



Reprinted
March 29, 2005

ENGROSSED HOUSE BILL No. 1525

DIGEST OF HB 1525 (Updated March 28, 2005 2:42 pm - DI 75)

Citations Affected: IC 4-20.5; IC 6-1.1; IC 8-23; IC 10-11; noncode.

Synopsis: POW/MIA flag at state buildings. Requires the POW/MIA flag to be flown with the flags of the United States and Indiana at all facilities operated by the department of administration and at interstate highway rest areas. Provides that the POW/MIA flag may be flown at state police posts. Provides that certain tangible property of certain veterans organizations is exempt from property taxation.

Effective: January 1, 2005 (retroactive); July 1, 2005.

Alderman

(SENATE SPONSOR — YOUNG R MICHAEL)

January 18, 2005, read first time and referred to Committee on Public Policy and Veterans Affairs.

February 14, 2005, amended, reported — Do Pass.

February 17, 2005, read second time, ordered engrossed.

February 18, 2005, engrossed.

February 21, 2005, read third time, passed. Yeas 85, nays 7.

SENATE ACTION

February 24, 2005, read first time and referred to Committee on Homeland Security, Utilities, and Public Policy.

March 24, 2005, amended, reported favorably — Do Pass.

March 28, 2005, read second time, amended, ordered engrossed.

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First Regular Session 114th General Assembly (2005)

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 2004 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1525

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

1 SECTION 1. IC 4-20.5-6-2.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2005]: **Sec. 2.5. (a) This section applies to a**
4 **property:**

5 (1) **that is controlled by the department under section 2 of this**
6 **chapter; and**

7 (2) **at which the flags of the United States and Indiana are**
8 **displayed.**

9 (b) **At each property described in subsection (a), the department**
10 **shall fly the POW/MIA flag, as approved under 36 U.S.C. 902, at**
11 **all times with the flags of the United States and Indiana in the**
12 **manner provided under 4 U.S.C. 7.**

13 SECTION 2. IC 6-1.1-10-25 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:
15 Sec. 25. (a) Subject to the limitations contained in subsection (b), ~~of~~
16 ~~this section~~; tangible property is exempt from property taxation if it is
17 owned by any of the following organizations:

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- 1 (1) The Young Men's Christian Association.
- 2 (2) The Salvation Army, Inc.
- 3 (3) The Knights of Columbus.
- 4 (4) The Young Men's Hebrew Association.
- 5 (5) The Young Women's Christian Association.
- 6 ~~(6) A chapter or post of Disabled American Veterans of World~~
- 7 ~~War I or II.~~
- 8 ~~(7) A chapter or post of the Veterans of Foreign Wars.~~
- 9 ~~(8) A post of the American Legion.~~
- 10 ~~(9) A post of the American War Veterans.~~
- 11 ~~(10) A camp of United States Spanish War Veterans.~~
- 12 ~~(11) (6) The Boy Scouts of America, one (1) or more of its~~
- 13 ~~incorporated local councils, or a bank or trust company in trust for~~
- 14 ~~the benefit of one (1) or more of its local councils.~~
- 15 ~~(12) (7) The Girl Scouts of the U.S.A., one (1) or more of its~~
- 16 ~~incorporated local councils, or a bank or trust company in trust for~~
- 17 ~~the benefit of one (1) or more of its local councils.~~
- 18 (b) This exemption does not apply unless the property is exclusively
- 19 used, and in the case of real property actually occupied, for the
- 20 purposes and objectives of the organization.
- 21 SECTION 3. IC 6-1.1-10-44 IS ADDED TO THE INDIANA CODE
- 22 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
- 23 JANUARY 1, 2005 (RETROACTIVE)]: **Sec. 44. (a) Subject to this**
- 24 **section, tangible property is exempt from property taxation if it is**
- 25 **owned by any of the following organizations:**
- 26 (1) **A chapter or post of the Disabled American Veterans of**
- 27 **World War I or II.**
- 28 (2) **A chapter or post of the Veterans of Foreign Wars.**
- 29 (3) **A post of the American Legion.**
- 30 (4) **A post of the American War Veterans.**
- 31 (5) **A camp of United States Spanish War Veterans.**
- 32 (6) **A chapter of AMVETS.**
- 33 (b) **Not more than fifteen (15) acres of real property owned by**
- 34 **an organization described in subsection (a) is exempt from**
- 35 **property taxation under this section.**
- 36 (c) **Tangible property owned by an organization that violates, or**
- 37 **permits the violation of:**
- 38 (1) **IC 4-31;**
- 39 (2) **IC 4-32;**
- 40 (3) **IC 4-33; or**
- 41 (4) **IC 35-45-5;**
- 42 **on real property owned by the organization is not exempt from**

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property taxation under this section.

(d) Property referred to in this section shall be assessed to the extent required under IC 6-1.1-11-9.

SECTION 4. IC 8-23-5-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: **Sec. 9. At each safety rest area on the interstate highway system, the department shall fly the POW/MIA flag, as approved under 36 U.S.C. 902, at all times with the flags of the United States and Indiana in the manner provided under 4 U.S.C. 7.**

SECTION 5. IC 10-11-2-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2005]: Sec. 20. (a) The superintendent shall establish headquarters and stations in localities the superintendent considers advisable for the enforcement of the laws of the state.

