

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 285 be amended to read as follows:

- 1 Page 19, between lines 34 and 35, begin a new paragraph and insert:
- 2 "SECTION 10. IC 6-1.1-37-10, AS AMENDED BY P.L.3-2008,
- 3 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2008 (RETROACTIVE)]; Sec. 10. (a) Except as
- 5 provided in **subsection (i) and** sections 10.5 and 10.7 of this chapter,
- 6 if an installment of property taxes is not completely paid on or before
- 7 the due date, a penalty shall be added to the unpaid portion in the year
- 8 of the initial delinquency. **Except as provided in subsection (i),** the
- 9 penalty is equal to an amount determined as follows:
- 10 (1) If:
- 11 (A) an installment of real property taxes is completely paid on
- 12 or before the date thirty (30) days after the due date; and
- 13 (B) the taxpayer is not liable for delinquent property taxes first
- 14 due and payable in a previous installment for the same parcel;
- 15 the amount of the penalty is equal to five percent (5%) of the
- 16 amount of delinquent taxes.
- 17 (2) If:
- 18 (A) an installment of personal property taxes is completely
- 19 paid on or before the date thirty (30) days after the due date;
- 20 and
- 21 (B) the taxpayer is not liable for delinquent property taxes first
- 22 due and payable in a previous installment for a personal
- 23 property tax return for property in the same taxing district;
- 24 the amount of the penalty is equal to five percent (5%) of the

- 1 amount of delinquent taxes.
- 2 (3) If subdivision (1) or (2) does not apply, the amount of the
3 penalty is equal to ten percent (10%) of the amount of delinquent
4 taxes.
- 5 (b) With respect to property taxes due in two (2) equal installments
6 under IC 6-1.1-22-9(a), on the day immediately following the due dates
7 of the first and second installments in each year following the year of
8 the initial delinquency, an additional penalty equal to ten percent (10%)
9 of any taxes remaining unpaid shall be added. With respect to property
10 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
11 equal to ten percent (10%) of any taxes remaining unpaid shall be
12 added on the day immediately following each date that succeeds the
13 last installment due date by:
- 14 (1) six (6) months; or
15 (2) a multiple of six (6) months.
- 16 (c) The penalties under subsection (b) are imposed only on the
17 principal amount of the delinquent taxes.
- 18 (d) If the department of local government finance determines that
19 an emergency has occurred which precludes the mailing of the tax
20 statement in any county at the time set forth in IC 6-1.1-22-8.1, the
21 department shall establish by order a new date on which the installment
22 of taxes in that county is due and no installment is delinquent if paid by
23 the date so established.
- 24 (e) If any due date falls on a Saturday, a Sunday, a national legal
25 holiday recognized by the federal government, or a statewide holiday,
26 the act that must be performed by that date is timely if performed by
27 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
28 those holidays.
- 29 (f) Subject to subsections (g) and (h), a payment to the county
30 treasurer is considered to have been paid by the due date if the payment
31 is:
- 32 (1) received on or before the due date by the county treasurer or
33 a collecting agent appointed by the county treasurer;
34 (2) deposited in United States first class mail:
35 (A) properly addressed to the principal office of the county
36 treasurer;
37 (B) with sufficient postage; and
38 (C) postmarked by the United States Postal Service as mailed
39 on or before the due date;
40 (3) deposited with a nationally recognized express parcel carrier
41 and is:
42 (A) properly addressed to the principal office of the county
43 treasurer; and
44 (B) verified by the express parcel carrier as:
45 (i) paid in full for final delivery; and
46 (ii) received by the express parcel carrier on or before the

- 1 due date;
- 2 (4) deposited to be mailed through United States registered mail,
- 3 United States certified mail, or United States certificate of
- 4 mailing:
- 5 (A) properly addressed to the principal office of the county
- 6 treasurer;
- 7 (B) with sufficient postage; and
- 8 (C) with a date of registration, certification, or certificate, as
- 9 evidenced by any record authenticated by the United States
- 10 Postal Service, on or before the due date; or
- 11 (5) made by an electronic funds transfer and the taxpayer's bank
- 12 account is charged on or before the due date.

13 For purposes of this subsection, "postmarked" does not mean the date

14 printed by a postage meter that affixes postage to the envelope or

15 package containing a payment.

16 (g) If a payment is mailed through the United States mail and is

17 physically received after the due date without a legible correct

18 postmark, the person who mailed the payment is considered to have

19 made the payment on or before the due date if the person can show by

20 reasonable evidence that the payment was deposited in the United

21 States mail on or before the due date.

22 (h) If a payment is sent via the United States mail or a nationally

23 recognized express parcel carrier but is not received by the designated

24 recipient, the person who sent the payment is considered to have made

25 the payment on or before the due date if the person:

- 26 (1) can show by reasonable evidence that the payment was
- 27 deposited in the United States mail, or with the express parcel
- 28 carrier, on or before the due date; and
- 29 (2) makes a duplicate payment within thirty (30) days after the
- 30 date the person is notified that the payment was not received.

31 **(i) For property taxes first due and payable in 2009 with respect**

32 **to a homestead (as defined in IC 6-1.1-12-37(a)(2)), the penalty**

33 **under subsection (a) is equal to an amount determined as follows:**

- 34 (1) If:
- 35 (A) an installment of real property taxes is completely paid
- 36 on or before the date thirty (30) days after the due date;
- 37 and
- 38 (B) the taxpayer is not liable for delinquent property taxes
- 39 first due and payable in a previous installment for the
- 40 same parcel;
- 41 there is no penalty.
- 42 (2) If subdivision (1) does not apply, the amount of the penalty
- 43 is equal to ten percent (10%) of the amount of delinquent
- 44 taxes."

45 Renumber all SECTIONS consecutively.
(Reference is to ESB 285 as printed April 10, 2009.)

Representative Blanton