

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WITHDRAWN	Noes _____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

HOUSE MOTION _____

MR. SPEAKER:

I move that House Bill 1270 be amended to read as follows:

- 1 Page 1, between lines 15 and 16, begin a new paragraph and insert:
- 2 "SECTION 2. IC 6-1.1-10-24 IS AMENDED TO READ AS
- 3 FOLLOWS [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]:
- 4 Sec. 24. (a) Subject to the limitations contained in subsection (b) of this
- 5 section, the following tangible property is exempt from property
- 6 taxation if it is owned by a fraternity or sorority:
- 7 (1) a tract of land; ~~not exceeding one (1) acre;~~
- 8 (2) the improvements situated on the tract of land; and
- 9 (3) all personal property.
- 10 (b) This exemption does not apply unless:
- 11 (1) the fraternity or sorority is connected with **or related to**, and
- 12 under the supervision of, a college, university, or other
- 13 educational institution; ~~and~~ **or**
- 14 (2) the property is used exclusively by the fraternity or sorority to
- 15 carry out its purpose, **including as an international, national,**
- 16 **state, or local headquarters or to support the administrative,**
- 17 **executive, or other functions associated with the operation of**
- 18 **a fraternity or sorority.**
- 19 (c) For purposes of this section, "fraternity or sorority"
- 20 includes:
- 21 (1) a fraternity or sorority that is connected with **or related to,**
- 22 **and under the supervision of, a college, university, or other**
- 23 **educational institution;**

1 **(2) an international, national, state, or local fraternity or**
 2 **sorority that administers, coordinates, operates, or governs**
 3 **fraternity or sorority chapters, units, divisions, or other**
 4 **groups or group members that are connected with or related**
 5 **to, and under the supervision of, a college, university, or other**
 6 **educational institution;**

7 **(3) a foundation related to a fraternity or sorority; or**

8 **(4) a housing corporation or similar entity related to a**
 9 **fraternity or sorority.**

10 **(d) To qualify for the exemption allowed by this section, the**
 11 **property may be owned, occupied, or used by more than one (1)**
 12 **fraternity or sorority, as long as the property is used to carry out**
 13 **the purposes of fraternities or sororities.**

14 SECTION 3. IC 6-1.1-11-4, AS AMENDED BY P.L.182-2009(ss),
 15 SECTION 107, IS AMENDED TO READ AS FOLLOWS
 16 [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)]: Sec. 4. (a) The
 17 exemption application referred to in section 3 of this chapter is not
 18 required if the exempt property is owned by the United States, the state,
 19 an agency of this state, or a political subdivision (as defined in
 20 IC 36-1-2-13). However, this subsection applies only when the property
 21 is used, and in the case of real property occupied, by the owner.

22 (b) The exemption application referred to in section 3 of this chapter
 23 is not required if the exempt property is a cemetery:

24 (1) described by IC 6-1.1-2-7; or

25 (2) maintained by a township executive under IC 23-14-68.

26 (c) The exemption application referred to in section 3 of this chapter
 27 is not required if the exempt property is owned by the bureau of motor
 28 vehicles commission established under IC 9-15-1.

29 (d) The exemption application referred to in section 3 or 3.5 of this
 30 chapter is not required if:

31 (1) the exempt property is:

32 (A) tangible property used for religious purposes described in
 33 IC 6-1.1-10-21;

34 (B) tangible property owned by a church or religious society
 35 used for educational purposes described in IC 6-1.1-10-16; ~~or~~

36 (C) other tangible property owned, occupied, and used by a
 37 person for educational, literary, scientific, religious, or
 38 charitable purposes described in IC 6-1.1-10-16; ~~or~~

39 **(D) other tangible property owned by a fraternity or**
 40 **sorority (as defined in IC 6-1.1-10-24).**

41 (2) the exemption application referred to in section 3 or 3.5 of this
 42 chapter was filed properly at least once for a religious use under
 43 IC 6-1.1-10-21, ~~or~~ an educational, literary, scientific, religious, or
 44 charitable use under IC 6-1.1-10-16, **or use by a fraternity or**
 45 **sorority under IC 6-1.1-10-24; and**

46 (3) the property continues to meet the requirements for an

1 exemption under IC 6-1.1-10-16, or IC 6-1.1-10-21, or
2 **IC 6-1.1-10-24.**

3 A change in ownership of property does not terminate an exemption of
4 the property if after the change in ownership the property continues to
5 meet the requirements for an exemption under IC 6-1.1-10-16, or
6 IC 6-1.1-10-21, or **IC 6-1.1-10-24.** However, if title to any of the real
7 property subject to the exemption changes or any of the tangible
8 property subject to the exemption is used for a nonexempt purpose after
9 the date of the last properly filed exemption application, the person that
10 obtained the exemption or the current owner of the property shall notify
11 the county assessor for the county where the tangible property is
12 located of the change in the year that the change occurs. The notice
13 must be in the form prescribed by the department of local government
14 finance. If the county assessor discovers that title to property granted
15 an exemption described in IC 6-1.1-10-16, or IC 6-1.1-10-21, or
16 **IC 6-1.1-10-24** has changed, the county assessor shall notify the
17 persons entitled to a tax statement under IC 6-1.1-22-8.1 for the
18 property of the change in title and indicate that the county auditor will
19 suspend the exemption for the property until the persons provide the
20 county assessor with an affidavit, signed under penalties of perjury, that
21 identifies the new owners of the property and indicates that the
22 property continues to meet the requirements for an exemption under
23 IC 6-1.1-10-21, or IC 6-1.1-10-16, or **IC 6-1.1-10-24.** Upon receipt of
24 the affidavit, the county assessor shall reinstate the exemption for the
25 years for which the exemption was suspended and each year thereafter
26 that the property continues to meet the requirements for an exemption
27 under IC 6-1.1-10-21, or IC 6-1.1-10-16, or **IC 6-1.1-10-24.**"

