Adopted	Rejected

COMMITTEE REPORT

YES: 10
NO: 0

MR. SPEAKER:

Your Committee on ***Rules and Legislative Procedures****, to which was referred* *House Bill 1086*, *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, delete lines 1 through 17.
Page 2, delete lines 1 through 29.
Page 2, delete lines 34 through 42.
Delete page 3.
Page 4, delete lines 1 through 22.
Page 10, between lines 4 and 5, begin a new paragraph and insert:
"SECTION 12. IC 6-1.1-12-26 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 26. (a) The owner of real property, or a mobile home which is not assessed as real property, which is equipped with a solar energy heating or cooling system may have deducted annually from the assessed value of the real property or mobile home an amount which is equal to the ~~remainder of (1) the assessed value of the real property or mobile home with the solar energy heating or cooling system included, minus (2) the~~

~~assessed value of the real property or mobile home without the system.~~ **out-of-pocket expenditures by the owner or a previous owner of the real property or mobile home for:**

(1) the components; and

(2) the labor involved in installing the

~~(b) The department of local government finance shall promulgate rules and regulations for determining the value of a solar energy heating or cooling system. The rules and regulations must provide the method of determining the value on the basis of:~~

~~(1) the cost of the system~~ components;

that are unique to the system and that are needed to collect, store, or distribute solar energy. ~~and~~

~~(2) any other factor that is a just and proper indicator of value.~~

(b) The tangible property to which subsection (a) applies includes a solar thermal air system and any solar energy heating or cooling system used for:

(1) domestic hot water or space heat, or both, including pool heating; or

(2) preheating for an industrial process.

(c) Subsection (a) does not apply to tangible property that would not be subject to assessment and taxation under this article if this section did not apply.

(d) For purposes of subsection (a), proof of out-of-pocket expenditures may be demonstrated by invoices or other evidence of a purchase and installation.

SECTION 13. IC 6-1.1-12-27.1, AS AMENDED BY P.L.1-2009, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MARCH 1, 2010 (RETROACTIVE)]: Sec. 27.1. Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided by section 26 of this chapter must file a certified statement in duplicate, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property or mobile home is subject to assessment. With respect to real property, the person must file the statement during the year for which the person desires to obtain the deduction. **Except as provided in sections 36 and 44 of this chapter and subject to section 45 of this chapter,** with respect to a mobile home which is not assessed as real property, the person must

file the statement during the twelve (12) months before March 31 of each year for which the person desires to obtain the deduction. The person must:

(1) own the real property, mobile home, or manufactured home; or

(2) be buying the real property, mobile home, or manufactured home under contract;

on the date the statement is filed under this section. The statement may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing. On verification of the statement by the assessor of the township in which the real property or mobile home is subject to assessment, or the county assessor if there is no township assessor for the township, the county auditor shall allow the deduction.".

Page 12, line 21, delete "permanently".

Page 13, delete lines 14 through 42.

Page 16, line 7, delete "Except as otherwise" and insert "**Notwithstanding any other provision of**".

Page 16, line 8, delete "provided by".

Page 16, line 16, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 16, line 28, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 17, line 3, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 17, delete lines 9 though 42.

Delete pages 18 through 21.

Page 22, delete lines 1 through 7.

Page 24, delete lines 21 through 42.

Delete pages 25 through 37.

Page 38, delete lines 1 through 32.

Page 38, line 35, delete "Except as otherwise" and insert "**Notwithstanding any other provision of**".

Page 38, line 36, delete "provided by".

Page 39, line 2, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 39, line 14, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 39, line 31, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 39, delete lines 37 through 42.

Delete pages 40 through 44.

Page 45, delete lines 1 through 6.

Page 47, delete lines 28 through 42.

Delete pages 48 through 57.

Page 58, delete lines 1 through 20.

Page 61, delete lines 40 through 42.

Delete page 62.

Page 63, delete lines 1 through 22.

Page 63, line 25, delete "Except as otherwise" and insert "**Notwithstanding any other provision of**".

Page 63, line 26, delete "provided by".

Page 63, line 34, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 64, line 4, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 64, line 21, delete "Except as otherwise provided by" and insert "**Notwithstanding any other provision of**".

Page 64, delete lines 27 through 42.

Delete pages 65 through 69.

Page 70, delete lines 1 through 35.

Page 72, delete lines 29 through 42.

Delete pages 73 through 87.

Page 88, delete lines 1 through 21.

Page 94, delete lines 32 through 42.

Delete pages 95 through 108.

Page 109, delete lines 1 through 39.

Page 111, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 77. [EFFECTIVE UPON PASSAGE] **(a) The legislative council, with the assistance of the code revision commission, shall provide for the preparation of corrective legislation for introduction in the 2011 session of the general assembly to make changes to IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7, as necessary or appropriate, to reflect the changes made by IC 6-3.5-1.1-1.5, IC 6-3.5-6-1.5, and IC 6-3.5-7-4.9, all as added**

by this act. The code revision commission may as part of its review consider the relevant amendments to IC 6-3.5-1.1, IC 6-3.5-6, and IC 6-3.5-7 proposed in the introduced version of HB 1086-2010. Until the general assembly enacts corrective legislation, the department of local government finance may adopt rules under IC 4-22-2, including emergency rules adopted under IC 4-22-2-37.1, and prescribe procedures for the implementation of IC 6-3.5-1.1-1.5, IC 6-3.5-6-1.5, and IC 6-3.5-7-4.9, all as added by this act.

(b) The commission on state tax and financing policy established under IC 2-5-3 shall, during the interim in 2010 between sessions of the general assembly, study the allocation and distribution of county adjusted gross income taxes (IC 6-3.5-1.1), county option income taxes (IC 6-3.5-6), and county economic development income taxes (IC 6-3.5-7) to civil taxing units within a county, including the allocation of revenues derived from a public safety tax rate imposed under IC 6-3.5-1.1-25 or IC 6-3.5-6-31.

(c) This SECTION expires January 1, 2011.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1086 as introduced.)

and when so amended that said bill do pass.

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Representative GiaQuinta