

COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Appropriations, to which was referred Senate Bill No. 165, 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 24, delete lines 2 through 17, begin a new paragraph and
2 insert:
3 "SECTION 17. IC 6-1.1-37-10.1 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: **Sec. 10.1. (a) The fiscal body of a**
6 **county may, before July 1, 2012, adopt an ordinance to have this**
7 **section apply throughout the county. If the fiscal body of a county**
8 **adopts an ordinance under this subsection, the ordinance applies**
9 **after June 30, 2012, and until July 1, 2013, and the fiscal body shall**
10 **deliver a copy of the ordinance to the county treasurer and the**
11 **county auditor.**
12 **(b) The county treasurer of a county to which this section**
13 **applies shall waive all interest and penalties added before January**
14 **1, 2012, to a delinquent property tax installment or special**
15 **assessment on a tract or an item of real property if:**
16 **(1) all of the delinquent taxes and special assessments on the**
17 **tract or item of real property were first due and payable**
18 **before January 1, 2012; and**
19 **(2) before July 1, 2013, the taxpayer has paid:**
20 **(A) all of the delinquent taxes and special assessments**
21 **described in subdivision (1); and**

1 **(B) all of the taxes and special assessments that are first**
2 **due and payable on the tract or item of real property after**
3 **December 31, 2011, and before July 1, 2013 (and any**
4 **interest and penalties on these taxes and special**
5 **assessments).**

6 **(c) The county treasurer of a county to which this section**
7 **applies shall waive interest and penalties as provided in subsection**
8 **(b) if the conditions of subsection (b) are satisfied, notwithstanding**
9 **any payment arrangement entered into by the county treasurer**
10 **and the taxpayer under IC 6-1.1-24-1.2 or under any other law."**

11 Renumber all SECTIONS consecutively.
 (Reference is to SB 165 as introduced.)

and when so amended that said bill do pass .

Committee Vote: Yeas 12, Nays 0.

Senator Kenley, Chairperson