

# SENATE MOTION

**MADAM PRESIDENT:**

**I move** that Senate Bill 147 be amended to read as follows:

- 1           Page 15, line 21, after "tax" insert "**or special assessments**".  
2           Page 15, line 21, delete "exceeds" and insert "**exceed**".  
3           Page 16, between lines 32 and 33, begin a new paragraph and insert:  
4           "SECTION 8. IC 6-1.1-37-9, AS AMENDED BY P.L.1-2010,  
5           SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6           JULY 1, 2012]: Sec. 9. (a) This section applies when:  
7           (1) an assessment is made or increased after the date or dates on  
8           which the taxes for the year for which the assessment is made  
9           were originally due;  
10           (2) the assessment upon which a taxpayer has been paying taxes  
11           under IC 6-1.1-15-10(a)(1) or IC 6-1.1-15-10(a)(2) while a  
12           petition for review or a judicial proceeding has been pending is  
13           less than the assessment that results from the final determination  
14           of the petition for review or judicial proceeding; or  
15           (3) the collection of certain ad valorem property taxes has been  
16           enjoined under IC 33-26-6-2, and under the final determination of  
17           the petition for judicial review the taxpayer is liable for at least  
18           part of those taxes.  
19           (b) Except as provided in subsections (c) and (g), a taxpayer shall  
20           pay interest on the taxes the taxpayer is required to pay as a result of an  
21           action or a determination described in subsection (a) at the rate of ~~ten~~  
22           percent ~~(+10%)~~ **per year established by the commissioner of the**  
23           **department of state revenue under IC 6-8.1-10-1** from the original  
24           due date or dates for those taxes to:  
25           (1) the date of payment; or  
26           (2) the date on which penalties for the late payment of a tax  
27           installment may be charged under subsection (e) or (f);  
28           whichever occurs first.  
29           (c) Except as provided in subsection (g), a taxpayer shall pay  
30           interest on the taxes the taxpayer is ultimately required to pay in excess

1 of the amount that the taxpayer is required to pay under  
 2 IC 6-1.1-15-10(a)(1) while a petition for review or a judicial  
 3 proceeding has been pending at the overpayment rate established under  
 4 Section 6621(c)(1) of the Internal Revenue Code in effect on the  
 5 original due date or dates for those taxes from the original due date or  
 6 dates for those taxes to:

- 7 (1) the date of payment; or
- 8 (2) the date on which penalties for the late payment of a tax  
 9 installment may be charged under subsection (e) or (f);

10 whichever occurs first.

11 (d) With respect to an action or determination described in  
 12 subsection (a), the taxpayer shall pay the taxes resulting from that  
 13 action or determination and the interest prescribed under subsection (b)  
 14 or (c) on or before:

- 15 (1) the next May 10; or
- 16 (2) the next November 10;

17 whichever occurs first.

18 (e) A taxpayer shall, to the extent that the penalty is not waived  
 19 under section 10.7 of this chapter, begin paying the penalty prescribed  
 20 in section 10 of this chapter on the day after the date for payment  
 21 prescribed in subsection (d) if:

- 22 (1) the taxpayer has not paid the amount of taxes resulting from  
 23 the action or determination; and
- 24 (2) the taxpayer either:  
 25 (A) received notice of the taxes the taxpayer is required to pay  
 26 as a result of the action or determination at least thirty (30)  
 27 days before the date for payment; or  
 28 (B) voluntarily signed and filed an assessment return for the  
 29 taxes.

30 (f) If subsection (e) does not apply, a taxpayer who has not paid the  
 31 amount of taxes resulting from the action or determination shall, to the  
 32 extent that the penalty is not waived under section 10.7 of this chapter,  
 33 begin paying the penalty prescribed in section 10 of this chapter on:

- 34 (1) the next May 10 which follows the date for payment  
 35 prescribed in subsection (d); or
- 36 (2) the next November 10 which follows the date for payment  
 37 prescribed in subsection (d);

38 whichever occurs first.

39 (g) A taxpayer is not subject to the payment of interest on real  
 40 property assessments under subsection (b) or (c) if:

- 41 (1) an assessment is made or increased after the date or dates on  
 42 which the taxes for the year for which the assessment is made  
 43 were due;
- 44 (2) the assessment or the assessment increase is made as the result  
 45 of error or neglect by the assessor or by any other official  
 46 involved with the assessment of property or the collection of

- 1 property taxes; and
  - 2 (3) the assessment:
  - 3 (A) would have been made on the normal assessment date if
  - 4 the error or neglect had not occurred; or
  - 5 (B) increase would have been included in the assessment on
  - 6 the normal annual assessment date if the error or neglect had
  - 7 not occurred."
  - 8 Renumber all SECTIONS consecutively.
- (Reference is to SB 147 as printed January 20, 2012.)

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Senator HERSHMAN