

Adopted	Rejected
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COMMITTEE REPORT

YES:	18
NO:	3

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 494, 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 1, between the enacting clause and line 1, begin a new
2 paragraph and insert:
3 "SECTION 1. IC 6-1.1-3-24, AS ADDED BY P.L.137-2012,
4 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2013]: Sec. 24. (a) In determining the assessed value of
6 various sizes of outdoor advertising signs for the 2011 through ~~2014~~
7 **2016** assessment dates, a taxpayer and assessing official shall use the
8 following table without any adjustments:
9 Single Pole Structure

	Type of Sign	Value Per Structure
10	At least 48 feet, illuminated	\$5,000
11	At least 48 feet, non-illuminated	\$4,000
12	At least 26 feet and under 48 feet, illuminated	\$4,000
13	At least 26 feet and under 48 feet,	
14	non-illuminated	\$3,300
15		

1	Under 26 feet, illuminated	\$3,200
2	Under 26 feet, non-illuminated	\$2,600
3	Other Types of Outdoor Signs	
4	At least 50 feet, illuminated	\$2,500
5	At least 50 feet, non-illuminated	\$1,500
6	At least 40 feet and under 50 feet, illuminated	\$2,000
7	At least 40 feet and under 50 feet,	
8	non-illuminated	\$1,300
9	At least 30 feet and under 40 feet, illuminated	\$2,000
10	At least 30 feet and under 40 feet,	
11	non-illuminated	\$1,300
12	At least 20 feet and under 30 feet, illuminated	\$1,600
13	At least 20 feet and under 30 feet,	
14	non-illuminated	\$1,000
15	Under 20 feet, illuminated	\$1,600
16	Under 20 feet, non-illuminated	\$1,000

17 ~~(b) During the 2012 legislative interim, the commission on state tax~~
18 ~~and financing policy shall study the assessment of outdoor signs.~~
19 ~~Before January 1, 2013, the commission shall report to the general~~
20 ~~assembly on any suggested changes in the law with regard to assessing~~
21 ~~outdoor signs.~~

22 ~~(c)~~ **(b) This section expires July 1, 2015: 2017."**

23 Page 1, line 8, after "taxes." insert **"If a state agency leases less**
24 **than all of a parcel of real property, the exemption provided by this**
25 **subsection is a partial exemption that is equal to the part of the**
26 **gross assessed value of the real property attributable to the part of**
27 **the real property leased by the state agency."**

28 Page 7, between lines 1 and 2, begin a new paragraph and insert:

29 "SECTION 6. IC 6-1.1-17-20, AS AMENDED BY P.L.137-2012,
30 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2013]: Sec. 20. (a) This section applies to each governing
32 body of a taxing unit that is not comprised of a majority of officials
33 who are elected to serve on the governing body. For purposes of this
34 section, an individual who qualifies to be appointed to a governing
35 body or serves on a governing body because of the individual's status
36 as an elected official of another taxing unit shall be treated as a
37 official who was not elected to serve on the governing body.

38 (b) As used in this section, "taxing unit" has the meaning set forth

1 in IC 6-1.1-1-21, except that the term does not include a public library
 2 or an entity whose tax levies are subject to review and modification by
 3 a city-county legislative body under IC 36-3-6-9.

4 (c) If:

5 (1) the assessed valuation of a taxing unit is entirely contained
 6 within a city or town; or

7 (2) the assessed valuation of a taxing unit is not entirely contained
 8 within a city or town but:

9 (A) the taxing unit was originally established by the city or
 10 town; or

11 (B) **the majority of the individuals serving on the**
 12 **governing body of the taxing unit are appointed by the city**
 13 **or town;**

14 the governing body shall submit its proposed budget and property tax
 15 levy to the city or town fiscal body. The proposed budget and levy shall
 16 be submitted to the city or town fiscal body in the manner prescribed
 17 by the department of local government finance before September 2 of
 18 a year. ~~However, in the case of a public library that is subject to this~~
 19 ~~section and is described in subdivision (2), the public library shall~~
 20 ~~submit its proposed budget and property tax levy to the county fiscal~~
 21 ~~body in the manner provided in subsection (d), rather than to the city~~
 22 ~~or town fiscal body, if more than fifty percent (50%) of the parcels of~~
 23 ~~real property within the jurisdiction of the public library are located~~
 24 ~~outside the city or town.~~

25 (d) If subsection (c) does not apply, the governing body of the taxing
 26 unit shall submit its proposed budget and property tax levy to the
 27 county fiscal body in the county where the taxing unit has the most
 28 assessed valuation. The proposed budget and levy shall be submitted
 29 to the county fiscal body in the manner prescribed by the department
 30 of local government finance before September 2 of a year.

