



March 17, 1999

# ENGROSSED HOUSE BILL No. 1909

DIGEST OF HB 1909 (Updated March 15, 1999 4:15 pm - DI 78)

**Citations Affected:** IC 4-4; IC 6-1.1; IC 13-19; IC 13-23; noncode.

**Synopsis:** Brownfield remediation and redevelopment. Requires the department of commerce to use money remaining in the enterprise zone fund at the end of a fiscal year to provide grants to enterprise zones for brownfield remediation and redevelopment activities. Eliminates duplication between two provisions granting authority to establish additional standards relating to establishing brownfield revitalization zones and granting tax deductions for them. Indicates that deductions in a zone may be limited to real or personal property in the zone. Prohibits a person that contaminates soil or surface water in a zone from receiving a property tax deduction for revitalizing the area. (Under current law only a person who contaminates groundwater is prohibited.) Eliminates the requirement that a political subdivision applying for a loan from the environmental remediation revolving loan program obtain an opinion of bond counsel. Allows the Indiana  
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**Effective:** July 1, 1997 (retroactive); upon passage; July 1, 1999.

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## Kuzman

(SENATE SPONSORS — GARD, SIMPSON, KENLEY)

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January 26, 1999, read first time and referred to Committee on Ways and Means.  
February 16, 1999, amended, reported — Do Pass.  
February 24, 1999, read second time, ordered engrossed. Engrossed.  
February 25, 1999, read third time, passed. Yeas 93, nays 0.

SENATE ACTION

March 4, 1999, read first time and referred to Committee on Environmental Affairs.  
March 16, 1999, amended, reported favorably — Do Pass.

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development finance authority to obtain an approving opinion. Permits the Indiana development finance authority to deposit appropriations and other money received under the environmental remediation revolving loan program into a subaccount of the environmental remediation revolving loan fund for the purpose of providing forgivable loans to political subdivisions for brownfield remediation and redevelopment. Provides that the authority must provide for special considerations for certain projects. Provides that certain persons are not subject to the civil penalty for violation of an underground storage tank standard if the tank is on a brownfield. Legalizes certain brownfield revitalization zones and voids certain zones established within a specified period. Makes related changes.

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March 17, 1999

First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

## ENGROSSED HOUSE BILL No. 1909

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

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

1 SECTION 1. IC 4-4-6.1-2.3 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2.3. (a) The enterprise  
3 zone fund is established. Revenue from the registration fee required  
4 under section 2 of this chapter shall be deposited in the fund. The fund  
5 shall be administered by the department of commerce.

6 (b) Upon the recommendation of the department of commerce, the  
7 fund may be used to:

- 8 (1) pay salaries of employees of the board; ~~and~~  
9 (2) **pay** administrative expenses of the enterprise zone program;  
10 **and**  
11 (3) **provide grants to enterprise zone associations for**  
12 **brownfield remediation within enterprise zones.**

13 However, money in the fund may not be expended unless it has been  
14 appropriated by the general assembly and allotted by the budget  
15 agency.

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1 (c) The treasurer of state shall invest the money in the fund not  
 2 currently needed to meet the obligations of the fund in the same  
 3 manner as other public funds may be invested.

4 (d) Money in the fund at the end of a fiscal year does not revert to  
 5 the state general fund. **The department of commerce may, after**  
 6 **making the payments required by subsection (b)(1) and (b)(2), use**  
 7 **money remaining in the fund at the end of a fiscal year to provide**  
 8 **grants to enterprise zone associations for brownfield remediation**  
 9 **activities. The department of commerce shall develop appropriate**  
 10 **applications and may develop grant allocation guidelines, without**  
 11 **complying with IC 4-22-2, for awarding grants under this**  
 12 **subsection. The grant allocation guidelines must take into**  
 13 **consideration the competitive impact of brownfield redevelopment**  
 14 **plans on existing zone businesses.**

15 SECTION 2. IC 6-1.1-42-7 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 7.  
 17 A designating body may, **by resolution**, do the following:

18 (1) Impose a fee for filing an application to designate an area as  
 19 a zone or to approve a deduction. The fee may be sufficient to  
 20 defray actual processing and administrative costs associated with  
 21 the application.

22 (2) Establish general written standards for declaring an area as a  
 23 zone. ~~or granting a deduction under this chapter.~~ The written  
 24 standards must be reasonably related to accomplishing the  
 25 purposes of this chapter.

26 SECTION 3. IC 6-1.1-42-12 IS AMENDED TO READ AS  
 27 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 12.

28 (a) The designating body shall determine whether an area should be  
 29 designated a brownfield revitalization zone.

30 (b) A designating body may designate an area as a brownfield  
 31 revitalization zone only if the following findings are made in the  
 32 affirmative:

33 (1) The applicant:

34 (A) has never had an ownership interest in an entity that  
 35 contributed; and

36 (B) has not contributed;

37 ~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~)  
 38 **IC 13-11-2-42**) that is the subject of the voluntary remediation,  
 39 as determined under the written standards adopted by the  
 40 department of environmental management.

41 (2) The area described in section 8 of this chapter qualifies as a  
 42 brownfield, as determined under the written standards adopted by



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1 the department of environmental management.

2 (3) The area described in section 8 of this chapter is substantially  
3 under-utilized or nonproductive without remediation.

4 (4) The applicant can successfully obtain a certificate of  
5 completion of a voluntary remediation for the area described in  
6 section 8 of this chapter under IC 13-25-5-16.

