

SENATE BILL No. 79

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-20.9-3.

Synopsis: Homestead credit for surviving spouses. Provides that the surviving spouse of an individual who filed a certified statement to claim the homestead credit is not required to file a new certified statement if the property: (1) qualified for a homestead credit during the prior year; (2) continues to meet the use requirements of the homestead credit law; and (3) is solely owned by the surviving spouse.

Effective: July 1, 1998.

Wheeler

January 6, 1998, read first time and referred to Committee on Finance.



Introduced

Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

SENATE BILL No. 79

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

1 SECTION 1. IC 6-1.1-20.9-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 1998]: Sec. 3. (a) An individual who
3 desires to claim the credit provided by section 2 of this chapter must file
4 a certified statement in duplicate, on forms prescribed by the state board
5 of tax commissioners, with the auditor of the county in which the
6 homestead is located. The statement shall include the parcel number or
7 key number of the real estate and the name of the city, town, or township
8 in which the real estate is located. The statement must be filed during the
9 twelve (12) months before May 11 of the year prior to the first year for
10 which the person wishes to obtain the credit for the homestead. The
11 statement applies for that first year and any succeeding year for which the
12 credit is allowed.

13 (b) The certified statement referred to in subsection (a) shall contain
14 the name of any other county and township in which the individual owns
15 or is buying real property.

16 (c) If an individual who is receiving the credit provided by this chapter
17 changes the use of his real property, so that part or all of that real property

1998

IN 79—LS 6295/DI 94+



1 no longer qualifies for the homestead credit provided by this chapter, the
2 individual must file a certified statement with the auditor of the county,
3 notifying the auditor of the change of use within sixty (60) days after the
4 date of that change. An individual who changes the use of his real
5 property and fails to file the statement required by this subsection is liable
6 for the amount of the credit he was allowed under this chapter for that real
7 property.

8 **(d) The surviving spouse of an individual who filed a certified**
9 **statement under this section is not required to file a new certified**
10 **statement for credit under this chapter if the real property for which**
11 **the certified statement was filed:**

12 **(1) qualified for a credit under this chapter during the prior**
13 **year;**

14 **(2) continues to meet the use requirements of this chapter; and**

15 **(3) is solely owned by the surviving spouse.**