31 (e) The fiscal body of the city, town, or county (whichever applies)
 32 shall review each budget and proposed tax levy and adopt a final
 33 budget and tax levy for the taxing unit. The fiscal body may reduce or
 34 modify but not increase the proposed budget or tax levy.

35 (f) If a taxing unit fails to file the information required in subsection
 36 (c) or (d), whichever applies, with the appropriate fiscal body by the
 37 time prescribed by this section, the most recent annual appropriations
 38 and annual tax levy of that taxing unit are continued for the ensuing

1 budget year.

2 (g) If the appropriate fiscal body fails to complete the requirements
3 of subsection (e) before the adoption deadline in section 5 of this
4 chapter for any taxing unit subject to this section, the most recent
5 annual appropriations and annual tax levy of the city, town, or county,
6 whichever applies, are continued for the ensuing budget year.

7 SECTION 7. IC 6-1.1-18-12, AS AMENDED BY SEA 85-2013,
8 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2013]: Sec. 12. (a) For purposes of this section, "maximum
10 rate" refers to the maximum:

- 11 (1) property tax rate or rates; or
12 (2) special benefits tax rate or rates;
13 referred to in the statutes listed in subsection (d).

14 (b) The maximum rate for taxes first due and payable after 2003 is
15 the maximum rate that would have been determined under subsection
16 (e) for taxes first due and payable in 2003 if subsection (e) had applied
17 for taxes first due and payable in 2003.

18 (c) The maximum rate must be adjusted each year to account for the
19 change in assessed value of real property that results from:

- 20 (1) an annual adjustment of the assessed value of real property
21 under IC 6-1.1-4-4.5;
22 (2) a general reassessment of real property under IC 6-1.1-4-4; or
23 (3) a reassessment under a county's reassessment plan prepared
24 under IC 6-1.1-4-4.2.

25 (d) The statutes to which subsection (a) refers are:

- 26 (1) IC 8-10-5-17;
27 (2) IC 8-22-3-11;
28 (3) IC 8-22-3-25;
29 (4) IC 12-29-1-1;
30 (5) IC 12-29-1-2;
31 (6) IC 12-29-1-3;
32 (7) IC 12-29-3-6;
33 (8) IC 13-21-3-12;
34 (9) IC 13-21-3-15;
35 (10) IC 14-27-6-30;
36 (11) IC 14-33-7-3;
37 (12) IC 14-33-21-5;
38 (13) IC 15-14-7-4;

- 1 (14) IC 15-14-9-1;
- 2 (15) IC 15-14-9-2;
- 3 (16) IC 16-20-2-18;
- 4 (17) IC 16-20-4-27;
- 5 (18) IC 16-20-7-2;
- 6 (19) IC 16-22-14;
- 7 (20) IC 16-23-1-29;
- 8 (21) IC 16-23-3-6;
- 9 (22) IC 16-23-4-2;
- 10 (23) IC 16-23-5-6;
- 11 (24) IC 16-23-7-2;
- 12 (25) IC 16-23-8-2;
- 13 (26) IC 16-23-9-2;
- 14 (27) IC 16-41-15-5;
- 15 (28) IC 16-41-33-4;
- 16 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- 17 (30) IC 20-46-6-5;
- 18 (31) IC 20-49-2-10;
- 19 (32) IC 36-1-19-1;
- 20 (33) IC 23-14-66-2;
- 21 (34) IC 23-14-67-3;
- 22 (35) IC 36-7-13-4;
- 23 (36) IC 36-7-14-28;
- 24 (37) IC 36-7-15.1-16;
- 25 (38) IC 36-8-19-8.5;
- 26 (39) IC 36-9-6.1-2;
- 27 (40) IC 36-9-17.5-4;
- 28 (41) IC 36-9-27-73;
- 29 (42) IC 36-9-29-31;
- 30 (43) IC 36-9-29.1-15;
- 31 (44) IC 36-10-6-2;
- 32 (45) IC 36-10-7-7;
- 33 (46) IC 36-10-7-8;
- 34 (47) IC 36-10-7.5-19;
- 35 (48) IC 36-10-13-5;
- 36 (49) IC 36-10-13-7;
- 37 (50) IC 36-10-14-4;
- 38 (51) IC 36-12-7-7;

