



April 6, 1999

**ENGROSSED  
SENATE BILL No. 150**

DIGEST OF SB0150 (Updated April 6, 1999 11:59 am - DI 58)

**Citations Affected:** IC 6-1.1; noncode.

**Synopsis:** Property tax deductions for disabled veterans. Allows a disabled veteran to qualify for certain property tax deductions if the veteran's disability is evidenced by: (1) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or (2) a certificate of eligibility issued to the veteran by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the veteran's disability qualifies the veteran to receive a deduction. (Current law does not allow a veteran's disability to be evidenced by a certificate of eligibility issued by the Indiana department of veterans' affairs.) (The introduced version of this bill was prepared by the military and veterans affairs commission.)

**Effective:** March 1, 1999 (retroactive); March 1, 2001.

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**Wyss, Craycraft, Alting, Meeks C,  
Waterman, Ford, Zakas**  
(HOUSE SPONSORS — KUZMAN, ALDERMAN)

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January 6, 1999, read first time and referred to Committee on Public Policy.  
January 26, 1999, reported favorably — Do Pass.  
February 1, 1999, read second time, ordered engrossed. Engrossed.  
February 2, 1999, read third time, passed. Yeas 49, nays 0.

**HOUSE ACTION**

March 3, 1999, read first time and referred to Committee on Ways and Means.  
April 6, 1999, reported — Do Pass.

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ES 150—LS 6558/DI 69+



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April 6, 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 SENATE BILL No. 150

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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 6-1.1-12-13, AS AMENDED BY P.L.1-1990,  
2 SECTION 68 (CURRENT VERSION), IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE MARCH 1, 1999 (RETROACTIVE)]: Sec.  
4 13. (a) An individual may have four thousand dollars (\$4,000)  
5 deducted from the assessed value of the taxable tangible property that  
6 the individual owns, or real property that the individual is buying under  
7 a contract that provides that the individual is to pay property taxes on  
8 the real property, if the contract or a memorandum of the contract is  
9 recorded in the county recorder's office and if:  
10 (1) the individual served in the military or naval forces of the  
11 United States during any of its wars;  
12 (2) the individual received an honorable discharge;  
13 (3) the individual is disabled with a service connected disability  
14 of ten percent (10%) or more; and  
15 (4) the individual's disability is evidenced by:  
16 (A) a pension certificate, an award of compensation, or a

ES 150—LS 6558/DI 69+



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1           disability compensation check issued by the United States  
2           Department of Veterans Affairs; **or**

3           **(B) a certificate of eligibility issued to the individual by the**  
4           **Indiana department of veterans' affairs after the Indiana**  
5           **department of veterans' affairs has determined that the**  
6           **individual's disability qualifies the individual to receive a**  
7           **deduction under this section.**

8           (b) The surviving spouse of an individual may receive the deduction  
9           provided by this section if the individual would qualify for the  
10          deduction if the individual were alive.

11          (c) One who receives the deduction provided by this section may not  
12          receive the deduction provided by section 16 of this chapter. However,  
13          the individual may receive any other property tax deduction which the  
14          individual is entitled to by law.

15          (d) An individual who has sold real property to another person  
16          under a contract that provides that the contract buyer is to pay the  
17          property taxes on the real property may not claim the deduction  
18          provided under this section against that real property.

19          SECTION 2. IC 6-1.1-12-13, AS AMENDED BY P.L.6-1997,  
20          SECTION 48 (DELAYED VERSION), IS AMENDED TO READ AS  
21          FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 13. (a) An  
22          individual may have twelve thousand dollars (\$12,000) deducted from  
23          the assessed value of the taxable tangible property that the individual  
24          owns, or real property that the individual is buying under a contract that  
25          provides that the individual is to pay property taxes on the real  
26          property, if the contract or a memorandum of the contract is recorded  
27          in the county recorder's office and if:

