

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1288, 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 5, between lines 12 and 13, begin a new paragraph and insert:
2 "SECTION 4. [EFFECTIVE JANUARY 1, 2008
3 (RETROACTIVE)] (a) This SECTION applies to a taxpayer
4 notwithstanding IC 6-1.1-11 or any other law or administrative
5 rule or provision.
6 (b) This SECTION applies to an assessment date (as defined in
7 IC 6-1.1-1-2) occurring in 2008 or 2009.
8 (c) As used in this SECTION, "taxpayer" refers to an entity that
9 qualifies for a real property tax exemption under a statute listed in
10 IC 6-1.1-10-38.
11 (d) A taxpayer, before July 1, 2011, may file or refile in person
12 or in any other manner consistent with IC 6-1.1-36-1.5 a Form 136
13 property tax exemption application, along with any supporting
14 documents, schedules, or attachments, claiming an exemption from
15 real property taxes under a statute listed in IC 6-1.1-10-38 for:
16 (1) an assessment date described in subsection (b); and
17 (2) real property located in Decatur Township, Marion
18 County.
19 (e) A property tax exemption application filed or refiled under
20 subsection (d):
21 (1) is, subject to this SECTION, allowed; and

- 1 **(2) is considered to have been timely filed.**
- 2 **(f) If the taxpayer demonstrates in the application or by other**
- 3 **means that the real property that is subject to the exemption**
- 4 **application would have qualified for an exemption under a statute**
- 5 **listed in IC 6-1.1-10-38 if the application had been filed under**
- 6 **IC 6-1.1-11 in a timely manner, the taxpayer:**
- 7 **(1) is entitled to the exemption from real property taxes as**
- 8 **claimed on the property tax exemption application filed or**
- 9 **refiled by the taxpayer under subsection (d); and**
- 10 **(2) shall pay no property taxes, penalties, or interest with**
- 11 **respect to the exempt property.**
- 12 **(g) For real property to be exempt under this SECTION, the**
- 13 **taxpayer must have received for an assessment date preceding or**
- 14 **following any assessment date described in subsection (b) an**
- 15 **exemption or partial exemption from real property taxes for real**
- 16 **property identified by the same parcel or key numbers or the same**
- 17 **parcel and key numbers included on the property tax exemption**
- 18 **applications filed or refiled by the taxpayer under subsection (d).**
- 19 **(h) This SECTION expires July 1, 2011."**
- 20 Renumber all SECTIONS consecutively.
- (Reference is to HB 1288 as printed February 18, 2011)

and when so amended that said bill do pass .

Committee Vote: Yeas 11, Nays 0.

Senator Hershman, Chairperson