- 1 (52) IC 36-12-7-8;
 2 (53) IC 36-12-12-10;
 3 (54) a statute listed in IC 6-1.1-18.5-9.8; and
 4 (55) any statute enacted after December 31, 2003, that:
 5 (A) establishes a maximum rate for any part of the:
 6 (i) property taxes; or
 7 (ii) special benefits taxes;
 8 imposed by a political subdivision; and
 9 (B) does not exempt the maximum rate from the adjustment
 10 under this section.
- 11 (e) For property tax rates imposed for property taxes first due and
 12 payable after December 31, 2012, the new maximum rate under a
 13 statute listed in subsection (d) is the tax rate determined under STEP
 14 EIGHT of the following STEPS:
- 15 STEP ONE: Except as provided in subsection (g), determine the
 16 maximum rate for the political subdivision levying a property tax
 17 or special benefits tax under the statute for the year preceding the
 18 year in which the annual adjustment or the reassessment under
 19 IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.
- 20 STEP TWO: Determine the actual percentage change (rounded to
 21 the nearest one-hundredth percent (0.01%)) in the assessed value
 22 (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable
 23 property from the year preceding the year the annual adjustment
 24 or the reassessment under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes
 25 effect to the year that the annual adjustment or the reassessment
 26 under IC 6-1.1-4-4 or IC 6-1.1-4-4.2 takes effect.
- 27 STEP THREE: Determine the three (3) calendar years that
 28 immediately precede the ensuing calendar year and in which a
 29 statewide general reassessment of real property under
 30 IC 6-1.1-4-4 does not first take effect.
- 31 STEP FOUR: Compute separately, for each of the calendar years
 32 determined in STEP THREE, the actual percentage change
 33 (rounded to the nearest one-hundredth percent (0.01%)) in the
 34 assessed value (before the adjustment, if any, under
 35 IC 6-1.1-4-4.5) of the taxable property from the preceding year.
- 36 STEP FIVE: Divide the sum of the three (3) quotients computed
 37 in STEP FOUR by three (3).
- 38 STEP SIX: Determine the greater of the following:

- 1 (A) Zero (0).
 2 (B) The STEP FIVE result.
 3 STEP SEVEN: Determine the greater of the following:
 4 (A) Zero (0).
 5 (B) The result of the STEP TWO percentage minus the STEP
 6 SIX percentage.
 7 STEP EIGHT: Determine the quotient of the STEP ONE tax rate
 8 divided by the sum of one (1) plus the STEP SEVEN percentage.
 9 (f) The department of local government finance shall compute the
 10 maximum rate allowed under subsection (e) and provide the rate to
 11 each political subdivision with authority to levy a tax under a statute
 12 listed in subsection (d).
 13 (g) This subsection applies only when calculating the maximum rate
 14 for taxes due and payable in calendar year 2013. The STEP ONE result
 15 is the greater of the following:
 16 (1) The actual maximum rate established for property taxes first
 17 due and payable in calendar year 2012.
 18 (2) The maximum rate that would have been established for
 19 property taxes first due and payable in calendar year 2012 if the
 20 maximum rate had been established under the formula under this
 21 section, as amended in the 2012 session of the general assembly.
 22 **(h) This subsection applies only when calculating the maximum**
 23 **rate allowed under subsection (e) for the Vincennes Community**
 24 **School Corporation with respect to property taxes first due and**
 25 **payable in 2014. The subsection (e) STEP ONE result for the school**
 26 **corporation's capital projects fund is nineteen and forty-two**
 27 **hundredths cents (\$0.1942).".**
 28 Page 8, line 2, strike "bases" and insert "basis".
 29 Page 8, between lines 17 and 18, begin a new paragraph and insert:
 30 "SECTION 8. IC 6-1.1-36-17, AS ADDED BY P.L.87-2009,
 31 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2013]: Sec. 17. (a) As used in this section, "nonreverting
 33 fund" refers to a nonreverting fund established under subsection (c).
 34 (b) Each county auditor that makes a determination that property
 35 was not eligible for a standard deduction under IC 6-1.1-12-37 or a
 36 homestead credit under IC 6-1.1-20.9 (repealed) in a particular year
 37 shall notify the county treasurer of the determination. The county
 38 auditor shall issue a notice of taxes, interest, and penalties due to the

1 owner and include a statement that the payment is to be made payable
2 to the county auditor. The notice must require full payment of the
3 amount owed within thirty (30) days.