28 Page 28, between lines 11 and 12, begin a new paragraph and insert:
29 "SECTION 23. [EFFECTIVE JANUARY 1, 2008
30 (RETROACTIVE)] (a) **IC 6-1.1-10-24, as amended by this act,**
31 **applies to IC 6-1.1-11-4, as amended by this act, as if both**
32 **provisions had been in effect on January 1, 2008.**

33 **(b) This SECTION expires January 1, 2013.**

34 SECTION 24. [EFFECTIVE JANUARY 1, 2008
35 (RETROACTIVE)] (a) **With respect to an assessment date (as**
36 **defined by IC 6-1.1-1-2) occurring after December 31, 2009, and**
37 **before January 1, 2013, the definition of "fraternity or sorority"**
38 **set forth in IC 6-1.1-10-24, as amended by this act, includes a**
39 **limited liability company whose members are predominantly**
40 **fraternities, sororities, or foundations related to fraternities or**
41 **sororities.**

42 **(b) With respect to the March 1, 2010, assessment date, the**
43 **exemption allowed by IC 6-1.1-10-24, as amended by this act,**
44 **applies to tangible property acquired for future use by a fraternity**
45 **or sorority for a use set forth in IC 6-1.1-10-24(b)(2), as amended**
46 **by this act.**

1 (c) **This SECTION expires January 1, 2013.**

2 SECTION 25. [EFFECTIVE JANUARY 1, 2008
3 (RETROACTIVE)] (a) **This SECTION applies to a taxpayer,**
4 **notwithstanding IC 6-1.1-3, IC 6-1.1-11, IC 6-1.1-17, IC 6-1.1-37,**
5 **50 IAC 4.2, 50 IAC 16, or any other statute or administrative rule.**

6 (b) **This section applies to an assessment date (as defined by**
7 **IC 6-1.1-1-2) occurring after December 31, 2005, and before**
8 **January 1, 2010.**

9 (c) **As used in this SECTION, "taxpayer" refers to an Indiana**
10 **nonprofit corporation that owns real and personal property used**
11 **as part of or in connection with a men's cooperative house.**

12 (d) **A taxpayer, after February 13, 2011, but before February**
13 **26, 2011, may file or refile in person or in any other manner**
14 **consistent with IC 6-1.1-36-1.5:**

15 (1) **a Form 136 property tax exemption application, along**
16 **with any supporting documents, schedules, or attachments,**
17 **claiming an exemption from real property taxes or personal**
18 **property taxes, or both under IC 6-1.1-10-16 or IC 6-1.1-10-24**
19 **for any assessment date described in subsection (b); and**

20 (2) **a personal property tax return, along with any supporting**
21 **documents, schedules, or attachments, relating to any**
22 **personal property under IC 6-1.1-10-16 or IC 6-1.1-10-24 for**
23 **any assessment date for which an exemption is claimed on a**
24 **Form 136 property tax exemption application that is filed**
25 **under this subsection.**

26 (e) **Any property tax exemption application or personal**
27 **property tax return filed or refiled under subsection (d):**

28 (1) **is, subject to this SECTION, allowed; and**

29 (2) **is considered to have been timely filed.**

30 (f) **If the taxpayer demonstrates in the application or by other**
31 **means that the property that is subject to the exemption would**
32 **have qualified for an exemption under IC 6-1.1-10-16 as owned,**
33 **occupied, and used for an educational, religious, or charitable**
34 **purpose or under IC 6-1.1-10-24 if the application had been filed**
35 **under IC 6-1.1-11 in a timely manner:**

36 (1) **the taxpayer is entitled to the exemptions from real**
37 **property taxes, personal property taxes, or both, as claimed**
38 **on the property tax exemption applications filed or refiled by**
39 **the taxpayer under subsection (d); and**

40 (2) **shall pay no property taxes, penalties, or interest with**
41 **respect to the exempt property.**

42 (g) **For its property to be exempt under this SECTION, the**
43 **taxpayer must have received for an assessment date preceding or**
44 **following any assessment date described in subsection (b) an**
45 **exemption or partial exemption from property taxes for property**
46 **identified by the same parcel or key numbers or the same parcel**
47 **and key numbers included on the property tax exemption**

- 1 **applications filed or refiled by the taxpayer under subsection (d).**
- 2 **(h) This SECTION expires January 1, 2013."**
- 3 Renumber all SECTIONS consecutively.
(Reference is to HB 1270 as printed February 15, 2011.)

Representative Truitt