- 28               (1) the individual served in the military or naval forces of the  
29               United States during any of its wars;  
30               (2) the individual received an honorable discharge;  
31               (3) the individual is disabled with a service connected disability  
32               of ten percent (10%) or more; and  
33               (4) the individual's disability is evidenced by:

34                       (A) a pension certificate, an award of compensation, or a  
35                       disability compensation check issued by the United States  
36                       Department of Veterans Affairs; **or**

37                       **(B) a certificate of eligibility issued to the individual by the**  
38                       **Indiana department of veterans' affairs after the Indiana**  
39                       **department of veterans' affairs has determined that the**  
40                       **individual's disability qualifies the individual to receive a**  
41                       **deduction under this section.**

42          (b) The surviving spouse of an individual may receive the deduction

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1 provided by this section if the individual would qualify for the  
2 deduction if the individual were alive.

3 (c) One who receives the deduction provided by this section may not  
4 receive the deduction provided by section 16 of this chapter. However,  
5 the individual may receive any other property tax deduction which the  
6 individual is entitled to by law.

7 (d) An individual who has sold real property to another person  
8 under a contract that provides that the contract buyer is to pay the  
9 property taxes on the real property may not claim the deduction  
10 provided under this section against that real property.

11 SECTION 3. IC 6-1.1-12-14, AS AMENDED BY P.L.48-1996,  
12 SECTION 3 (CURRENT VERSION), IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE MARCH 1, 1999 (RETROACTIVE)]: Sec.  
14 14. (a) Except as provided in subsection (c), an individual may have the  
15 sum of two thousand dollars (\$2,000) deducted from the assessed value  
16 of the tangible property that the individual owns (or the real property  
17 that the individual is buying under a contract that provides that the  
18 individual is to pay property taxes on the real property if the contract  
19 or a memorandum of the contract is recorded in the county recorder's  
20 office) if:

- 21 (1) the individual served in the military or naval forces of the  
22 United States for at least ninety (90) days;  
23 (2) the individual received an honorable discharge;  
24 (3) the individual either:  
25 (A) is totally disabled; or  
26 (B) is at least sixty-two (62) years old and has a disability of at  
27 least ten percent (10%); and  
28 (4) the individual's disability is evidenced by:  
29 (A) a pension certificate or an award of compensation issued  
30 by the United States Department of Veterans Affairs; **or**  
31 (B) **a certificate of eligibility issued to the individual by the**  
32 **Indiana department of veterans' affairs after the Indiana**  
33 **department of veterans' affairs has determined that the**  
34 **individual's disability qualifies the individual to receive a**  
35 **deduction under this section.**

36 (b) Except as provided in subsection (c), the surviving spouse of an  
37 individual may receive the deduction provided by this section if the  
38 individual would qualify for the deduction if the individual were alive.

39 (c) No one is entitled to the deduction provided by this section if the  
40 assessed value of the individual's tangible property, as shown by the tax  
41 duplicate, exceeds eighteen thousand dollars (\$18,000).

42 (d) An individual who has sold real property to another person

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1 under a contract that provides that the contract buyer is to pay the  
 2 property taxes on the real property may not claim the deduction  
 3 provided under this section against that real property.

4 SECTION 4. IC 6-1.1-12-14, AS AMENDED BY P.L.6-1997,  
 5 SECTION 49 (DELAYED VERSION), IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE MARCH 1, 2001]: Sec. 14. (a) Except as  
 7 provided in subsection (c), an individual may have the sum of six  
 8 thousand dollars (\$6,000) deducted from the assessed value of the  
 9 tangible property that the individual owns (or the real property that the  
 10 individual is buying under a contract that provides that the individual  
 11 is to pay property taxes on the real property if the contract or a  
 12 memorandum of the contract is recorded in the county recorder's office)  
 13 if:

