



February 16, 2011

SENATE BILL No. 381

DIGEST OF SB 381 (Updated February 15, 2011 11:02 am - DI 73)

Citations Affected: IC 6-1.1.

Synopsis: Tax representatives. 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 (county board) or the Indiana board of tax review (Indiana board). 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. 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 Indiana board or a county board 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: July 1, 2011.

Charbonneau, Mishler

January 11, 2011, read first time and referred to Committee on Tax and Fiscal Policy.
February 15, 2011, amended, reported favorably — Do Pass.

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SB 381—LS 6651/DI 116+



February 16, 2011

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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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, contract employee, or independent
10 contractor of an individual described in subdivisions (1)
11 through (5).
12 (b) Except as provided in subsection (c), a tax official in a county
13 may not serve as a tax representative of any taxpayer with respect
14 to property subject to property taxes in the county before the
15 county board of that county or the Indiana board. The prohibition
16 under this subsection applies regardless of whether or not the
17 individual receives any compensation for the representation or

SB 381—LS 6651/DI 116+



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assistance.

(c) Subsection (b) does not:

(1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or

(2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

(1) the appeal involves the assessment of property located in:

(A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or

(B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and

(2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual.

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 381, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 9, after "any employee" delete "or" and insert ",".

Page 1, line 9, after "contract employee" insert ", or independent contractor".

Page 1, line 11, delete "A" and insert "**Except as provided in subsection (c), a**".

Page 1, line 14, after "board." insert "**The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance.**

(c) Subsection (b) does not:

(1) prohibit a contract employee or independent contractor of a tax official from serving as a tax representative before the county board or Indiana board for a taxpayer with respect to property subject to property taxes in the county unless the contract employee or independent contractor personally and substantially participated in the assessment of the property; or

(2) prohibit an individual from appearing before the county board or Indiana board regarding property owned by the individual.

(d) An individual who is a former county assessor, former township assessor, former employee or contract employee of a county assessor or township assessor, or an independent contractor formerly employed by a county assessor or township assessor may not serve as a tax representative for or otherwise assist another person in an assessment appeal before a county board or the Indiana board if:

(1) the appeal involves the assessment of property located in:

(A) the county in which the individual was the county assessor or was an employee, contract employee, or independent contractor of the county assessor; or

(B) the township in which the individual was the township assessor or was an employee, contract employee, or independent contractor of the township assessor; and

(2) while the individual was the county assessor or township assessor, was employed by or a contract employee of the county assessor or the township assessor, or was an independent contractor for the county assessor or the

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township assessor, the individual personally and substantially participated in the assessment of the property.

The prohibition under this subsection applies regardless of whether or not the individual receives any compensation for the representation or assistance. However, this subsection does not prohibit an individual from appearing before the Indiana board or county board regarding property owned by the individual."

and when so amended that said bill do pass.

(Reference is to SB 381 as introduced.)

HERSHMAN, Chairperson

Committee Vote: Yeas 8, Nays 0.

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