

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WITHDRAWN	Noes _____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

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

MR. SPEAKER:

I move that Engrossed Senate Bill 239 be amended to read as follows:

- 1           Page 11, line 2, delete "includes:" and insert "**includes a deck, a**
- 2           **patio, a swimming pool, a gazebo, or another residential yard**
- 3           **structure that is assessed as real property and that is located on the**
- 4           **one (1) acre of real estate that immediately surrounds the**
- 5           **dwelling."**
- 6           Page 11, delete lines 3 through 9.
- 7           Page 47, between lines 14 and 15, begin a new paragraph and insert:
- 8           "SECTION 19. IC 6-1.1-20.6-0.6 IS ADDED TO THE INDIANA
- 9           CODE AS A **NEW SECTION TO READ AS FOLLOWS**
- 10          **[EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 0.6. As used**
- 11          **in this chapter, "agricultural personal property" means tangible**
- 12          **property (other than real property) that is used for agricultural**
- 13          **purposes and subject to assessment under this article.**
- 14          SECTION 20. IC 6-1.1-20.6-0.7 IS ADDED TO THE INDIANA
- 15          CODE AS A **NEW SECTION TO READ AS FOLLOWS**
- 16          **[EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 0.7. As used**
- 17          **in this chapter, "agricultural real property" means any of the**
- 18          **following:**
- 19                **(1) Agricultural land.**
- 20                **(2) A building or fixture used for agricultural purposes.**
- 21                **(3) An appurtenance to land that is used for agricultural**
- 22                **purposes.**
- 23          SECTION 21. IC 6-1.1-20.6-2.5, AS ADDED BY P.L.146-2008,

1 SECTION 218, IS AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 2.5. (a) As  
 3 used in this chapter, "nonresidential real property" refers to either of  
 4 the following:

5 (1) Real property that:

6 (A) is not:

7 (i) a homestead; or

8 (ii) residential property; and

9 (B) consists of:

10 (i) a building or other land improvement; and

11 (ii) the land, not exceeding the area of the building footprint  
 12 or improvement footprint, on which the building or  
 13 improvement is located.

14 (2) Undeveloped land in the amount of the remainder of:

15 (A) the area of a parcel; minus

16 (B) the area of the parcel that is part of:

17 (i) a homestead; or

18 (ii) residential property.

19 (b) The term does not include agricultural ~~land~~ **real property**.

20 SECTION 21. IC 6-1.1-20.6-7.5, AS ADDED BY P.L.146-2008,  
 21 SECTION 223, IS AMENDED TO READ AS FOLLOWS  
 22 [EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 7.5. (a) A  
 23 person is entitled to a credit against the person's property tax liability  
 24 for property taxes first due and payable after 2009. The amount of the  
 25 credit is the amount by which the person's property tax liability  
 26 attributable to the person's:

27 (1) homestead exceeds one percent (1%);

28 (2) residential property exceeds two percent (2%);

29 (3) long term care property exceeds two percent (2%);

30 (4) agricultural ~~land~~ **real property** exceeds two percent (2%);

31 **(5) agricultural personal property exceeds two percent (2%);**

32 ~~(5) (6)~~ nonresidential real property exceeds three percent (3%); or

33 ~~(6) (7)~~ **personal property (other than agricultural personal**  
 34 **property) exceeds three percent (3%);**

35 of the gross assessed value of the property that is the basis for  
 36 determination of property taxes for that calendar year.

37 (b) This subsection applies to property taxes first due and payable  
 38 after 2009. Property taxes imposed after being approved by the voters  
 39 in a referendum or local public question shall not be considered for  
 40 purposes of calculating a person's credit under this section.

41 (c) This subsection applies to property taxes first due and payable  
 42 after 2009. As used in this subsection, "eligible county" means only a  
 43 county for which the general assembly determines in 2008 that limits  
 44 to property tax liability under this chapter are expected to reduce in  
 45 2010 the aggregate property tax revenue that would otherwise be  
 46 collected by all units of local government and school corporations in

1 the county by at least twenty percent (20%). Property taxes imposed in  
2 an eligible county to pay debt service or make lease payments for  
3 bonds or leases issued or entered into before July 1, 2008, shall not be  
4 considered for purposes of calculating a person's credit under this  
5 section."

6 Renumber all SECTIONS consecutively.  
(Reference is to ESB 239 as printed February 22, 2010.)

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Representative Thompson