

PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1002 be amended to read as follows:

- 1           Page 3, between lines 15 and 16, begin a new paragraph and insert:  
2           "SECTION 3. IC 6-1.1-20.9-1, AS AMENDED BY P.L.291-2001,  
3           SECTION 144, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           FEBRUARY 29, 2004 (RETROACTIVE)]: Sec. 1. As used in this  
5           chapter:  
6           (1) "Dwelling" means any of the following:  
7                (A) Residential real property improvements which an individual  
8                uses as:  
9                    (i) ~~his~~ **the individual's principal place of** residence,  
10                   including a house or garage; **or**  
11                   (ii) **the principal place of residence of at least one (1) of**  
12                   **the individual's parents or grandparents or an**  
13                   **unmarried person who was the spouse of a deceased**  
14                   **parent or grandparent of the individual at the time the**  
15                   **parent or grandparent died.**  
16                (B) A mobile home that is not assessed as real property that an  
17                individual uses as:  
18                    (i) the individual's **principal place of** residence; **or**  
19                    (ii) **the principal place of residence of at least one (1) of**  
20                    **the individual's parents or grandparents or an**  
21                    **unmarried person who was the spouse of a deceased**  
22                    **parent or grandparent of the individual at the time the**  
23                    **parent or grandparent died.**

- 1 (C) A manufactured home that is not assessed as real property  
 2 that an individual uses as:
- 3 (i) the individual's **principal place of residence; or**  
 4 (ii) **the principal place of residence of at least one (1) of**  
 5 **the individual's parents or grandparents or an**  
 6 **unmarried person who was the spouse of a deceased**  
 7 **parent or grandparent of the individual at the time the**  
 8 **parent or grandparent died.**
- 9 (2) "Homestead" means ~~an individual's principal place of residence~~  
 10 ~~which:~~ **tangible property that:**
- 11 (A) is located in Indiana;
- 12 (B) ~~the~~ **an individual uses as:**
- 13 (i) **the individual's principal place of residence; or**  
 14 (ii) **the principal place of residence of at least one (1) of**  
 15 **the individual's parents or grandparents or an**  
 16 **unmarried person who was the spouse of a deceased**  
 17 **parent or grandparent of the individual at the time the**  
 18 **parent or grandparent died;**
- 19 (C) **the individual described in clause (B)** either owns or is  
 20 buying under a contract, recorded in the county recorder's  
 21 office, that provides that ~~he~~ **the individual** is to pay the  
 22 property taxes on the residence; and
- 23 ~~(D)~~ (D) consists of a dwelling and the real estate, not  
 24 exceeding one (1) acre, that immediately surrounds that  
 25 dwelling **and is used as part of that principal place of**  
 26 **residence.**
- 27 (3) "Individual's homestead" means a homestead that the  
 28 individual:
- 29 (A) either:
- 30 (i) owns; or  
 31 (ii) is buying under a contract, recorded in the county  
 32 recorder's office, that provides that the individual is to  
 33 pay the property taxes on the residence; and
- 34 (B) uses as:
- 35 (i) **the individual's principal place of residence; or**  
 36 (ii) **the principal place of residence of at least one (1) of**  
 37 **the individual's parents or grandparents or an**  
 38 **unmarried person who was the spouse of a deceased**  
 39 **parent or grandparent of the individual at the time the**  
 40 **parent or grandparent died.**
- 41 SECTION 4. IC 6-1.1-20.9-2, AS AMENDED BY  
 42 P.L.192-2002(ss), SECTION 38, IS AMENDED TO READ AS  
 43 FOLLOWS [EFFECTIVE FEBRUARY 29, 2004 (RETROACTIVE)]:  
 44 Sec. 2. (a) Except as otherwise provided in section 5 of this chapter, an

1 individual who on March 1 of a particular year either owns or is buying  
2 a homestead under a contract that provides the individual is to pay the  
3 property taxes on the homestead is entitled each calendar year to a  
4 credit against the property taxes which the individual pays on the  
5 individual's homestead. However, only one (1) individual may receive  
6 a credit under this chapter for a particular homestead in a particular  
7 year.

8 (b) The amount of the credit to which the individual is entitled equals  
9 the product of:

10 (1) the percentage prescribed in subsection (d); multiplied by  
11 (2) the amount of the individual's property tax liability, as that term  
12 is defined in IC 6-1.1-21-5, which is:

13 (A) attributable to the homestead during the particular calendar  
14 year; and

15 (B) determined after the application of the property tax  
16 replacement credit under IC 6-1.1-21.

17 (c) For purposes of determining that part of an individual's property  
18 tax liability that is attributable to the individual's homestead, all  
19 deductions from assessed valuation which the individual claims under  
20 IC 6-1.1-12 or IC 6-1.1-12.1 for property on which the individual's  
21 homestead is located must be applied first against the assessed value of  
22 the individual's homestead before those deductions are applied against  
23 any other property.

