

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 6651**

**BILL NUMBER: SB 381**

**NOTE PREPARED: May 2, 2011**

**BILL AMENDED: Apr 29, 2011**

**SUBJECT:** Tax representatives.

**FIRST AUTHOR:** Sen. Charbonneau

**FIRST SPONSOR:** Rep. Friend

**BILL STATUS:** Enrolled

**FUNDS AFFECTED:**     **GENERAL**  
                              **DEDICATED**  
                              **FEDERAL**

**IMPACT:** No Fiscal Impact

**Summary of Legislation:** This bill provides that certain local officials of a county or their employees or contractors may not serve as a tax representative for any taxpayer with respect to property subject to property taxes in the same county before the county property tax assessment board of appeals (PTABOA) or the Indiana Board of Tax Review (IBTR). The bill provides that this prohibition does not prohibit a contract employee or contractor of a tax official from serving as a tax representative unless the contract employee or contractor personally and substantially participated in the assessment of the property.

The bill specifies that an individual who is a former assessor or a former employee, contract employee, or contractor of an assessor may not represent or assist another person in an assessment appeal before the IBTR or a PTABOA if, while the individual was an assessor or an employee, contract employee, or contractor of an assessor, the individual personally and substantially participated in the assessment of the property.

**Effective Date:** July 1, 2011.

**Explanation of State Expenditures:**

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:**

**Local Agencies Affected:**

**Information Sources:**

**Fiscal Analyst:** Bob Sigalow, 317-232-9859.