- 14 (1) the individual served in the military or naval forces of the  
 15 United States for at least ninety (90) days;  
 16 (2) the individual received an honorable discharge;  
 17 (3) the individual either:  
 18 (A) is totally disabled; or  
 19 (B) is at least sixty-two (62) years old and has a disability of at  
 20 least ten percent (10%); and  
 21 (4) the individual's disability is evidenced by:  
 22 (A) a pension certificate or an award of compensation issued  
 23 by the United States Department of Veterans Affairs; or  
 24 (B) **a certificate of eligibility issued to the individual by the**  
 25 **Indiana department of veterans' affairs after the Indiana**  
 26 **department of veterans' affairs has determined that the**  
 27 **individual's disability qualifies the individual to receive a**  
 28 **deduction under this section.**

29 (b) Except as provided in subsection (c), the surviving spouse of an  
 30 individual may receive the deduction provided by this section if the  
 31 individual would qualify for the deduction if the individual were alive.

32 (c) No one is entitled to the deduction provided by this section if the  
 33 assessed value of the individual's tangible property, as shown by the tax  
 34 duplicate, exceeds fifty-four thousand dollars (\$54,000).

35 (d) An individual who has sold real property to another person  
 36 under a contract that provides that the contract buyer is to pay the  
 37 property taxes on the real property may not claim the deduction  
 38 provided under this section against that real property.

39 SECTION 5. IC 6-1.1-12-15 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE MARCH 1, 1999 (RETROACTIVE)]: Sec.  
 41 15. (a) Except as provided in section 17.8 of this chapter, an individual  
 42 who desires to claim the deduction provided by section 13 or section

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1 14 of this chapter must file a statement with the auditor of the county  
 2 in which the individual resides. The statement must be filed during the  
 3 twelve (12) months before May 11 of each year for which the  
 4 individual wishes to obtain the deduction. The statement may be filed  
 5 in person or by mail. If mailed, the mailing must be postmarked on or  
 6 before the last day for filing. The statement shall contain a sworn  
 7 declaration that the individual is entitled to the deduction.

8 (b) In addition to the statement, the individual shall submit to the  
 9 county auditor for the auditor's inspection:

10 (1) a pension certificate, an award of compensation, or a disability  
 11 compensation check issued by the United States Department of  
 12 Veterans Affairs if the individual claims the deduction provided  
 13 by section 13 of this chapter; ~~or~~

14 (2) a pension certificate or an award of compensation issued by  
 15 the United States Department of Veterans Affairs if the individual  
 16 claims the deduction provided by section 14 of this chapter; ~~or~~

17 **(3) the appropriate certificate of eligibility issued to the**  
 18 **individual by the Indiana department of veterans' affairs if**  
 19 **the individual claims the deduction provided by section 13 or**  
 20 **14 of this chapter.**

21 (c) If the individual claiming the deduction is under guardianship,  
 22 the guardian shall file the statement required by this section.

23 (d) If the individual claiming a deduction under section 13 or 14 of  
 24 this chapter is buying real property under a contract that provides that  
 25 the individual is to pay property taxes for the real estate, the statement  
 26 required by this section must contain the record number and page  
 27 where the contract or memorandum of the contract is recorded.

28 SECTION 6. [EFFECTIVE MARCH 1, 1999 (RETROACTIVE)]  
 29 **This act applies to property taxes first due and payable after**  
 30 **December 31, 1999.**

31 SECTION 7. **An emergency is declared for this act.**

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SENATE MOTION

Mr. President: I move that Senators Meeks C, Waterman and Ford be added as coauthors of Senate Bill 150.

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COMMITTEE REPORT

Mr. President: The Senate Committee on Public Policy, to which was referred Senate Bill No. 150, 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 150 as introduced.)

WYSS, Chairperson

Committee Vote: Yeas 8, Nays 0.

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SENATE MOTION

Mr. President: I move that Senator Zakas be added as coauthor of Senate Bill 150.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred Senate Bill 150, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

BAUER, Chair

Committee Vote: yeas 23, nays 0.

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