24 (d) The percentage of the credit referred to in subsection (b)(1) is  
25 as follows:

YEAR	PERCENTAGE OF THE CREDIT
1996	8%
1997	6%
1998 through 2002	10%
2003 and thereafter	20%

26  
27  
28  
29  
30  
31  
32 However, the property tax replacement fund board established under  
33 IC 6-1.1-21-10, in its sole discretion, may increase the percentage of  
34 the credit provided in the schedule for any year, if the board feels that  
35 the property tax replacement fund contains enough money for the  
36 resulting increased distribution. If the board increases the percentage of  
37 the credit provided in the schedule for any year, the percentage of the  
38 credit for the immediately following year is the percentage provided in  
39 the schedule for that particular year, unless as provided in this  
40 subsection the board in its discretion increases the percentage of the  
41 credit provided in the schedule for that particular year. However, the  
42 percentage credit allowed in a particular county for a particular year  
43 shall be increased if on January 1 of a year an ordinance adopted by a  
44 county income tax council was in effect in the county which increased  
45 the homestead credit. The amount of the increase equals the amount  
46 designated in the ordinance.

1 (e) Before October 1 of each year, the assessor shall furnish to the  
2 county auditor the amount of the assessed valuation of each homestead  
3 for which a homestead credit has been properly filed under this chapter.

4 (f) The county auditor shall apply the credit equally to each  
5 installment of taxes that the individual pays for the property.

6 (g) Notwithstanding the provisions of this chapter, a taxpayer other  
7 than an individual is entitled to the credit provided by this chapter if:

8 (1) an individual uses the residence as:

9 (A) the individual's principal place of residence; or

10 **(B) the principal place of residence of at least one (1) of the**  
11 **individual's parents or grandparents or an unmarried person**  
12 **who was the spouse of a deceased parent or grandparent of**  
13 **the individual at the time the parent or grandparent died;**

14 (2) the residence is located in Indiana;

15 (3) the individual has a beneficial interest in the taxpayer;

16 (4) the taxpayer either owns the residence or is buying it under a  
17 contract, recorded in the county recorder's office, that provides  
18 that the individual is to pay the property taxes on the residence; and

19 (5) the residence consists of a single-family dwelling and the real  
20 estate, not exceeding one (1) acre, that immediately surrounds that  
21 dwelling.

22 SECTION 5. IC 6-1.1-20.9-4 IS AMENDED TO READ AS  
23 FOLLOWS [EFFECTIVE FEBRUARY 29, 2004 (RETROACTIVE)]:

24 Sec. 4. (a) The auditor of a county (referred to in this section as the  
25 "first county") with whom a credit statement is filed under section 3 of  
26 this chapter shall immediately prepare and transmit a copy of the  
27 statement to the auditor of any other county (referred to in this section  
28 as the "second county") if the individual who claims the credit owns or  
29 is buying real property located in the second county. **The statement**  
30 **must indicate whether the claim for a credit in the first county is**  
31 **based on the use of property as the principal place of residence of**  
32 **at least one (1) of the individual's parents or grandparents or an**  
33 **unmarried person who was the spouse of a deceased parent or**  
34 **grandparent of the individual at the time the parent or**  
35 **grandparent died.**

36 (b) The county auditor of the second county shall note on the copy  
37 of the statement whether or not the individual has claimed a credit for  
38 the current year under section 2 of this chapter for a homestead located  
39 in the second county. **The county auditor of the second county must**  
40 **indicate whether the claim for a credit in the second county is**  
41 **based on the use of property as the principal place of residence of**  
42 **at least one (1) of the individual's parents or grandparents or an**  
43 **unmarried person who was the spouse of a deceased parent or**  
44 **grandparent of the individual at the time the parent or**

1 **grandparent died.** The auditor shall then return the copy to the auditor  
2 of the first county.

3 SECTION 6. IC 6-1.1-20.9-5 IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE FEBRUARY 29, 2004 (RETROACTIVE)]:  
5 Sec. 5. (a) Each year, the county auditor shall place the original copies  
6 of all credit statements filed under section 3 of this chapter in  
7 alphabetical order by townships. And, ~~he~~ **the county auditor** shall,  
8 without regard to townships, place the duplicate copies for the entire  
9 county in alphabetical order.

10 (b) The auditor shall ascertain from the alphabetical files whether or  
11 not more than one (1) statement has been filed by the same individual.

12 (c) **Subject to subsection (d)**, the county auditor may not grant an  
13 individual a credit under section 2 of this chapter if:

- 14 (1) the individual, for the same year, claims the credit on two (2)
- 15 or more different statements; and
- 16 (2) the statements claim the credit for different property.

17 **(d) The county auditor may grant an individual, for the same**  
18 **year, a credit under section 2 of this chapter for more than one (1)**  
19 **property if each property for which a credit is granted is used as:**

- 20 **(1) the individual's place of residence; or**
- 21 **(2) the principal place of residence of at least one (1) of the**  
22 **individual's parents or grandparents or an unmarried person**  
23 **who was the spouse of a deceased parent or grandparent of the**  
24 **individual at the time the parent or grandparent died.**

25 SECTION 7. [EFFECTIVE FEBRUARY 29, 2004 (RETROACTIVE)]  
26 **The amendments made by this act to the following apply only to**  
27 **assessment dates after February 29, 2004, and property taxes first**  
28 **due and payable after December 31, 2004:**

- 29 **IC 6-1.1-20.9-1.**
- 30 **IC 6-1.1-20.9-2.**
- 31 **IC 6-1.1-20.9-4.**
- 32 **IC 6-1.1-20.9-5."**

33 Renumber all SECTIONS consecutively.  
(Reference is to HB 1002 as printed January 13, 2004.)

---

Representative Klinker