(b) Within the limits of appropriations, the superintendent may do the following:

- (1) Purchase, lease, or otherwise acquire suitable places, lands, buildings, or rooms as local headquarters.
- (2) Erect and equip buildings and headquarters as necessary.
- (3) Purchase or otherwise acquire motor equipment, horses, and other services, commodities, and equipment the superintendent considers essential for the needs of the employees of the department in carrying out their duties.
- (4) Discontinue any headquarters or stations if the superintendent considers it desirable for the proper enforcement of the laws of the state.
- (5) Purchase and install any approved standard mechanical devices or equipment for the instantaneous or rapid transmission or broadcasting of any information concerning crime or the apprehension of criminals.

(6) Fly the POW/MIA flag, as approved under 36 U.S.C. 902: (A) at all times when the flags of the United States and Indiana are flown; and (B) in the manner provided under 4 U.S.C. 7.

(c) The superintendent, with the approval of the board, may sell, dispose of, or destroy property that becomes unnecessary or unfit for further use by the department. Any money received from a sale under this subsection shall be deposited in the state treasury as a special fund to be used for the purchase of new equipment. The fund does not revert to the state general fund.

(d) Authority vested in the superintendent under this section shall be exercised with the approval of the board.

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1 SECTION 6. [EFFECTIVE UPON PASSAGE] (a) **IC 6-1.1-10-44,**
2 **as added by this act, applies only to property taxes first due and**
3 **payable after December 31, 2005.**

4 (b) **An owner of tangible property who wishes to obtain an**
5 **exemption from property taxation under IC 6-1.1-10-44, as added**
6 **by this act, for property taxes first due and payable in 2006 may**
7 **file an application for exemption under IC 6-1.1-11 before August**
8 **1, 2005.**

9 SECTION 7. **An emergency is declared for this act.**

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy and Veterans Affairs, to which was referred House Bill 1525, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 2. IC 6-1.1-10-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]:
Sec. 25. (a) Subject to the limitations contained in subsection (b), ~~of this section~~, tangible property is exempt from property taxation if it is owned by any of the following organizations:

- (1) The Young Men's Christian Association.
- (2) The Salvation Army, Inc.
- (3) The Knights of Columbus.
- (4) The Young Men's Hebrew Association.
- (5) The Young Women's Christian Association.
- ~~(6) A chapter or post of Disabled American Veterans of World War I or II.~~
- ~~(7) A chapter or post of the Veterans of Foreign Wars.~~
- ~~(8) A post of the American Legion.~~
- ~~(9) A post of the American War Veterans.~~
- ~~(10) A camp of United States Spanish War Veterans.~~
- ~~(11)~~ (6) The Boy Scouts of America, one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.
- ~~(12)~~ (7) The Girl Scouts of the U.S.A., one (1) or more of its incorporated local councils, or a bank or trust company in trust for the benefit of one (1) or more of its local councils.

(b) This exemption does not apply unless the property is exclusively used, and in the case of real property actually occupied, for the purposes and objectives of the organization.

SECTION 3. IC 6-1.1-10-44 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2005 (RETROACTIVE)]: **Sec. 44. Tangible property is exempt from property taxation if it is owned by any of the following organizations:**

- (1) **A chapter or post of the Disabled American Veterans of World War I or II.**
- (2) **A chapter or post of the Veterans of Foreign Wars.**
- (3) **A post of the American Legion.**
- (4) **A post of the American War Veterans.**
- (5) **A camp of United States Spanish War Veterans."**

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Page 2, after line 34, begin a paragraph and insert:

"SECTION 4. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-10-44, as added by this act, applies only to property taxes first due and payable after December 31, 2005.

(b) An owner of tangible property who wishes to obtain an exemption from property taxation under IC 6-1.1-10-44, as added by this act, for property taxes first due and payable in 2006 may file an application for exemption under IC 6-1.1-11 before August 1, 2005.

SECTION 5. An emergency is declared for this act."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1525 as introduced.)

ALDERMAN, Chair

Committee Vote: yeas 10, nays 0.

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COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security, Utilities, and Public Policy, to which was referred House Bill No. 1525, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, between lines 31 and 32, begin a new line block indented and insert:

"(6) A chapter of AMVETS."

and when so amended that said bill do pass.

(Reference is to HB 1525 as printed February 15, 2005.)

WYSS, Chairperson

Committee Vote: Yeas 8, Nays 1.

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1525 be amended to read as follows:

Page 2, line 23, delete "Tangible" and insert "**(a) Subject to this section, tangible**".

Page 2, between lines 32 and 33, begin a new paragraph and insert:

"(b) Not more than fifteen (15) acres of real property owned by an organization described in subsection (a) is exempt from property taxation under this section.

(c) Tangible property owned by an organization that violates, or permits the violation of:

- (1) IC 4-31;**
- (2) IC 4-32;**
- (3) IC 4-33; or**
- (4) IC 35-45-5;**

on real property owned by the organization is not exempt from property taxation under this section.

(d) Property referred to in this section shall be assessed to the extent required under IC 6-1.1-11-9."

(Reference is to EHB 1525 as printed March 25, 2005.)

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