

HOUSE BILL No. 1990

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-6; IC 33-3-5.

Synopsis: Tax case procedures. Provides standards for the certification of a record of the proceedings before the state board of tax commissioners to the tax court. Requires tax court cases involving: (1) the constitutionality of a statute or rule; or (2) a substantial question of great public importance to be heard by a three judge panel. Specifies procedures for cases in the tax court.

Effective: July 1, 1999.

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January 27, 1999, read first time and referred to Committee on Courts and Criminal Code.

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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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HOUSE BILL No. 1990



A BILL FOR AN ACT to amend the Indiana Code concerning courts and court officers.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-15-6 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 6. (a) If an appeal is
 3 initiated by a person under section 5 of this chapter, the secretary of the
 4 state board of tax commissioners shall prepare a certified **transcript**
 5 **record** of the proceedings related to the appeal. ~~However, the transcript~~
 6 ~~shall not include the evidence compiled by the board with respect to the~~
 7 ~~proceedings. The secretary of the board shall transmit the transcript to~~
 8 ~~the clerk of the court designated by the appellant. The record must~~
 9 ~~consist of the following documents:~~
 10 (1) **Copies of all papers submitted to the state board during**
 11 **the course of the action and copies of all papers provided to**
 12 **the parties by the state board. The term "papers" includes,**
 13 **without limitation, all notices, petitions, motions,**
 14 **photographs, and other written documents.**
 15 (2) **The transcript of the evidence and proceedings at the**
 16 **administrative hearing conducted by the division of appeals**
 17 **of the state board.**



1 **(3) Copies of all exhibits and physical objects provided to the**
 2 **division of appeals of the state board during the course of the**
 3 **administrative hearing conducted by the division of appeals.**
 4 **Copies of the exhibits that, because of their nature, cannot be**
 5 **incorporated into the record must be kept by the state board**
 6 **until the appeal is finally terminated. However, this evidence**
 7 **must be briefly named and identified in the transcript of the**
 8 **evidence and proceedings.**

9 **(b) If a report of all or part of the evidence or proceedings at the**
 10 **hearing conducted by the state board was not made, or if a**
 11 **transcript is unavailable, a party to the appeal initiated under**
 12 **section 5 of this chapter may prepare a statement of the evidence**
 13 **or proceedings. The statement must be submitted to the tax court**
 14 **and must also be served on all other parties who may then serve**
 15 **objections or prepare amendments to the statement within ten (10)**
 16 **days after service.**

17 SECTION 2. IC 33-3-5-3 IS AMENDED TO READ AS FOLLOWS
 18 [EFFECTIVE JULY 1, 1999]: Sec. 3. **(a) Except as provided in**
 19 **subsection (b), the tax court consists of one (1) judge.**

20 **(b) For the following cases over which the tax court has**
 21 **jurisdiction, the tax court shall sit as a three (3) judge panel that**
 22 **consists of the judge of the tax court and two (2) judges of the court**
 23 **of appeals selected by the chief judge of the court of appeals:**

24 **(1) A case in which a statute or rule is alleged to be**
 25 **unconstitutional in whole or in part.**

26 **(2) A case that involves a substantial question of law of great**
 27 **public importance, as determined upon a showing made to the**
 28 **chief judge of the court of appeals.**

29 **(c) Within twenty (20) days after the date that a case is filed in**
 30 **the tax court, a party may file a motion with the chief judge of the**
 31 **court of appeals requesting a three (3) judge panel under**
 32 **subsection (b)(1) or (b)(2). The determination of the chief judge of**
 33 **the court of appeals is final.**

34 **(d) The judge of the tax court may, on its own motion, request**
 35 **a three (3) judge panel under subsection (b)(1) or (b)(2).**

36 SECTION 3. IC 33-3-5-14 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 1999]: Sec. 14. **(a) With respect to**
 38 **determinations as to whether any issues or evidence may be heard in an**
 39 **original tax appeal that:**

40 **(1) arises in an initial appeal of a final determination made by**
 41 **the department of state revenue; and**

42 **(2) was not heard in the administrative hearing or proceeding;**



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1 the tax court is governed by the law that applied before the creation of
2 the tax court to appeals to trial courts of final determinations made by
3 the department of state revenue. ~~and~~
4 **(b) With respect to determinations as to whether any issues or**
5 **evidence may be heard in an original tax appeal that arises in an**
6 **initial appeal of a final determination made by** the state board of tax
7 commissioners, **the tax court is governed by the provisions of**
8 **IC 4-21.5-5 (excluding IC 4-21.5-5-3) and, to the extent consistent**
9 **with IC 4-21.5-5 (excluding IC 4-21.5-5-3) the law that applied**
10 **before the creation of the tax court to appeals to trial courts of**
11 **final determinations made by the state board of tax commissioners.**

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