.**".

Page 3, line 27, delete "January 1, 2010." and insert "**March 1, 2010.**".

(Reference is to HB 1543 as printed February 18, 2009.)

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