



Reprinted
February 2, 1999

HOUSE BILL No. 1056

DIGEST OF HB 1056 (Updated February 1, 1999 4:41 pm - DI 58)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Property tax exemption for certain nonprofit organizations. Provides a property tax exemption for real property located in Carroll County or White County that is owned by a nonprofit organization and is under or adjacent to a lake or reservoir created by a dam or control structure owned and operated by a public utility. Requires the organization to be engaged in efforts to protect the environment and the water quality of the lake or reservoir to qualify for the property tax exemption. Provides a property tax exemption for real property located in Carroll County or White County that is owned by a nonprofit organization and is used in the organization's efforts to protect the environment and the water quality of the lake or reservoir.

Effective: January 1, 1999 (retroactive); January 1, 2000.

Leuck, McClain, Kruse

January 6, 1999, read first time and referred to Committee on Ways and Means.
January 28, 1999, reported — Do Pass.
February 1, 1999, read second time, amended, ordered engrossed.

HB 1056—LS 6323/DI 44+



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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.

HOUSE BILL No. 1056

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 6-1.1-10-16.5 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 1999 (RETROACTIVE)]: **Sec. 16.5. (a)**
4 **This section applies to real property located in the following:**
5 (1) A county having a population of more than eighteen
6 thousand five hundred (18,500) but less than eighteen
7 thousand eight hundred twenty (18,820).
8 (2) A county having a population of more than twenty-three
9 thousand (23,000) but less than twenty-three thousand five
10 hundred (23,500).
11 (b) A tract of real property owned by a nonprofit public benefit
12 corporation (as defined in IC 23-17-2-23) is exempt from property
13 taxation if all of the following apply:
14 (1) The tract is located:
15 (A) under a lake or reservoir; or
16 (B) adjacent to a lake or reservoir.
17 (2) The lake or reservoir under which or adjacent to which

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the tract is located was formed by a dam or control structure owned and operated by a public utility for the generation of hydroelectric power.

(3) The public benefit corporation that owns the tract is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code and has maintained its tax exempt status for the previous three (3) years.

(4) The public benefit corporation that owns the tract is primarily engaged in active efforts to protect and enhance the environment and water quality of the lake or reservoir under which or adjacent to which the tract is located in order to facilitate the public recreational use of the lake or reservoir.

(c) A tract of real property owned by a nonprofit public benefit corporation described in subsection (b) is exempt from property taxation if the tract is used by the public benefit corporation in the public benefit corporation's efforts to enhance the environment and water quality of a lake or reservoir described in subsection (b).

SECTION 2. [EFFECTIVE JANUARY 1, 2000] IC 6-1.1-10-16.5, as added by this act, applies to property taxes first due and payable after December 31, 1999.

SECTION 3. 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 1056, 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 21, nays 0.

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1056 be amended to read as follows:

Page 1, line 3, after "(a)" insert "**This section applies to real property located in the following:**

(1) A county having a population of more than eighteen thousand five hundred (18,500) but less than eighteen thousand eight hundred twenty (18,820).

(2) A county having a population of more than twenty-three thousand (23,000) but less than twenty-three thousand five hundred (23,500). "

Page 1, line 4, before "A" begin a new paragraph and insert: "**(b)**".

Page 2, line 6, delete "(b)" and insert "(c)".

Page 2, line 7, delete "(a)" and insert "**(b)**".

Page 2, line 10, delete "(a)" and insert "**(b)**".

(Reference is to HB 1056 as printed January 29, 1999.)

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