

Adopted	Rejected
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# COMMITTEE REPORT

<b>YES:</b>	<b>19</b>
<b>NO:</b>	<b>0</b>

**MR. SPEAKER:**

*Your Committee on Ways and Means, to which was referred House Bill 1186, 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:*

- 1           Page 1, line 7, delete "An individual who remains an owner of
- 2           property that was".
- 3           Page 1, delete lines 8 through 10.
- 4           Page 2, between lines 4 and 5, begin a new paragraph and insert:
- 5           "**(d) An individual who receives a deduction provided under**
- 6           **section 1, 9, 11, 13, 14, 16, or 17.4 of this chapter for property that**
- 7           **is jointly held with another owner in a particular year and remains**
- 8           **eligible for the deduction in the following year is not required to**
- 9           **file a statement to reapply for the deduction following the removal**
- 10          **of the joint owner if:**
- 11           **(1) the individual is the sole owner of the property following**
- 12           **the death of a joint owner; or**
- 13           **(2) the individual is awarded sole ownership of the property**
- 14           **in a divorce decree."**

- 1 Page 2, line 16, delete "An".
  - 2 Page 2, delete lines 17 through 20.
  - 3 Page 2, between lines 32 and 33, begin a new paragraph and insert:
  - 4 **"(d) An individual who receives the credit provided by section**
  - 5 **2 of this chapter for property that is jointly held with another**
  - 6 **owner in a particular year and remains eligible for the credit in the**
  - 7 **following year is not required to file a statement to reapply for the**
  - 8 **credit following the removal of the joint owner if:**
  - 9 **(1) the individual is the sole owner of the property following**
  - 10 **the death of a joint owner; or**
  - 11 **(2) the individual is awarded sole ownership of property in a**
  - 12 **divorce decree."**
  - 13 Page 2, line 41, after "removed" insert **"in a circumstance**
  - 14 **described in IC 6-1.1-12-17.8(d) or IC 6-1.1-20.9-3(d), both as**
  - 15 **amended by this act"**.
- (Reference is to HB 1186 as introduced.)

**and when so amended that said bill do pass.**

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Representative B. Patrick Bauer