

HOUSE BILL No. 1193

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-25.

Synopsis: Charitable organization property tax exemptions. Indicates that tangible property owned by an organization that is exclusively organized and operated for a purpose described in Section 501(c)(3) of the Internal Revenue Code is eligible for a property tax exemption if the organization is exempt from federal income taxation under Section 501 of the Internal Revenue Code and exclusively uses and occupies the property for the purposes and objectives of the organization.

Effective: March 1, 2012 (retroactive).

Smith M

January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1193



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 6-1.1-10-25 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE MARCH 1, 2012 (RETROACTIVE)]: Sec.
- 3 25. (a) Subject to the limitations contained in subsection (b) of this
- 4 section, tangible property is exempt from property taxation if it is
- 5 owned by any of the following organizations:
- 6 (1) The Young Men's Christian Association.
- 7 (2) The Salvation Army, Inc.
- 8 (3) The Knights of Columbus.
- 9 (4) The Young Men's Hebrew Association.
- 10 (5) The Young Women's Christian Association.
- 11 (6) A chapter or post of Disabled American Veterans of World
- 12 War I or II.
- 13 (7) A chapter or post of the Veterans of Foreign Wars.
- 14 (8) A post of the American Legion.
- 15 (9) A post of the American War Veterans.
- 16 (10) A camp of United States Spanish War Veterans.
- 17 (11) The Boy Scouts of America, one (1) or more of its



1 incorporated local councils, or a bank or trust company in trust for
2 the benefit of one (1) or more of its local councils.
3 (12) The Girl Scouts of the U.S.A., one or more of its
4 incorporated local councils, or a bank or trust company in trust for
5 the benefit of one (1) or more of its local councils.
6 **(13) For assessment dates after February 29, 2012, an**
7 **organization described in Section 501(c)(3) of the Internal**
8 **Revenue Code that is exempt from federal income taxation**
9 **under Section 501 of the Internal Revenue Code.**
10 (b) This exemption does not apply unless the property is exclusively
11 used, and in the case of real property actually occupied, for the
12 purposes and objectives of the organization. **To qualify for an**
13 **exemption under subsection (a)(13), the organization that owns the**
14 **property must be the same as the organization that exclusively uses**
15 **and actually occupies the property.**
16 SECTION 2. **An emergency is declared for this act.**

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