

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 517 be amended to read as follows:

- 1 Page 26, between lines 23 and 24, begin a new paragraph and insert:
- 2 "SECTION 25. [EFFECTIVE JANUARY 1, 2009
- 3 (RETROACTIVE)] (a) **This SECTION applies notwithstanding**
- 4 **IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or**
- 5 **provision.**
- 6 (b) **This SECTION applies to the assessment date of March 1,**
- 7 **2009.**
- 8 (c) **As used in this SECTION, "eligible property" means the real**
- 9 **property described in subsection (d).**
- 10 (d) **As used in this SECTION, "qualified taxpayer" refers to a**
- 11 **taxpayer that:**
- 12 (1) **has leased property located in Marion County to the**
- 13 **bureau of motor vehicles or the bureau of motor vehicles**
- 14 **commission; and**
- 15 (2) **files before September 1, 2013, in a manner consistent with**
- 16 **IC 6-1.1-36-1.5, a Form 136 property tax exemption**
- 17 **application, along with any supporting documents, schedules,**
- 18 **or attachments, claiming an exemption from real property**
- 19 **taxes under IC 36-1-10-18 for property leased to the bureau**
- 20 **of motor vehicles or bureau of motor vehicles commission**
- 21 (e) **A qualified taxpayer may, before September 1, 2013, file a**
- 22 **property tax exemption application and supporting documents**
- 23 **claiming a property tax exemption under this SECTION for the**
- 24 **eligible property for the assessment date of March 1, 2009.**

- 1 **(f) A property tax exemption application filed under subsection**
- 2 **(e) by a qualified taxpayer is considered to have been timely filed.**
- 3 **(g) The following apply if a qualified taxpayer demonstrates in**
- 4 **the property tax exemption application filed under subsection (e)**
- 5 **or by other means that the eligible property would have qualified**
- 6 **for an exemption under IC 36-1-10-18 for the assessment date of**
- 7 **March 1, 2009:**
- 8 **(1)The property tax exemption for the eligible property shall**
- 9 **be allowed and granted for the assessment date of March 1,**
- 10 **2009, by the county assessor and county auditor of the county**
- 11 **in which the eligible property is located.**
- 12 **(2) The qualified taxpayer is not required to pay any property**
- 13 **taxes, penalties, or interest with respect to the eligible**
- 14 **property for the March 1, 2009, assessment date.**
- 15 **(3) To the extent the qualified taxpayer has paid any property**
- 16 **taxes, penalties, or interest with respect to the eligible**
- 17 **property for the March 1, 2009, assessment date, the eligible**
- 18 **taxpayer is entitled to a refund of the amounts paid.**
- 19 **(h) The exemption allowed by this SECTION shall be applied**
- 20 **without need of any further ruling or action by the county assessor,**
- 21 **the county auditor, or the county property tax assessment board of**
- 22 **appeals of the county in which the eligible property is located or by**
- 23 **the Indiana board of tax review.**
- 24 **(i) This SECTION expires July 1, 2017."**
- 25 Renumber all SECTIONS consecutively.
- (Reference is to ESB 517 as printed April 5, 2013.)

Representative Torr