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# HOUSE BILL No. 1169

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** None (noncode).

**Synopsis:** Ownership date for property tax benefits. For 2007 property taxes payable in 2008, provides that an individual may qualify for the homestead credit and the standard deduction regardless of whether the individual owned the homestead or was buying the homestead under a contract on March 1, 2007.

**Effective:** January 1, 2007 (retroactive).

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January 12, 2009, read first time and referred to Committee on Ways and Means.

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First Regular Session 116th General Assembly (2009)

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 *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

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## HOUSE BILL No. 1169

A BILL FOR AN ACT concerning taxation.

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

- 1 SECTION 1. [EFFECTIVE JANUARY 1, 2007 (RETROACTIVE)]
- 2 (a) A reference in this SECTION to IC 6-1.1-20.9-2 or
- 3 IC 6-1.1-12-37 is to the section as in effect for 2007 property taxes
- 4 first due and payable in 2008.
- 5 (b) Notwithstanding IC 6-1.1-20.9-2, the requirement under
- 6 IC 6-1.1-20.9-2 that, to qualify for the homestead credit for 2007
- 7 property taxes first due and payable in 2008, an individual must
- 8 have, on March 1, 2007:
- 9 (1) owned a homestead; or
- 10 (2) been buying a homestead under a contract that requires
- 11 the individual to pay the property taxes on the homestead;
- 12 does not apply for 2007 property taxes first due and payable in
- 13 2008.
- 14 (c) An individual qualifies for the homestead credit under
- 15 IC 6-1.1-20.9-2 for 2007 property taxes first due and payable in
- 16 2008 if the individual:
- 17 (1) met all requirements for obtaining the credit that applied
- 18 when the individual applied for the credit; or



1           (2) met all requirements for obtaining the credit that applied  
 2           when the individual applied for the credit other than the  
 3           requirement referred to in subsection (b).  
 4           (d) An individual who qualifies for the homestead credit under  
 5           subsection (c) is eligible for the standard deduction under  
 6           IC 6-1.1-12-37 for 2007 property taxes first due and payable in  
 7           2008.  
 8           (e) If:  
 9               (1) an individual paid 2007 property taxes first due and  
 10              payable in 2008 that were determined without the application  
 11              of the homestead credit under IC 6-1.1-20.9-2 and the  
 12              standard deduction under IC 6-1.1-12-37; and  
 13              (2) the individual is eligible for the homestead credit under  
 14              subsection (c) and the standard deduction under subsection  
 15              (d);  
 16           the county auditor shall issue to the individual a refund in the  
 17           amount by which the 2007 property taxes first due and payable in  
 18           2008 are reduced by application of the homestead credit and the  
 19           standard deduction. An individual is not required to apply for a  
 20           refund due under this subsection. The county auditor shall, without  
 21           an appropriation being required, issue a warrant to the individual  
 22           payable from the county general fund for the amount of any refund  
 23           due the individual. No interest is payable on the refund.  
 24           (f) This SECTION expires January 1, 2010.  
 25           SECTION 2. An emergency is declared for this act.

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