



January 25, 2008

SENATE BILL No. 263

DIGEST OF SB 263 (Updated January 24, 2008 10:25 am - DI 44)

Citations Affected: IC 6-1.1; noncode.

Synopsis: Property tax deduction for the blind and disabled. Increases from \$17,000 to \$20,610 the taxable gross income limitation for the residential real property tax deduction for an individual who is blind or is an individual with a disability.

Effective: January 1, 2008 (retroactive).

**Becker, Waterman, Landske, Zakas,
Charbonneau, Deig**

January 10, 2008, read first time and referred to Committee on Appropriations.
January 24, 2008, reported favorably — Do Pass.

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SB 263—LS 6598/DI 114+



January 25, 2008

Second Regular Session 115th General Assembly (2008)

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 2007 Regular Session of the General Assembly.

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SENATE BILL No. 263

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 6-1.1-12-11, AS AMENDED BY P.L.99-2007,
2 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2008 (RETROACTIVE)]: Sec. 11. (a) Except as
4 provided in section 40.5 of this chapter, an individual may have the
5 sum of twelve thousand four hundred eighty dollars (\$12,480) deducted
6 from the assessed value of real property, mobile home not assessed as
7 real property, or manufactured home not assessed as real property that
8 the individual owns, or that the individual is buying under a contract
9 that provides that the individual is to pay property taxes on the real
10 property, mobile home, or manufactured home, if the contract or a
11 memorandum of the contract is recorded in the county recorder's office,
12 and if:
13 (1) the individual is blind or the individual has a disability;
14 (2) the real property, mobile home, or manufactured home is
15 principally used and occupied by the individual as the individual's
16 residence; and
17 (3) the individual's taxable gross income for the calendar year

SB 263—LS 6598/DI 114+



1 preceding the year in which the deduction is claimed did not
 2 exceed ~~seventeen~~ **twenty** thousand **six hundred ten** dollars
 3 ~~(\$17,000)~~. **(\$20,610)**.

4 (b) For purposes of this section, taxable gross income does not
 5 include income which is not taxed under the federal income tax laws.

6 (c) For purposes of this section, "blind" has the same meaning as the
 7 definition contained in IC 12-7-2-21(1).

8 (d) For purposes of this section, "individual with a disability" means
 9 a person unable to engage in any substantial gainful activity by reason
 10 of a medically determinable physical or mental impairment which:
 11 (1) can be expected to result in death; or
 12 (2) has lasted or can be expected to last for a continuous period of
 13 not less than twelve (12) months.

14 (e) An individual with a disability filing a claim under this section
 15 shall submit proof of disability in such form and manner as the
 16 department shall by rule prescribe. Proof that a claimant is eligible to
 17 receive disability benefits under the federal Social Security Act (42
 18 U.S.C. 301 et seq.) shall constitute proof of disability for purposes of
 19 this section.

20 (f) An individual with a disability not covered under the federal
 21 Social Security Act shall be examined by a physician and the
 22 individual's status as an individual with a disability determined by
 23 using the same standards as used by the Social Security Administration.
 24 The costs of this examination shall be borne by the claimant.

25 (g) An individual who has sold real property, a mobile home not
 26 assessed as real property, or a manufactured home not assessed as real
 27 property to another person under a contract that provides that the
 28 contract buyer is to pay the property taxes on the real property, mobile
 29 home, or manufactured home may not claim the deduction provided
 30 under this section against that real property, mobile home, or
 31 manufactured home.

32 SECTION 2. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]
 33 **IC 6-1.1-12-11, as amended by this act, applies to property taxes**
 34 **first due and payable after December 31, 2008.**
 35 SECTION 3. **An emergency is declared for this act.**

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SENATE MOTION

Madam President: I move that Senators Zakas, Charbonneau and Deig be added as coauthors of Senate Bill 263.

BECKER

COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred Senate Bill No. 263, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 263 as introduced.)

MEEKS, Chairperson

Committee Vote: Yeas 12, Nays 0.

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