
HOUSE BILL No. 1285

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-26.1; IC 6-1.1-12-27.1.

Synopsis: Solar power property tax exemption. Provides a 100% property tax assessed value deduction for a solar power device used to generate electricity that is installed after December 31, 2011.

Effective: January 1, 2012 (retroactive).

Yarde

January 11, 2012, read first time and referred to Committee on Ways and Means.

C
o
p
y



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.

C
o
p
y

HOUSE BILL No. 1285



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 6-1.1-12-26.1 IS ADDED TO THE INDIANA
 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE JANUARY 1, 2012 (RETROACTIVE)]: **Sec. 26.1. (a)**
 4 **This section applies only to a solar power device that is installed**
 5 **after December 31, 2011.**
 6 **(b) This section does not apply to a solar power device that is**
 7 **owned or operated by:**
 8 **(1) a public utility (as defined in IC 8-1-2-1(a)); or**
 9 **(2) another entity that provides electricity at wholesale or**
 10 **retail for consideration, other than a person who:**
 11 **(A) participates in a net metering program offered by an**
 12 **electric utility; or**
 13 **(B) is the owner or host of the solar power device site and**
 14 **a person consumes on the site the equivalent amount of**
 15 **electricity that is generated by the solar power device on**
 16 **an annual basis even if the electricity is sold to a public**
 17 **utility.**



1 (c) For purposes of this section, "solar power device" means a
 2 device, such as a solar thermal, a photovoltaic, or other solar
 3 energy system, that is designed to use the radiant light or heat from
 4 the sun to produce electricity.

5 (d) The owner of real property equipped with a solar power
 6 device that is assessed as a real property improvement may have
 7 deducted annually from the assessed value of the real property an
 8 amount equal to:

9 (1) the assessed value of the real property with the solar
 10 power device included; minus

11 (2) the assessed value of the real property without the solar
 12 power device.

13 (e) The owner of a solar power device that is assessed as:

14 (1) distributable property under IC 6-1.1-8; or

15 (2) personal property;

16 may have deducted annually the assessed value of the solar power
 17 device.

18 SECTION 2. IC 6-1.1-12-27.1, AS AMENDED BY P.L.113-2010,
 19 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JANUARY 1, 2012 (RETROACTIVE)]: Sec. 27.1. Except as provided
 21 in sections 36 and 44 of this chapter and subject to section 45 of this
 22 chapter, a person who desires to claim the deduction provided by
 23 section 26 **or 26.1** of this chapter must file a certified statement in
 24 duplicate, on forms prescribed by the department of local government
 25 finance, with the auditor of the county in which the real property, **or**
 26 mobile home, **manufactured home, or solar power device** is subject
 27 to assessment. With respect to real property **or a solar power device**
 28 **that is assessed as distributable property under IC 6-1.1-8 or as**
 29 **personal property**, the person must file the statement during the year
 30 for which the person desires to obtain the deduction. Except as
 31 provided in sections 36 and 44 of this chapter and subject to section 45
 32 of this chapter, with respect to a mobile home which is not assessed as
 33 real property, the person must file the statement during the twelve (12)
 34 months before March 31 of each year for which the person desires to
 35 obtain the deduction. The person must:

36 (1) own the real property, mobile home, or manufactured home **or**
 37 **own the solar power device;** or

38 (2) be buying the real property, mobile home, **or** manufactured
 39 home, **or solar power device** under contract;

40 on the date the statement is filed under this section. The statement may
 41 be filed in person or by mail. If mailed, the mailing must be postmarked
 42 on or before the last day for filing. On verification of the statement by

C
O
P
Y



1 the assessor of the township in which the real property, ~~or~~ mobile
2 home, **manufactured home, or solar power device** is subject to
3 assessment, or the county assessor if there is no township assessor for
4 the township, the county auditor shall allow the deduction.

5 SECTION 3. [EFFECTIVE JANUARY 1, 2012 (RETROACTIVE)]
6 **(a) IC 6-1.1-12-26.1, as added by this act, applies to property taxes**
7 **first due and payable after 2012. A deduction statement filed**
8 **before September 1, 2012, under IC 6-1.1-12-27.1, as amended by**
9 **this act, is considered timely filed for purposes of obtaining the**
10 **deduction under IC 6-1.1-12-26.1, as added by this act, in 2012 for**
11 **property taxes first due and payable in 2013.**

12 **(b) This SECTION expires January 1, 2014.**

13 SECTION 4. **An emergency is declared for this act.**

C
o
p
y

