

SENATE BILL No. 392

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-15.

Synopsis: Tax exemption for aircraft maintenance. Specifies that the property tax exemption for commercial passenger aircraft not subject to the aircraft excise tax in a county having a population of more than 200,000 and less than 400,000 applies despite the presence of the aircraft in the county for a purpose in addition to the purpose of maintenance.

Effective: January 1, 2006.

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January 11, 2005, read first time and referred to Committee on Tax and Fiscal Policy.

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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.

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SENATE BILL No. 392



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 6-1.1-10-15 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2006]: Sec. 15. (a) The
3 acquisition and improvement of land for use by the public as an airport
4 and the maintenance of commercial passenger aircraft is a municipal
5 purpose regardless of whether the airport or maintenance facility is
6 owned or operated by a municipality. The owner of any airport located
7 in this state, who holds a valid and current public airport certificate
8 issued by the Indiana department of transportation, may claim an
9 exemption for only so much of the land as is reasonably necessary to
10 and used for public airport purposes. A person maintaining commercial
11 passenger aircraft in a county having a population of more than two
12 hundred thousand (200,000) but less than four hundred thousand
13 (400,000) may claim an exemption for commercial passenger aircraft
14 not subject to the aircraft excise tax under IC 6-6-6.5 that is being
15 assessed under this article, if it is located in the county ~~only~~ for ~~the~~
16 purposes of maintenance.
17 (b) The exemption provided by this section is noncumulative and



1 applies only to property that would not otherwise be exempt. Nothing
2 contained in this section applies to or affects any other tax exemption
3 provided by law.

4 (c) As used in this section, "land used for public airport purposes"
5 includes the following:

6 (1) That part of airport land used for the taking off or landing of
7 aircraft, taxiways, runway and taxiway lighting, access roads, auto
8 and aircraft parking areas, and all buildings providing basic
9 facilities for the traveling public.

10 (2) Real property owned by the airport owner and used directly
11 for airport operation and maintenance purposes.

12 (3) Real property used in providing for the shelter, storage, or care
13 of aircraft, including hangars.

14 (4) Housing for weather and signaling equipment, navigational
15 aids, radios, or other electronic equipment.

16 The term does not include land areas used solely for purposes unrelated
17 to aviation.

18 SECTION 2. [EFFECTIVE JANUARY 1, 2006] **IC 6-1.1-10-15, as**
19 **amended by this act, applies only to assessments of property made**
20 **after December 31, 2005.**

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