4 (c) Each county auditor shall establish a nonreverting fund. Upon
5 collection of the adjustment in tax due (and any interest and penalties
6 on that amount) after the termination of a deduction or credit as
7 specified in subsection (b), the county treasurer shall deposit that
8 amount:

9 (1) in the nonreverting fund, **if the county contains a**
10 **consolidated city; or**

11 (2) **if the county does not contain a consolidated city:**

12 (A) **in the nonreverting fund, to the extent that the amount**
13 **collected does not cause the total amount deposited in the**
14 **nonreverting fund under this subsection for the year**
15 **during which the amount is collected to exceed one**
16 **hundred thousand dollars (\$100,000); or**

17 (B) **in the county general fund, to the extent that the**
18 **amount collected exceeds the amount that may be**
19 **deposited in the nonreverting fund under clause (A).**

20 Any part of the amount that is not collected by the due date shall be
21 placed on the tax duplicate for the affected property and collected in
22 the same manner as other property taxes. The adjustment in tax due
23 (and any interest and penalties on that amount) after the termination of
24 a deduction or credit as specified in subsection (b) shall be deposited
25 ~~in the nonreverting fund as specified in this subsection~~ only in the first
26 year in which that amount is collected.

27 (d) The amount to be deposited in the nonreverting fund **or the**
28 **county general fund under subsection (c)** includes adjustments in the
29 tax due as a result of the termination of deductions or credits available
30 only for property that satisfies the eligibility for a standard deduction
31 under IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9
32 (repealed), including the following:

33 (1) Supplemental deductions under IC 6-1.1-12-37.5.

34 (2) Homestead credits under IC 6-1.1-20.4, IC 6-3.5-1.1-26,
35 IC 6-3.5-6-13, IC 6-3.5-6-32, IC 6-3.5-7-13.1, or IC 6-3.5-7-26,
36 or any other law.

37 (3) Credit for excessive property taxes under IC 6-1.1-20.6-7.5 or
38 IC 6-1.1-20.6-8.5.

1 Any amount paid that exceeds the amount required to be deposited in
 2 the ~~nonreverting fund~~ under subsection (c)(1) or (c)(2) shall be
 3 distributed as property taxes.

4 (e) Money in the ~~nonreverting fund~~ deposited under subsection
 5 (c)(1) or (c)(2) shall be treated as miscellaneous revenue. Distributions
 6 shall be made from the nonreverting fund established under this section
 7 upon appropriation by the county fiscal body and shall be made only
 8 for the following purposes:

9 (1) Fees and other costs incurred by the county auditor to discover
 10 property that is eligible for a standard deduction under
 11 IC 6-1.1-12-37 or a homestead credit under IC 6-1.1-20.9
 12 (repealed).

13 (2) Other expenses of the office of the county auditor.

14 (3) The cost of preparing, sending, and processing notices
 15 described in IC 6-1.1-22-8.1(b)(9). ~~and checklists or notices~~
 16 ~~described in IC 6-1.1-22.5-12(d).~~

17 The amount of deposits in a reverting fund, the balance of a
 18 nonreverting fund, and expenditures from a reverting fund may not be
 19 considered in establishing the budget of the office of the county auditor
 20 or in setting property tax levies that will be used in any part to fund the
 21 office of the county auditor."

22 Page 8, delete lines 30 through 36, begin a new paragraph and
 23 insert:

24 **"(b) Notwithstanding IC 8-22-3-25, the maximum permissible ad**
 25 **valorem property tax levy for the authority's cumulative building**
 26 **fund may not exceed sixty-seven hundredths of one cent (\$0.0067)**
 27 **on each one hundred dollars (\$100) of assessed value of taxable**
 28 **property within the district.**

29 SECTION 13. IC 6-2.5-5-40, AS ADDED BY P.L.193-2005,
 30 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2013]: Sec. 40. (a) As used in this ~~chapter~~, **section**, "research
 32 and development activities" does not include any of the following:

33 (1) Efficiency surveys.

34 (2) Management studies.

35 (3) Consumer surveys.

36 (4) Economic surveys.

37 (5) Advertising or promotions.