7 (5) The estimate of the value of the remediation and  
8 redevelopment is reasonable for projects of that nature.

9 (6) The estimate of the number of individuals who will be  
10 employed or whose employment will be retained can be  
11 reasonably expected to result from the proposed described  
12 remediation and redevelopment.

13 (7) The estimate of the annual salaries of those individuals who  
14 will be employed or whose employment will be retained can be  
15 reasonably expected to result from the proposed described  
16 remediation and redevelopment.

17 (8) Any other benefits about which information was requested are  
18 benefits that can be reasonably expected to result from the  
19 proposed described remediation and redevelopment.

20 (9) The totality of benefits is sufficient to justify the establishment  
21 of a zone.

22 SECTION 4. IC 6-1.1-42-14 IS AMENDED TO READ AS  
23 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 14.  
24 A person who filed a written remonstrance with the designating body  
25 before the adjournment of the public hearing required under section 11  
26 of this chapter and who is aggrieved by the final action taken may,  
27 within ten (10) days after that final action is taken under section 13 of  
28 this chapter, initiate an appeal of that action by filing in the office of  
29 the clerk of the circuit or superior court a copy of the ~~order of the~~  
30 ~~designating body resolution adopted under section 9 of this chapter,~~  
31 **any modifications made under section 13 of this chapter,** and the  
32 person's remonstrance against ~~that order, the resolution,~~ together with  
33 a bond conditioned to pay the costs of the appeal if the appeal is  
34 determined against the person. The only ground of appeal that the court  
35 may hear is whether the proposed project will meet the qualifications  
36 for granting an assessed valuation deduction for the property under this  
37 chapter. The burden of proof is on the appellant.

38 SECTION 5. IC 6-1.1-42-22 IS AMENDED TO READ AS  
39 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 22.  
40 (a) The designating body shall determine whether to approve a  
41 deduction.

42 (b) A designating body may not grant a deduction for a facility

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1 described in IC 6-1.1-12.1-3(e).

2 (c) A property owner may not receive a deduction under this chapter  
3 for repairs or improvements to real property if the owner receives a  
4 deduction under either IC 6-1.1-12.1, IC 6-1.1-12-18, IC 6-1.1-12-22,  
5 or IC 6-1.1-12-28.5 for the same property.

6 (d) A designating body may approve a deduction only if the  
7 following findings are made in the affirmative:

8 (1) The applicant:

9 (A) has never had an ownership interest in an entity that  
10 contributed; and

11 (B) has not contributed;

12 ~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~)  
13 **IC 13-11-2-42**) that is the subject of the voluntary remediation,  
14 as determined under the written standards adopted by the  
15 department of environmental management.

16 (2) The proposed improvement or property will be located in a  
17 zone.

18 (3) The estimate of the value of the remediation and  
19 redevelopment is reasonable for projects of that nature.

20 (4) The estimate of the number of individuals who will be  
21 employed or whose employment will be retained can be  
22 reasonably expected to result from the proposed described  
23 remediation and redevelopment.

24 (5) The estimate of the annual salaries of those individuals who  
25 will be employed or whose employment will be retained can be  
26 reasonably expected to result from the proposed described  
27 remediation and redevelopment.

28 (6) Any other benefits about which information was requested are  
29 benefits that can be reasonably expected to result from the  
30 proposed described remediation and redevelopment.

31 (7) The totality of benefits is sufficient to justify the deduction.

32 SECTION 6. IC 6-1.1-42-23 IS AMENDED TO READ AS  
33 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 23.

34 **With respect to property in a particular brownfield revitalization**  
35 **zone**, the designating body may do the following:

36 (1) Limit the type of ~~deductions that will be allowed~~ **property**  
37 **that is eligible for a deduction** within ~~the a brownfield~~  
38 **revitalization zone to either the deduction allowed under section**  
39 **24 of this chapter: personal property or real property.**

40 (2) Limit the dollar amount of the individual or aggregate  
41 deductions that will be allowed with respect to personal property.

42 (3) Limit the dollar amount of the deduction that will be allowed

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1 with respect to real property.

2 (4) Impose reasonable conditions for allowing ~~the a~~ deduction for  
3 tangible property under this chapter. The conditions must have a  
4 reasonable relationship to the development objectives of the area  
5 in which the designating body has jurisdiction.

6 To exercise one (1) or more of these powers a designating body must  
7 include this fact in the resolution **creating the brownfield**  
8 **revitalization zone that is** finally passed under section 13 of this  
9 chapter.

10 SECTION 7. IC 6-1.1-42-25 IS AMENDED TO READ AS  
11 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 25.  
12 A person who filed a written remonstrance with the designating body  
13 before the adjournment of the public hearing required in section 21 of  
14 this chapter and who is aggrieved by the final action taken may, within  
15 ten (10) days after that final action under section 24 of this chapter,  
16 initiate an appeal of that action by filing in the office of the clerk of the  
17 circuit or superior court a copy of the ~~order of the designating body~~  
18 **resolution adopted under section 9 of this chapter, any**  
19 **modifications made under section 24 of this chapter,** and the  
20 person's remonstrance against ~~that order; the resolution,~~ together with  
21 a bond conditioned to pay the costs of the appeal if the appeal is  
22 determined against the person. The only ground of appeal that the court  
23 may hear is whether the proposed project will meet the qualifications  
24 for granting an assessed valuation deduction for the property under this  
25 chapter. The burden of proof is on the appellant.

