

SENATE BILL No. 79

DIGEST OF SB 79 (Updated January 22, 1998 5:42 pm - DI 94)

Citations Affected: IC 6-1.1.

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; (3) was owned by the individual and the individual's spouse before the death of the individual; and (4) is solely owned by the surviving spouse.

Effective: July 1, 1998.

Wheeler, Adams

January 6, 1998, read first time and referred to Committee on Finance.
January 15, 1998, reported favorably — Do Pass.
January 22, 1998, read second time, amended, ordered engrossed.

SB 79—LS 6295/DI 94+



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Reprinted
January 23, 1998

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
3 who desires to claim the credit provided by section 2 of this chapter
4 must file a certified statement in duplicate, on forms prescribed by the
5 state board of tax commissioners, with the auditor of the county in
6 which the homestead is located. The statement shall include the parcel
7 number or key number of the real estate and the name of the city, town,
8 or township in which the real estate is located. The statement must be
9 filed during the twelve (12) months before May 11 of the year prior to
10 the first year for which the person wishes to obtain the credit for the
11 homestead. The statement applies for that first year and any succeeding
12 year for which the 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
15 owns or is buying real property.

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

SB 79—LS 6295/DI 94+



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1 real property no longer qualifies for the homestead credit provided by
2 this chapter, the individual must file a certified statement with the
3 auditor of the county, notifying the auditor of the change of use within
4 sixty (60) days after the date of that change. An individual who
5 changes the use of his real property and fails to file the statement
6 required by this subsection is liable for the amount of the credit he was
7 allowed under this chapter for that real 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**
11 **which 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;
15 (3) was owned by the individual and the individual's spouse as
16 tenants by the entireties before the death of the individual;
17 and
18 (4) is solely owned by the surviving spouse.

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SENATE MOTION

Mr. President: I move that Senator K. Adams be added as second author of Senate Bill 79.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Finance, to which was referred Senate Bill 79, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 79 as introduced.)

BORST, Chairperson

Committee Vote: Yeas 15, Nays 0.

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SENATE MOTION

Mr. President: I move that Senate Bill 79 be amended to read as follows:

Page 2, between lines 14 and 15, begin a new line block indented and insert:

"(3) was owned by the individual and the individual's spouse as tenants by the entireties before the death of the individual;"

Page 2, line 16, delete "(3)" and insert "(4)".

(Reference is to Senate Bill 79 as printed January 16, 1998.)

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