
SENATE BILL No. 610

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-11.

Synopsis: Property tax deduction for blind and disabled persons. Increases the income limitation for eligibility for the property tax deduction for the blind or disabled from \$17,000 to \$30,000.

Effective: March 1, 2000; March 1, 2001.

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January 21, 1999, read first time and referred to Committee on Finance.

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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. 610



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 6-1.1-12-11 (CURRENT VERSION) IS
- 2 AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1,
- 3 2000]: Sec. 11. (a) An individual may have the sum of two thousand
- 4 dollars (\$2,000) deducted from the assessed value of real property that
- 5 the individual owns, or that the individual is buying under a contract
- 6 that provides that the individual is to pay property taxes on the real
- 7 property, if the contract or a memorandum of the contract is recorded
- 8 in the county recorder's office, and if:
- 9 (1) the individual is blind or the individual is a disabled person;
- 10 (2) the real property is principally used and occupied by the
- 11 individual as the individual's residence; and
- 12 (3) the individual's taxable gross income for the calendar year
- 13 preceding the year in which the deduction is claimed did not
- 14 exceed ~~seventeen thirty~~ thousand dollars (~~\$17,000~~): **(\$30,000)**.
- 15 (b) For purposes of this section, taxable gross income does not
- 16 include income which is not taxed under the federal income tax laws.
- 17 (c) For purposes of this section, "blind" has the same meaning as the



1 definition contained in IC 12-7-2-21(1).

2 (d) For purposes of this section, "disabled person" means a person
3 unable to engage in any substantial gainful activity by reason of a
4 medically determinable physical or mental impairment which:

5 (1) can be expected to result in death; or

6 (2) has lasted or can be expected to last for a continuous period of
7 not less than twelve (12) months.

8 (e) Disabled persons filing claims under this section shall submit
9 proof of disability in such form and manner as the department shall by
10 rule prescribe. Proof that a claimant is eligible to receive disability
11 benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)
12 shall constitute proof of disability for purposes of this section.

13 (f) A disabled person not covered under the federal Social Security
14 Act shall be examined by a physician and the individual's status as a
15 disabled person determined by using the same standards as used by the
16 Social Security Administration. The costs of this examination shall be
17 borne by the claimant.

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

22 SECTION 2. IC 6-1.1-12-11 (DELAYED VERSION) IS
23 AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1,
24 2001]: Sec. 11. (a) An individual may have the sum of six thousand
25 dollars (\$6,000) deducted from the assessed value of real property that
26 the individual owns, or that the individual is buying under a contract
27 that provides that the individual is to pay property taxes on the real
28 property, if the contract or a memorandum of the contract is recorded
29 in the county recorder's office, and if:

30 (1) the individual is blind or the individual is a disabled person;

31 (2) the real property is principally used and occupied by the
32 individual as the individual's residence; and

33 (3) the individual's taxable gross income for the calendar year
34 preceding the year in which the deduction is claimed did not
35 exceed ~~seventeen~~ **thirty** thousand dollars (~~\$17,000~~). **(\$30,000)**.

36 (b) For purposes of this section, taxable gross income does not
37 include income which is not taxed under the federal income tax laws.

38 (c) For purposes of this section, "blind" has the same meaning as the
39 definition contained in IC 12-7-2-21(1).

40 (d) For purposes of this section, "disabled person" means a person
41 unable to engage in any substantial gainful activity by reason of a
42 medically determinable physical or mental impairment which:

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1 (1) can be expected to result in death; or
 2 (2) has lasted or can be expected to last for a continuous period of
 3 not less than twelve (12) months.
 4 (e) Disabled persons filing claims under this section shall submit
 5 proof of disability in such form and manner as the department shall by
 6 rule prescribe. Proof that a claimant is eligible to receive disability
 7 benefits under the federal Social Security Act (42 U.S.C. 301 et seq.)
 8 shall constitute proof of disability for purposes of this section.
 9 (f) A disabled person not covered under the federal Social Security
 10 Act shall be examined by a physician and the individual's status as a
 11 disabled person determined by using the same standards as used by the
 12 Social Security Administration. The costs of this examination shall be
 13 borne by the claimant.
 14 (g) An individual who has sold real property to another person
 15 under a contract that provides that the contract buyer is to pay the
 16 property taxes on the real property may not claim the deduction
 17 provided under this section against that real property.
 18 SECTION 3. [EFFECTIVE MARCH 1, 2000] **This act applies to**
 19 **property taxes first due and payable after December 31, 2000.**

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