26 SECTION 8. IC 6-1.1-42-27 IS AMENDED TO READ AS  
27 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 27.  
28 (a) A property owner who desires to obtain the deduction provided by  
29 section 24 of this chapter must file a certified deduction application, on  
30 forms prescribed by the state board of tax commissioners, with the  
31 auditor of the county in which the property is located. Except as  
32 otherwise provided in subsection (b) or (e), the deduction application  
33 must be filed before May 10 of the year in which the addition to  
34 assessed valuation is made.

35 (b) If notice of the addition to assessed valuation or new assessment  
36 for any year is not given to the property owner before April 10 of that  
37 year, the deduction application required by this section may be filed not  
38 later than thirty (30) days after the date such a notice is mailed to the  
39 property owner at the address shown on the records of the township  
40 assessor.

41 (c) The **certified** deduction application required by this section must  
42 contain the following information:

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- 1 (1) The name of each owner of the property.  
 2 (2) A certificate of completion of a voluntary remediation under  
 3 IC 13-25-5-16.  
 4 (3) Proof that each owner who is applying for the deduction:  
 5 (A) has never had an ownership interest in an entity that  
 6 contributed; and  
 7 (B) has not contributed;  
 8 ~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~)  
 9 **IC 13-11-2-42**) that is the subject of the voluntary remediation,  
 10 as determined under the written standards adopted by the  
 11 department of environmental management.  
 12 (4) Proof that the deduction was approved by the appropriate  
 13 designating body.  
 14 (5) A description of the property for which a deduction is claimed  
 15 in sufficient detail to afford identification.  
 16 (6) The assessed value of the improvements before remediation  
 17 and redevelopment.  
 18 (7) The increase in the assessed value of improvements resulting  
 19 from remediation and redevelopment.  
 20 (8) The amount of the deduction claimed for the first year of the  
 21 deduction.  
 22 (d) A **certified** deduction application filed under subsection (a) or  
 23 (b) is applicable for the year in which the addition to assessed value or  
 24 assessment of a **new structure property** is made and each subsequent  
 25 year to which the deduction applies under the resolution adopted under  
 26 section 24 of this chapter.  
 27 (e) A property owner who desires to obtain the deduction provided  
 28 by section 24 of this chapter but who has failed to file a deduction  
 29 application within the dates prescribed in subsection (a) or (b) may file  
 30 a deduction application between March 1 and May 10 of a subsequent  
 31 year which is applicable for the year filed and the subsequent years  
 32 without any additional **certified** deduction application being filed for  
 33 the amounts of the deduction which would be applicable to such years  
 34 under this chapter if such a deduction application had been filed in  
 35 accordance with subsection (a) or (b).  
 36 (f) On verification of the correctness of a **certified** deduction  
 37 application by the assessor of the township in which the property is  
 38 located, the county auditor shall, if the property is covered by a  
 39 resolution adopted under section 24 of this chapter, ~~the county auditor~~  
 40 ~~shall~~ make the appropriate deduction.  
 41 (g) The amount and period of the deduction provided for property  
 42 by section 24 of this chapter are not affected by a change in the

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1 ownership of the property if the new owner of the property:

2 (1) is a person that:

3 (A) has never had an ownership interest in an entity that  
4 contributed; and

5 (B) has not contributed;

6 ~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~)  
7 **IC 13-11-2-42**) that is the subject of the voluntary remediation,  
8 as determined under the written standards adopted by the  
9 department of environmental management;

10 (2) continues to use the property in compliance with any  
11 standards established under ~~section~~ **sections 7 and 23** of this  
12 chapter; and

13 (3) files an application in the manner provided by subsection (e).

14 (h) The township assessor shall include a notice of the deadlines for  
15 filing a deduction application under subsections (a) and (b) with each  
16 notice to a property owner of an addition to assessed value or of a new  
17 assessment.

18 SECTION 9. IC 6-1.1-42-28 IS AMENDED TO READ AS  
19 FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 28.

20 (a) Subject to this section, the amount of the deduction which the  
21 property owner is entitled to receive under this chapter for a particular  
22 year equals the product of:

23 (1) the increase in the assessed value resulting from the  
24 remediation and redevelopment in the zone or the location of  
25 personal property in the zone, **or both**; multiplied by

26 (2) the percentage determined under subsection (b).

27 (b) The percentage to be used in calculating the deduction under  
28 subsection (a) is as follows:

29 (1) For deductions allowed over a three (3) year period:

30 YEAR OF DEDUCTION	PERCENTAGE
31 1st	100%
32 2nd	66%
33 3rd	33%

34 (2) For deductions allowed over a six (6) year period:

35 YEAR OF DEDUCTION	PERCENTAGE
36 1st	100%
37 2nd	85%
38 3rd	66%
39 4th	50%
40 5th	34%
41 6th	17%

42 (3) For deductions allowed over a ten (10) year period:

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	YEAR OF DEDUCTION	PERCENTAGE
1		
2	1st	100%
3	2nd	95%
4	3rd	80%
5	4th	65%
6	5th	50%
7	6th	40%
8	7th	30%
9	8th	20%
10	9th	10%
11	10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a general reassessment of real property occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the general reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

- (A) has an ownership interest in an entity that contributed; or
- (B) has contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~) **IC 13-11-2-42**) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The state board of tax commissioners shall adopt rules under IC 4-22-2 to implement this subsection.

SECTION 10. IC 6-1.1-42-30 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 30.

(a) Within forty-five (45) days after receipt of the information described in section 29 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits filed under sections 6 and 18 of this chapter.