38 (6) Research in connection with literary, historical, or similar

- 1 projects.
- 2 (7) Testing for purposes of quality control.
- 3 (b) As used in this section, "research and development equipment"
- 4 means tangible personal property that:
- 5 (1) consists of or is a combination of:
- 6 (A) laboratory equipment;
- 7 (B) computers;
- 8 (C) computer software;
- 9 (D) telecommunications equipment; or
- 10 (E) testing equipment;
- 11 (2) has not previously been used in Indiana for any purpose; and
- 12 (3) is acquired by the purchaser for the purpose of research and
- 13 development activities devoted directly to experimental or
- 14 laboratory research and development for:
- 15 (A) new products;
- 16 (B) new uses of existing products; or
- 17 (C) improving or testing existing products.
- 18 **(c) As used in this section, "research and development**
- 19 **property" means tangible personal property that:**
- 20 **(1) has not previously been used in Indiana for any purpose;**
- 21 **and**
- 22 **(2) is acquired by the purchaser for the purpose of research**
- 23 **and development activities devoted to experimental or**
- 24 **laboratory research and development for:**
- 25 **(A) new products;**
- 26 **(B) new uses of existing products; or**
- 27 **(C) improving or testing existing products.**
- 28 ~~(e)~~ **(d) A retail transaction:**
- 29 (1) involving research and development equipment; and
- 30 (2) occurring after June 30, 2007, **and before July 1, 2013;**
- 31 is exempt from the state gross retail tax.
- 32 **(e) A retail transaction:**
- 33 **(1) involving research and development property; and**
- 34 **(2) occurring after June 30, 2013;**
- 35 **is exempt from the state gross retail tax.**
- 36 **(f) The exemption provided by subsection (e) applies regardless**
- 37 **of whether the person that acquires the research and development**
- 38 **property is a manufacturer or seller of the new or existing**

1 **products specified in subsection (c)(2).**
 2 **(g) For purposes of this section, a retail transaction shall be**
 3 **considered as having occurred after June 30, 2013, to the extent**
 4 **that delivery of the property constituting selling at retail is made**
 5 **after that date to the purchaser or to the place of delivery**
 6 **designated by the purchaser. However, a transaction shall be**
 7 **considered as having occurred before July 1, 2013, to the extent**
 8 **that the agreement of the parties to the transaction is entered into**
 9 **before July 1, 2013, and payment for the property furnished in the**
 10 **transaction is made before July 1, 2013, notwithstanding the**
 11 **delivery of the property after June 30, 2013. This subsection**
 12 **expires January 1, 2017."**

13 Page 9, delete lines 18 through 22, begin a new paragraph and
 14 insert:

15 "SECTION 14. IC 6-2.5-6-16 IS REPEALED [EFFECTIVE JULY
 16 1, 2013]. Sec. ~~16~~. (a) As used in this section, "research and
 17 development equipment" has the meaning set forth in IC 6-2.5-5-40.

18 (b) A person is entitled to a refund equal to fifty percent (50%) of
 19 the gross retail tax paid by the person under this article in a retail
 20 transaction occurring after June 30, 2005, and before July 1, 2007, to
 21 acquire research and development equipment.

22 (c) To receive the refund provided by this section, a person must
 23 claim the refund under IC ~~6-8.1-9~~ in the manner prescribed by the
 24 department."

25 Page 12, delete lines 7 through 42.

26 Page 13, delete lines 1 through 23, begin a new paragraph and
 27 insert:

28 "SECTION 18. IC 6-8.1-9-2, AS AMENDED BY P.L.182-2009(ss),
 29 SECTION 257, IS AMENDED TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) If the department finds that
 31 a person has paid more tax for a taxable year than is legally due, the
 32 department shall apply the amount of the excess against any amount of
 33 that same tax that is assessed and is currently due. The department may
 34 then apply any remaining excess against any of the listed taxes that
 35 have been assessed against the person and that are currently due.
 36 Subject to subsection (c), if any excess remains after the department
 37 has applied the overpayment against the person's tax liabilities, the
 38 department shall either refund the amount to the person or, at the

