

SENATE BILL No. 172

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-4.1-12-2.

Synopsis: Inheritance tax appraiser. Allows a county assessor to contract with another county assessor to serve as the county inheritance tax appraiser for the county.

Effective: July 1, 1999.

Paul

January 6, 1999, read first time and referred to Committee on Governmental and Regulatory Affairs.

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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.

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SENATE BILL No. 172



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 6-4.1-12-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 2. **(a) Except as**
3 **provided in subsection (b)**, each county assessor shall serve as the
4 county inheritance tax appraiser for the county ~~he~~ **the assessor** serves.
5 **However, a county assessor may contract with another county**
6 **assessor to serve as the county inheritance tax appraiser for the**
7 **county.**

8 **(b) However,** The appropriate probate court shall appoint a
9 competent and qualified resident of the county to appraise property
10 transferred by a resident decedent if the county assessor is:

- 11 (1) beneficially interested as an heir of the decedent's estate;
 - 12 (2) the personal representative of the decedent's estate; or
 - 13 (3) related to the decedent or a beneficiary of the decedent's estate
- 14 within the third degree of consanguinity or affinity.

15 A person who is appointed to act as the county inheritance tax
16 appraiser under this section shall receive a fee for his services. The
17 court, subject to the approval of the department of state revenue, shall



1 set the fee.

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