

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:

- 1 Page 1, line 9, after "any employee" delete "or" and insert ",".
- 2 Page 1, line 9, after "contract employee" insert ", or independent
- 3 **contractor"**.
- 4 Page 1, line 11, delete "A" and insert "**Except as provided in**
- 5 **subsection (c), a"**.
- 6 Page 1, line 14, after "board." insert "**The prohibition under this**
- 7 **subsection applies regardless of whether or not the individual**
- 8 **receives any compensation for the representation or assistance.**
- 9 **(c) Subsection (b) does not:**
- 10 **(1) prohibit a contract employee or independent contractor of**
- 11 **a tax official from serving as a tax representative before the**
- 12 **county board or Indiana board for a taxpayer with respect to**
- 13 **property subject to property taxes in the county unless the**
- 14 **contract employee or independent contractor personally and**
- 15 **substantially participated in the assessment of the property;**
- 16 **or**
- 17 **(2) prohibit an individual from appearing before the county**
- 18 **board or Indiana board regarding property owned by the**
- 19 **individual.**
- 20 **(d) An individual who is a former county assessor, former**
- 21 **township assessor, former employee or contract employee of a**

1 **county assessor or township assessor, or an independent contractor**
 2 **formerly employed by a county assessor or township assessor may**
 3 **not serve as a tax representative for or otherwise assist another**
 4 **person in an assessment appeal before a county board or the**
 5 **Indiana board if:**

- 6 **(1) the appeal involves the assessment of property located in:**
 7 **(A) the county in which the individual was the county**
 8 **assessor or was an employee, contract employee, or**
 9 **independent contractor of the county assessor; or**
 10 **(B) the township in which the individual was the township**
 11 **assessor or was an employee, contract employee, or**
 12 **independent contractor of the township assessor; and**
 13 **(2) while the individual was the county assessor or township**
 14 **assessor, was employed by or a contract employee of the**
 15 **county assessor or the township assessor, or was an**
 16 **independent contractor for the county assessor or the**
 17 **township assessor, the individual personally and substantially**
 18 **participated in the assessment of the property.**

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

(Reference is to SB 381 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 8, Nays 0.

Senator Hershman, Chairperson