

Adopted	Rejected
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COMMITTEE REPORT

YES: 19
NO: 0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1261, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 2, line 36, delete "a temporary" and insert "**an emergency**".
- 2 Page 3, line 18, delete "A temporary" and insert "**Notwithstanding**
- 3 **IC 4-22-2-37.1, an emergency**".
- 4 Page 3, line 21, delete "temporary" and insert "**emergency**".
- 5 Page 3, line 22, delete "temporary" and insert "**emergency**".
- 6 Page 3, line 23, delete "temporary" and insert "**emergency**".
- 7 Page 3, line 24, delete "temporary" and insert "**emergency**".
- 8 Page 3, line 27, delete "." and insert "**and other taxpayers eligible**
- 9 **for a delayed payment date under subsection (h) or tax relief under**
- 10 **subsection (i)**".
- 11 Page 4, between lines 15 and 16, begin a new paragraph and insert:
- 12 "**(i) As used in this subsection, "current property taxes" refers**
- 13 **to property taxes imposed for the March 1, 2012, or January 15,**

1 2013, assessment date and special assessments due on a tax
2 statement issued for these property taxes in a county that was a
3 covered county in 2009 or 2010. Section 17 of this chapter (right to
4 make payments of property taxes and special assessments by credit
5 card, debit card, bank card, or electronic transfer; transaction
6 charges) and section 25 of this chapter (county council
7 discretionary authority to authorize a two percent (2%) tax credit
8 for payment within thirty (30) days) apply to current property
9 taxes to the same extent as if they were delayed property taxes
10 payable on a reconciliation statement. Notwithstanding any other
11 law, an owner of a homestead (as defined in IC 6-1.1-12-37) may
12 apply for a standard deduction as permitted under IC 6-1.1-12-37
13 or IC 6-1.1-12-44 from the assessed value of property determined
14 for the March 1, 2012, or January 15, 2013, assessment date at any
15 time on or before a date that is forty-five (45) days after the last
16 reconciliation or other tax statement for the current property taxes
17 is mailed or otherwise transmitted for the current property taxes.
18 An application filed within the time permitted under this
19 subsection shall be treated as a timely application for the standard
20 deduction. A homestead that is eligible for a standard deduction
21 under IC 6-1.1-12-37 for a year in which current property taxes
22 are imposed may not be placed on a list for tax sale for the
23 payment of delinquent current property taxes for at least twelve
24 (12) months after a due date for payment of the current property
25 taxes. Any overpayment of current property taxes that result after
26 the application of a deduction or credit granted after the payment
27 of the current property taxes shall be first applied without the
28 filing of a claim under IC 6-1.1-26. The county treasurer shall
29 apply the excess payment first to any delinquent property taxes
30 owed by the taxpayer who owned the property in the year to which
31 the credit or deduction applies and, second, as a credit against
32 property taxes for the affected property that become first due and
33 payable after the excess payment is determined. Property tax
34 statements issued for current property taxes must include a
35 statement in at least 10-point bold type that explains a taxpayer's
36 rights under subsection (h) and this subsection."

37 Page 4, line 16, delete "(i)" and insert "(j)".

38 Page 4, line 18, delete "April" and insert "May".

- 1 Page 4, line 21, delete "April" and insert "**May**".
- 2 Page 4, line 24, delete "April" and insert "**May**".
- 3 Page 4, line 25, delete "(j)" and insert "**(k)**".
(Reference is to HB 1261 as introduced.)

and when so amended that said bill do pass.

Representative Brown T