

HOUSE BILL No. 1196

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-29.

Synopsis: Wind power device deduction limitation. For the property tax deduction for a wind power device for assessment dates after 2010, excludes a device that produces electricity that is sold in the ordinary course of a trade or business. Provides that the exclusion does not apply to a device the primary purpose of which is to produce electricity for use on or in the immediate vicinity of the parcel on which the device is located and from which the electricity produced that exceeds the amount required for that use is sold to the electrical grid.

Effective: January 1, 2011 (retroactive).

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January 10, 2011, read first time and referred to Committee on Utilities and Energy.

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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.

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HOUSE BILL No. 1196



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 6-1.1-12-29 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2011 (RETROACTIVE)]:
3 Sec. 29. (a) **Except as provided in subsection (b)**, for purposes of this
4 section, "wind power device" means a device, such as a windmill or a
5 wind turbine, that is designed to utilize the kinetic energy of moving air
6 to provide mechanical energy or to produce electricity.

7 **(b) Subject to subsection (c), for assessment dates after 2010,**
8 **"wind power device" excludes a device that produces electricity**
9 **that is sold in the ordinary course of a trade or business.**

10 **(c) The exclusion under subsection (b) does not apply to a**
11 **device:**

12 **(1) the primary purpose of which is to produce electricity for**
13 **use on or in the immediate vicinity of the parcel on which the**
14 **device is located; and**

15 **(2) from which the electricity produced that exceeds the**
16 **amount required for that use is sold to the electrical grid.**

17 ~~(b)~~ **(d) The owner of real property, or a mobile home that is not**



1 assessed as real property, that is equipped with a wind power device is
2 entitled to an annual property tax deduction. The amount of the
3 deduction equals the remainder of (1) the assessed value of the real
4 property or mobile home with the wind power device included, minus
5 (2) the assessed value of the real property or mobile home without the
6 wind power device.

7 SECTION 2. **An emergency is declared for this act.**

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