
SENATE BILL No. 381

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-15-17.

Synopsis: Tax representatives. Provides that certain local officials of a county or their employees 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 of that county or the Indiana board of tax review.

Effective: July 1, 2011.

Charbonneau

January 11, 2011, read first time and referred to Committee on Tax and Fiscal Policy.

C
O
P
Y



Introduced

First Regular Session 117th General Assembly (2011)

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 a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2010 Regular Session of the General Assembly.

C
O
P
Y

SENATE BILL No. 381

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

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

- 1 SECTION 1. IC 6-1.1-15-17 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2011]: **Sec. 17. (a) As used in this section, "tax official" means:**
4 (1) a township assessor;
5 (2) a county assessor;
6 (3) a county auditor;
7 (4) a county treasurer;
8 (5) a member of a county board; or
9 (6) any employee or contract employee of an individual
10 described in subdivisions (1) through (5).
11 (b) A tax official in a county may not serve as a tax
12 representative of any taxpayer with respect to property subject to
13 property taxes in the county before the county board of that county
14 or the Indiana board.