(b) If the designating body determines that the property owner has



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1 not substantially complied with the statement of benefits and that the  
 2 failure to substantially comply was not caused by factors beyond the  
 3 control of the property owner (such as declines in demand for the  
 4 property owner's products or services), the designating body shall mail  
 5 a written notice to the property owner. The written notice must include  
 6 the following provisions:

7 (1) An explanation of the reasons for the designating body's  
 8 determination.

9 (2) The date, time, and place of a hearing to be conducted by the  
 10 designating body for the purpose of further considering the  
 11 property owner's compliance with the statement of benefits. The  
 12 date of the hearing may not be more than thirty (30) days after the  
 13 date on which the notice is mailed.

14 If a notice mailed to a property owner concerns a statement of benefits  
 15 approved **for personal property** under section 24 of this chapter, the  
 16 designating body shall also mail a copy of the notice to the state board  
 17 of tax commissioners.

18 (c) On the date specified in the notice described in subsection  
 19 (b)(2), the designating body shall conduct a hearing for the purpose of  
 20 further considering the property owner's compliance with the statement  
 21 of benefits. Based on the information presented at the hearing by the  
 22 property owner and other interested parties, the designating body shall  
 23 again determine whether the property owner has made reasonable  
 24 efforts to substantially comply with the statement of benefits and  
 25 whether any failure to substantially comply was caused by factors  
 26 beyond the control of the property owner. If the designating body  
 27 determines that the property owner has not made reasonable efforts to  
 28 comply with the statement of benefits, the designating body shall adopt  
 29 a resolution terminating the property owner's deduction under section  
 30 24 of this chapter. If the designating body adopts such a resolution, the  
 31 deduction does not apply to the next installment of property taxes owed  
 32 by the property owner or to any subsequent installment of property  
 33 taxes.

34 (d) If the designating body adopts a resolution terminating a  
 35 deduction under subsection (c), the designating body shall immediately  
 36 mail a certified copy of the resolution to:

37 (1) the property owner;

38 (2) the county auditor; and

39 (3) the state board of tax commissioners if the deduction was  
 40 granted **for personal property** under section 24 of this chapter.

41 The county auditor shall remove the deduction from the tax duplicate  
 42 and shall notify the county treasurer of the termination of the

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1 deduction. If the designating body's resolution is adopted after the  
 2 county treasurer has mailed the statement required by IC 6-1.1-22-8,  
 3 the county treasurer shall immediately mail the property owner a  
 4 revised statement that reflects the termination of the deduction.

5 (e) A property owner whose deduction is terminated by the  
 6 designating body under this section may appeal the designating body's  
 7 decision by filing a complaint in the office of the clerk of the circuit or  
 8 superior court together with a bond conditioned to pay the costs of the  
 9 appeal if the appeal is determined against the property owner. An  
 10 appeal under this subsection shall be promptly heard by the court  
 11 without a jury and determined within thirty (30) days after the time of  
 12 the filing of the appeal. The court shall hear evidence on the appeal and  
 13 may confirm the action of the designating body or sustain the appeal.  
 14 The judgment of the court is final and conclusive unless an appeal is  
 15 taken as in other civil actions.

16 (f) If an appeal under subsection (e) is pending, the taxes resulting  
 17 from the termination of the deduction are not due until after the appeal  
 18 is finally adjudicated and the termination of the deduction is finally  
 19 determined.

20 SECTION 11. IC 13-19-5-1 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. The environmental  
 22 remediation revolving loan program is established to assist in the  
 23 remediation of brownfields to encourage the rehabilitation,  
 24 redevelopment, and reuse of real property by political subdivisions by  
 25 providing loans, **forgivable loans**, or other financial assistance to  
 26 political subdivisions to conduct any of the following activities:

- 27 (1) Identification and acquisition of brownfields within a political  
 28 subdivision as suitable candidates for redevelopment following  
 29 the completion of remediation activities.
- 30 (2) Environmental assessment of identified brownfields and other  
 31 activities necessary or convenient to complete the environmental  
 32 assessments.
- 33 (3) Remediation activities conducted on brownfields.
- 34 (4) The clearance of real property under IC 36-7-14-12.2 or  
 35 IC 36-7-15.1-7 in connection with remediation activities.
- 36 (5) Other activities necessary or convenient to complete  
 37 remediation activities on brownfields.

38 SECTION 12. IC 13-19-5-9 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 9. (a) Based on the  
 40 priority ranking system established under section 8 of this chapter, the  
 41 authority may make loans or provide other financial assistance from the  
 42 fund to or for the benefit of a political subdivision under this section.



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1 (b) A loan or other financial assistance must be used for at least one  
 2 (1) of the purposes under section 1 of this chapter and may be used for  
 3 any of the following purposes:

4 (1) To establish reserves or sinking funds or provide interest  
 5 subsidies.

6 (2) To pay financing charges, including interest on the loan or  
 7 other financial assistance during remediation and for a reasonable  
 8 period after the completion of remediation.

9 (3) To pay consultant, advisory, and legal fees, and any other  
 10 costs or expenses resulting from:

11 (A) the assessment, planning, or remediation of a brownfield;

12 or

13 (B) the loan or other financial assistance.

14 (c) Upon the recommendation of the authority and the approval of  
 15 the budget agency, the interest rate or parameters for establishing the  
 16 interest rate on each loan, including parameters for establishing the  
 17 amount of interest subsidies, shall be established by the state board of  
 18 finance.

