

HOUSE BILL No. 1800

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-42.

Synopsis: Property tax exemptions. Provides a property tax exemption for property located on a homestead if the property is used to accommodate a person with a disability or otherwise make the homestead readily accessible to or inhabitable by a person with a disability.

Effective: Upon passage.

Ripley

January 26, 1999, read first time and referred to Committee on Ways and Means.

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Introduced

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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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 6-1.1-10-42 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: **Sec. 42. Tangible property located on a**
4 **homestead (as defined in IC 6-1.1-20.9-1) is exempt from property**
5 **taxation if the tangible property is used to accommodate a person**
6 **with a disability (as defined in IC 22-9-6-1) or otherwise make the**
7 **homestead readily accessible to or inhabitable by a person with a**
8 **disability.**

9 SECTION 2. [EFFECTIVE UPON PASSAGE] **IC 6-1.1-10-42, as**
10 **added by this act, applies only to property taxes first due and**
11 **payable after December 31, 1999.**

12 SECTION 3. **An emergency is declared for this act.**



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