

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 292 be amended to read as follows:

- 1 Page 2, between lines 17 and 18, begin a new paragraph and insert:
2 "**(f) If a governing board owns or operates a health facility that**
3 **is:**
4 **(1) located outside the county; and**
5 **(2) exempt from property taxation;**
6 **the health facility is subject to payments in lieu of taxes under**
7 **section 1.5 of this chapter.**
8 SECTION 2. IC 16-22-3-1.5 IS ADDED TO THE INDIANA CODE
9 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
10 1, 2010]: **Sec. 1.5. (a) As used in this section, the following terms**
11 **have the meanings set forth in IC 6-1.1-1:**
12 **(1) Assessed value.**
13 **(2) Exemption.**
14 **(3) Owner.**
15 **(4) Property taxation.**
16 **(5) Tangible property.**
17 **(b) As used in this section, "PILOTS" means payments in lieu**
18 **of taxes.**
19 **(c) The owner of a health facility referred to in section 1(f) of**
20 **this chapter shall pay PILOTS with respect to the facility's tangible**
21 **property.**
22 **(d) The PILOTS must be calculated so that the PILOTS are in**
23 **an amount equal to the amount of property taxes that would have**
24 **been levied on the tangible property described in subsection (c) if**
25 **the property were not subject to an exemption from property**
26 **taxation.**
27 **(e) PILOTS must be imposed as are property taxes and must be**
28 **based on the assessed value of the tangible property described in**
29 **subsection (c). Except as provided in subsection (h), the township**
30 **assessor, or the county assessor if there is no township assessor for**
31 **the township, shall assess the tangible property described in**

1 subsection (c) as though the property were not subject to an
2 exemption.

3 (f) PILOTS collected under this section shall be distributed in
4 the same manner as if they were property taxes being distributed
5 to the taxing units in the county.

6 (g) PILOTS:
7 (1) are due at the same time property taxes are due in the
8 county;
9 (2) must bear interest, if unpaid, as in the case of property
10 taxes; and
11 (3) must be treated in the same manner as property taxes for
12 purposes of all procedural and substantive provisions of law.

13 (h) If the duties of the township assessor have been transferred
14 to the county assessor as described in IC 6-1.1-1-24, a reference to
15 the township assessor in this section is considered to be a reference
16 to the county assessor."

17 Renumber all SECTIONS consecutively.
(Reference is to SB 292 as printed January 22, 2010.)

Senator SIMPSON