19 (d) Not more than ten percent (10%) of the money available in the  
 20 fund during a year may be loaned or otherwise provided to any one (1)  
 21 political subdivision.

22 (e) Before a political subdivision may receive a loan or other  
 23 financial assistance, including grants, from the fund, a political  
 24 subdivision must submit the following:

25 (1) Documentation of community and neighborhood comment  
 26 concerning the use of a brownfield on which remediation  
 27 activities will be undertaken after remediation activities are  
 28 completed.

29 (2) A plan for repayment of the loan or other financial assistance,  
 30 if applicable.

31 (3) An approving opinion of a nationally recognized bond counsel  
 32 **if required by the authority.**

33 (4) A summary of the environmental objectives of the proposed  
 34 project.

35 (f) A political subdivision that receives a loan or other financial  
 36 assistance from the fund shall enter into a financial assistance  
 37 agreement. A financial assistance agreement is a valid, binding, and  
 38 enforceable agreement of the political subdivision.

39 (g) With the approval of the budget agency, the authority may sell  
 40 or assign:

41 (1) loans or evidence of other financial assistance; and

42 (2) other obligations of political subdivisions evidencing the loans

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1           or other financial assistance from the fund;  
 2           at any price and on terms acceptable to the authority. Proceeds of sales  
 3           or assignments under this subsection shall be deposited in the fund. A  
 4           sale or an assignment under this subsection does not create a liability  
 5           or an indebtedness of the state or the authority except, in the case of the  
 6           authority, strictly in accordance with the sale or assignment terms.

7           (h) The authority may pledge loans or evidences of other financial  
 8           assistance and other obligations of political subdivisions evidencing the  
 9           loans or other financial assistance from the fund to secure other loans  
 10          or financial assistance from the fund to or for the benefit of political  
 11          subdivisions. The terms of a pledge under this subsection must be  
 12          approved by the budget agency. Notwithstanding any other law, a  
 13          pledge of property made by the authority and approved by the budget  
 14          agency under this subsection is binding from the time the pledge is  
 15          made. Revenues, other money, or other property pledged and then  
 16          received are immediately subject to the lien of the pledge without any  
 17          further act. The lien of a pledge is binding against all parties having  
 18          claims of any kind in tort, contract, or otherwise against the authority,  
 19          the department, the budget agency, a trustee, or the fund, regardless of  
 20          whether the parties have notice of a lien. A resolution, an indenture, or  
 21          other instrument by which a pledge is created is not required to be filed  
 22          or recorded, except in the records of the authority or the budget agency.  
 23          An action taken to enforce a pledge under this subsection and to realize  
 24          the benefits of the pledge is limited to the property pledged. A pledge  
 25          under this subsection does not create a liability or an indebtedness of  
 26          the state or the authority except, in the case of the authority, strictly in  
 27          accordance with the pledge terms.

28          SECTION 13. IC 13-19-5-15 IS ADDED TO THE INDIANA  
 29          CODE AS A NEW SECTION TO READ AS FOLLOWS  
 30          [EFFECTIVE JULY 1, 1999]: **Sec. 15. (a) The authority may deposit**  
 31          **appropriations or other money received under this chapter after**  
 32          **June 30, 1999, into a subaccount of the fund. The authority shall**  
 33          **use money deposited in the subaccount to award forgivable loans**  
 34          **to political subdivisions for remediation or other brownfield**  
 35          **redevelopment activities. The authority shall, in the manner**  
 36          **provided by section 11 of this chapter, adopt guidelines to establish**  
 37          **a political subdivision's eligibility for a forgivable loan. The**  
 38          **guidelines must provide priority for projects that:**

- 39               (1) involve abandoned gas stations or underground storage  
 40               tank issues; or  
 41               (2) are located within one-half (0.5) mile of any of the  
 42               following:



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- 1 (A) A child care center (as defined by IC 12-7-2-28.4).
- 2 (B) A child care home (as defined by IC 12-7-2-28.6).
- 3 (C) A child caring institution (as defined by IC 12-7-2-29).
- 4 (D) A school age child care program (as defined by
- 5 IC 12-17-12-5).
- 6 (E) An elementary or a secondary school attended by
- 7 students in kindergarten or grades 1 through 12.

8 (b) Not more than twenty percent (20%) of the total amount of  
 9 loans provided for a project under this chapter may be in the form  
 10 of a forgivable loan.

11 (c) The financial assistance agreement for a project to be  
 12 financed with a forgivable loan must specify economic development  
 13 or redevelopment goals for the project that must be achieved  
 14 before the political subdivision will be released from its obligation  
 15 to repay the forgivable loan.

16 SECTION 14. IC 13-23-14-3 IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) Except as  
 18 provided in subsection (b), a person who violates:

- 19 (1) a requirement or standard set forth in this article; or
- 20 (2) a rule adopted under IC 13-23-1-2 other than a violation
- 21 described in section 2 of this chapter;
- 22 is subject to a civil penalty of not more than ten thousand dollars
- 23 (\$10,000) per underground storage tank for each day of violation.

24 (b) A person is not subject to the civil penalty described in  
 25 subsection (a) if:

- 26 (1) the violation arose from an underground storage tank that
- 27 is on a brownfield;
- 28 (2) the person was not the owner or operator of the
- 29 underground storage tank when the violation first occurred;
- 30 (3) the person does not dispense a regulated substance into or
- 31 from the underground tank:
  - 32 (A) for any purpose other than temporary or permanent
  - 33 closure; or
  - 34 (B) in violation of any federal, state, or local regulations;
  - 35 and
  - 36 (4) the underground storage tank is brought into compliance
  - 37 with this article not later than one (1) year after the person
  - 38 acquired ownership of the property.

39 SECTION 15. [EFFECTIVE UPON PASSAGE] (a) A brownfield  
 40 revitalization zone that was established or a deduction in a  
 41 brownfield revitalization zone that was granted after June 30,  
 42 1997, and before the passage of this act in conformity with

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1     **IC 6-1.1-42, as amended by this act, is legalized and validated to**  
2     **the same extent as if the changes in this act had been part of**  
3     **P.L.59-1997.**  
4     **(b) A brownfield revitalization zone that was established or a**  
5     **deduction in a brownfield revitalization zone that was granted**  
6     **after June 30, 1997, and before the passage of this act, in response**  
7     **to an applicant that:**  
8         **(1) had an ownership interest in an entity that contributed; or**  
9         **(2) contributed;**  
10    **a contaminant (as defined in IC 13-11-2-42) that is the subject of a**  
11    **voluntary remediation under IC 13-25-5 is void to the same extent**  
12    **as if this act had been part of P.L.59-1997.**  
13         **SECTION 16. An emergency is declared for this act.**

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## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1909, 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:

Delete the title and insert the following:

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

Page 2, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 2. IC 13-19-5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 1. The environmental remediation revolving loan program is established to assist in the remediation of brownfields to encourage the rehabilitation, redevelopment, and reuse of real property by political subdivisions by providing loans, **forgivable loans**, or other financial assistance to political subdivisions to conduct any of the following activities:

- (1) Identification and acquisition of brownfields within a political subdivision as suitable candidates for redevelopment following the completion of remediation activities.
- (2) Environmental assessment of identified brownfields and other activities necessary or convenient to complete the environmental assessments.
- (3) Remediation activities conducted on brownfields.
- (4) The clearance of real property under IC 36-7-14-12.2 or IC 36-7-15.1-7 in connection with remediation activities.
- (5) Other activities necessary or convenient to complete remediation activities on brownfields."

Page 4, line 16, delete "for special consideration" and insert "**priority**".

Page 4, line 19, delete "a school or child" and insert "**any of the following**:"

- (A) A child care center (as defined by IC 12-7-2-28.4).
- (B) A child care home (as defined by IC 12-7-2-28.6).
- (C) A child caring institution (as defined by IC 12-7-2-29).
- (D) A school age child care program (as defined by IC 12-17-12-5).
- (E) An elementary or a secondary school attended by students in kindergarten or grades 1 through 12."

Page 4, delete line 20.

Page 4, delete lines 29 through 34.

Re-number all SECTIONS consecutively.

EH 1909—LS 8024/DI 44+



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and when so amended that said bill do pass.

(Reference is to HB 1909 as introduced.)

BAUER, Chair

Committee Vote: yeas 25, nays 0.

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SENATE MOTION

Mr. President: I move that Senator Kenley be added as cosponsor of Engrossed House Bill 1909.

GARD

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SENATE MOTION

Mr. President: I move that Senator Gard be removed as cosponsor of Engrossed House Bill 1909.

GARD

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SENATE MOTION

Mr. President: I move that Senator Kenley be removed as sponsor of Engrossed House Bill 1909 and that Senator Gard be substituted therefor.

KENLEY

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## COMMITTEE REPORT

Mr. President: The Senate Committee on Environmental Affairs, to which was referred House Bill No. 1909, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 14 and 15, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-42-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 7.

A designating body may, **by resolution**, do the following:

- (1) Impose a fee for filing an application to designate an area as a zone or to approve a deduction. The fee may be sufficient to defray actual processing and administrative costs associated with the application.
- (2) Establish general written standards for declaring an area as a zone. ~~or granting a deduction under this chapter.~~ The written standards must be reasonably related to accomplishing the purposes of this chapter.

SECTION 3. IC 6-1.1-42-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 12.

(a) The designating body shall determine whether an area should be designated a brownfield revitalization zone.

(b) A designating body may designate an area as a brownfield revitalization zone only if the following findings are made in the affirmative:

- (1) The applicant:
  - (A) has never had an ownership interest in an entity that contributed; and
  - (B) has not contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~) **IC 13-11-2-42**) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

- (2) The area described in section 8 of this chapter qualifies as a brownfield, as determined under the written standards adopted by the department of environmental management.
- (3) The area described in section 8 of this chapter is substantially under-utilized or nonproductive without remediation.
- (4) The applicant can successfully obtain a certificate of completion of a voluntary remediation for the area described in section 8 of this chapter under IC 13-25-5-16.
- (5) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

EH 1909—LS 8024/DI 44+



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(6) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(8) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(9) The totality of benefits is sufficient to justify the establishment of a zone.

SECTION 4. IC 6-1.1-42-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 14. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required under section 11 of this chapter and who is aggrieved by the final action taken may, within ten (10) days after that final action is taken under section 13 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the ~~order of the designating body~~ **resolution adopted under section 9 of this chapter, any modifications made under section 13 of this chapter,** and the person's remonstrance against ~~that order,~~ **the resolution,** together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

SECTION 5. IC 6-1.1-42-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 22.

(a) The designating body shall determine whether to approve a deduction.

(b) A designating body may not grant a deduction for a facility described in IC 6-1.1-12.1-3(e).

(c) A property owner may not receive a deduction under this chapter for repairs or improvements to real property if the owner receives a deduction under either IC 6-1.1-12.1, IC 6-1.1-12-18, IC 6-1.1-12-22, or IC 6-1.1-12-28.5 for the same property.

(d) A designating body may approve a deduction only if the following findings are made in the affirmative:

(1) The applicant:

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(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~) **IC 13-11-2-42**) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(2) The proposed improvement or property will be located in a zone.

(3) The estimate of the value of the remediation and redevelopment is reasonable for projects of that nature.

(4) The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(5) The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed described remediation and redevelopment.

(6) Any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed described remediation and redevelopment.

(7) The totality of benefits is sufficient to justify the deduction.

SECTION 6. IC 6-1.1-42-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 23.

**With respect to property in a particular brownfield revitalization zone**, the designating body may do the following:

(1) Limit the type of ~~deductions that will be allowed~~ **property that is eligible for a deduction** within ~~the a brownfield revitalization zone to either the deduction allowed under section 24 of this chapter:~~ **personal property or real property.**

(2) Limit the dollar amount of the individual or aggregate deductions that will be allowed with respect to personal property.

(3) Limit the dollar amount of the deduction that will be allowed with respect to real property.

(4) Impose reasonable conditions for allowing ~~the a~~ deduction for tangible property under this chapter. The conditions must have a reasonable relationship to the development objectives of the area in which the designating body has jurisdiction.

To exercise one (1) or more of these powers a designating body must include this fact in the resolution **creating the brownfield revitalization zone that is** finally passed under section 13 of this



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chapter.

SECTION 7. IC 6-1.1-42-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 25. A person who filed a written remonstrance with the designating body before the adjournment of the public hearing required in section 21 of this chapter and who is aggrieved by the final action taken may, within ten (10) days after that final action under section 24 of this chapter, initiate an appeal of that action by filing in the office of the clerk of the circuit or superior court a copy of the ~~order of the designating body resolution adopted under section 9 of this chapter, any modifications made under section 24 of this chapter,~~ and the person's remonstrance against ~~that order, the resolution,~~ together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the person. The only ground of appeal that the court may hear is whether the proposed project will meet the qualifications for granting an assessed valuation deduction for the property under this chapter. The burden of proof is on the appellant.

SECTION 8. IC 6-1.1-42-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 27.

(a) A property owner who desires to obtain the deduction provided by section 24 of this chapter must file a certified deduction application, on forms prescribed by the state board of tax commissioners, with the auditor of the county in which the property is located. Except as otherwise provided in subsection (b) or (e), the deduction application must be filed before May 10 of the year in which the addition to assessed valuation is made.

(b) If notice of the addition to assessed valuation or new assessment for any year is not given to the property owner before April 10 of that year, the deduction application required by this section may be filed not later than thirty (30) days after the date such a notice is mailed to the property owner at the address shown on the records of the township assessor.

(c) The **certified** deduction application required by this section must contain the following information:

- (1) The name of each owner of the property.
- (2) A certificate of completion of a voluntary remediation under IC 13-25-5-16.
- (3) Proof that each owner who is applying for the deduction:
  - (A) has never had an ownership interest in an entity that contributed; and
  - (B) has not contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~)



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**IC 13-11-2-42**) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

(4) Proof that the deduction was approved by the appropriate designating body.

(5) A description of the property for which a deduction is claimed in sufficient detail to afford identification.

(6) The assessed value of the improvements before remediation and redevelopment.

(7) The increase in the assessed value of improvements resulting from remediation and redevelopment.

(8) The amount of the deduction claimed for the first year of the deduction.

(d) A **certified** deduction application filed under subsection (a) or (b) is applicable for the year in which the addition to assessed value or assessment of a **new structure property** is made and each subsequent year to which the deduction applies under the resolution adopted under section 24 of this chapter.

(e) A property owner who desires to obtain the deduction provided by section 24 of this chapter but who has failed to file a deduction application within the dates prescribed in subsection (a) or (b) may file a deduction application between March 1 and May 10 of a subsequent year which is applicable for the year filed and the subsequent years without any additional **certified** deduction application being filed for the amounts of the deduction which would be applicable to such years under this chapter if such a deduction application had been filed in accordance with subsection (a) or (b).

(f) On verification of the correctness of a **certified** deduction application by the assessor of the township in which the property is located, the county auditor shall, if the property is covered by a resolution adopted under section 24 of this chapter, ~~the county auditor shall~~ make the appropriate deduction.

(g) The amount and period of the deduction provided for property by section 24 of this chapter are not affected by a change in the ownership of the property if the new owner of the property:

(1) is a person that:

(A) has never had an ownership interest in an entity that contributed; and

(B) has not contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~) **IC 13-11-2-42**) that is the subject of the voluntary remediation, as determined under the written standards adopted by the

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department of environmental management;

(2) continues to use the property in compliance with any standards established under ~~section~~ **sections 7 and 23** of this chapter; and

(3) files an application in the manner provided by subsection (e).

(h) The township assessor shall include a notice of the deadlines for filing a deduction application under subsections (a) and (b) with each notice to a property owner of an addition to assessed value or of a new assessment.

SECTION 9. IC 6-1.1-42-28 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 28.

(a) Subject to this section, the amount of the deduction which the property owner is entitled to receive under this chapter for a particular year equals the product of:

- (1) the increase in the assessed value resulting from the remediation and redevelopment in the zone or the location of personal property in the zone, **or both**; multiplied by
- (2) the percentage determined under subsection (b).

(b) The percentage to be used in calculating the deduction under subsection (a) is as follows:

(1) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%

(2) For deductions allowed over a six (6) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	85%
3rd	66%
4th	50%
5th	34%
6th	17%

(3) For deductions allowed over a ten (10) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	95%
3rd	80%
4th	65%
5th	50%
6th	40%
7th	30%

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8th	20%
9th	10%
10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a general reassessment of real property occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the general reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

- (A) has an ownership interest in an entity that contributed; or
- (B) has contributed;

~~to contamination a contaminant~~ (as defined in ~~IC 13-11-2-43~~) **IC 13-11-2-42** that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The state board of tax commissioners shall adopt rules under IC 4-22-2 to implement this subsection.

SECTION 10. IC 6-1.1-42-30 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1997 (RETROACTIVE)]: Sec. 30.

(a) Within forty-five (45) days after receipt of the information described in section 29 of this chapter, the designating body may determine whether the property owner has substantially complied with the statement of benefits filed under sections 6 and 18 of this chapter.

(b) If the designating body determines that the property owner has not substantially complied with the statement of benefits and that the failure to substantially comply was not caused by factors beyond the control of the property owner (such as declines in demand for the property owner's products or services), the designating body shall mail a written notice to the property owner. The written notice must include the following provisions:

- (1) An explanation of the reasons for the designating body's determination.



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(2) The date, time, and place of a hearing to be conducted by the designating body for the purpose of further considering the property owner's compliance with the statement of benefits. The date of the hearing may not be more than thirty (30) days after the date on which the notice is mailed.

If a notice mailed to a property owner concerns a statement of benefits approved **for personal property** under section 24 of this chapter, the designating body shall also mail a copy of the notice to the state board of tax commissioners.

(c) On the date specified in the notice described in subsection (b)(2), the designating body shall conduct a hearing for the purpose of further considering the property owner's compliance with the statement of benefits. Based on the information presented at the hearing by the property owner and other interested parties, the designating body shall again determine whether the property owner has made reasonable efforts to substantially comply with the statement of benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner. If the designating body determines that the property owner has not made reasonable efforts to comply with the statement of benefits, the designating body shall adopt a resolution terminating the property owner's deduction under section 24 of this chapter. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes.

(d) If the designating body adopts a resolution terminating a deduction under subsection (c), the designating body shall immediately mail a certified copy of the resolution to:

- (1) the property owner;
- (2) the county auditor; and
- (3) the state board of tax commissioners if the deduction was granted **for personal property** under section 24 of this chapter.

The county auditor shall remove the deduction from the tax duplicate and shall notify the county treasurer of the termination of the deduction. If the designating body's resolution is adopted after the county treasurer has mailed the statement required by IC 6-1.1-22-8, the county treasurer shall immediately mail the property owner a revised statement that reflects the termination of the deduction.

(e) A property owner whose deduction is terminated by the designating body under this section may appeal the designating body's decision by filing a complaint in the office of the clerk of the circuit or superior court together with a bond conditioned to pay the costs of the

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appeal if the appeal is determined against the property owner. An appeal under this subsection shall be promptly heard by the court without a jury and determined within thirty (30) days after the time of the filing of the appeal. The court shall hear evidence on the appeal and may confirm the action of the designating body or sustain the appeal. The judgment of the court is final and conclusive unless an appeal is taken as in other civil actions.

(f) If an appeal under subsection (e) is pending, the taxes resulting from the termination of the deduction are not due until after the appeal is finally adjudicated and the termination of the deduction is finally determined."

Page 3, line 26, after "counsel" insert "**if required by the authority.**".

Page 3, delete lines 27 through 28.

Page 5, after line 11, begin a new paragraph and insert:

"SECTION 14. IC 13-23-14-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 3. (a) **Except as provided in subsection (b),** a person who violates:

- (1) a requirement or standard set forth in this article; or
- (2) a rule adopted under IC 13-23-1-2 other than a violation described in section 2 of this chapter;

is subject to a civil penalty of not more than ten thousand dollars (\$10,000) per underground storage tank for each day of violation.

**(b) A person is not subject to the civil penalty described in subsection (a) if:**

- (1) the violation arose from an underground storage tank that is on a brownfield;**
- (2) the person was not the owner or operator of the underground storage tank when the violation first occurred;**
- (3) the person does not dispense a regulated substance into or from the underground tank:**
  - (A) for any purpose other than temporary or permanent closure; or**
  - (B) in violation of any federal, state, or local regulations;**
- and**
- (4) the underground storage tank is brought into compliance with this article not later than one (1) year after the person acquired ownership of the property.**

SECTION 15. [EFFECTIVE UPON PASSAGE] (a) **A brownfield revitalization zone that was established or a deduction in a brownfield revitalization zone that was granted after June 30, 1997, and before the passage of this act in conformity with**



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IC 6-1.1-42, as amended by this act, is legalized and validated to the same extent as if the changes in this act had been part of P.L.59-1997.

(b) A brownfield revitalization zone that was established or a deduction in a brownfield revitalization zone that was granted after June 30, 1997, and before the passage of this act, in response to an applicant that:

- (1) had an ownership interest in an entity that contributed; or
- (2) contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of a voluntary remediation under IC 13-25-5 is void to the same extent as if this act had been part of P.L.59-1997.

SECTION 16. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1909 as printed February 17, 1999.)

GARD, Chairperson

Committee Vote: Yeas 7, Nays 0.

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