- 1 person's request, credit the amount to the person's future tax liabilities.
- 2 (b) Subject to subsection (c), if a court determines that a person has
- 3 paid more tax for a taxable year than is legally due, the department
- 4 shall refund the excess amount to the person.
- 5 (c) As used in this subsection, "pass through entity" means a
- 6 corporation that is exempt from the adjusted gross income tax under
- 7 IC 6-3-2-2.8(2), a partnership, a limited liability company, or a limited
- 8 liability partnership and "pass through income" means a person's
- 9 distributive share of adjusted gross income for a taxable year
- 10 attributable to the person's interest in a pass through entity. This
- 11 subsection applies to a person's overpayment of adjusted gross income
- 12 tax for a taxable year if:
- 13 (1) the person has filed a timely claim for refund with respect to
- 14 the overpayment under IC 6-8.1-9-1;
- 15 (2) the overpayment:
- 16 (A) is with respect to a taxable year beginning before January
- 17 1, 2009;
- 18 (B) is attributable to amounts paid to the department by:
- 19 (i) a nonresident shareholder, partner, or member of a pass
- 20 through entity;
- 21 (ii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13
- 22 on behalf of a nonresident shareholder, partner, or member
- 23 of the pass through entity; or
- 24 (iii) a pass through entity under IC 6-3-4-12 or IC 6-3-4-13
- 25 on behalf of a nonresident shareholder, partner, or member
- 26 of another pass through entity; and
- 27 (3) the overpayment arises from a determination by the
- 28 department or a court that the person's pass through income is not
- 29 includible in the person's adjusted gross income derived from
- 30 sources within Indiana as a result of the application of
- 31 IC 6-3-2-2(a)(5) and IC 6-3-2-2.2(g).
- 32 The department shall apply the overpayment to the person's liability for
- 33 taxes that have been assessed and are currently due as provided in
- 34 subsection (a) and apply any remaining overpayment as a credit or
- 35 credits in satisfaction of the person's liability for listed taxes in taxable
- 36 years beginning after December 31, 2008. If the person, including any
- 37 successor to the person's interest in the overpayment, does not have
- 38 sufficient liability for listed taxes against which to credit all the

1 remaining overpayment in a taxable year beginning after December 31,
2 2008, and ending before January 1, 2019, the taxpayer is not entitled
3 for any taxable year ending after December 31, 2018, to have any part
4 of the remaining overpayment applied, refunded, or credited to the
5 person's liability for listed taxes. If an overpayment or part of an
6 overpayment is required to be applied as a credit under this subsection
7 to the person's liability for listed taxes for a taxable year beginning after
8 December 31, 2008, and has not been determined by the department or
9 a court to meet the conditions of subdivision (3) by the due date of the
10 person's return for a listed tax for a taxable year beginning after
11 December 31, 2008, the department shall refund to the person that part
12 of the overpayment that should have been applied as a credit for such
13 taxable year within ninety (90) days of the date that the department or
14 a court makes the determination that the overpayment meets the
15 conditions of subdivision (3). However, the department may establish
16 a program to refund small overpayment amounts that do not exceed the
17 threshold dollar value established by the department rather than
18 crediting the amounts against tax liability accruing for a taxable year
19 after December 31, 2008. A person that receives a refund or credit
20 under this subsection shall file a report with the department in the form
21 and in the schedule specified by the department that identifies under
22 penalties of perjury the home state or other jurisdiction where the
23 income subject to the refund or credit was reported as income
24 attributable to that state or jurisdiction.

25 (d) An excess tax payment that is not refunded or credited against
26 a current or future tax liability within ninety (90) days after the date the
27 refund claim is filed, the date the tax payment was due, or the date the
28 tax was paid, whichever is latest, accrues interest from the date the
29 refund claim is filed at the rate established under IC 6-8.1-10-1 until a
30 date, determined by the department, that does not precede by more than
31 thirty (30) days, the date on which the refund or credit is made. As used
32 in this subsection, "refund claim" includes an amended return that
33 indicates an overpayment of tax.

34 (e) **A person who is liable for the payment of excise taxes under**
35 **IC 7.1-4-3 or IC 7.1-4-4 is entitled to claim a credit against the**
36 **person's excise tax liability in the amount of the excise taxes paid**
37 **in duplicate by the person, or the person's assignors or**
38 **predecessors, upon both:**

- 1 **(1) the receipt of the goods subject to the excise taxes, as**
- 2 **reported by the person, or the person's assignors or**
- 3 **predecessors, on excise tax returns filed with the department;**
- 4 **and**
- 5 **(2) the withdrawal of the same goods from a storage facility**
- 6 **operated under 19 U.S.C. 1555(a).**

7 **(f) The amount of the credit under subsection (e) is equal to the**
 8 **amount of excise taxes:**

- 9 **(1) that were paid by the person as described in subsection**
- 10 **(e)(2);**
- 11 **(2) that are duplicative of excise taxes paid by the person as**
- 12 **described in subsection (e)(1); and**
- 13 **(3) for which the person has not previously claimed a credit.**

14 **The credit may be claimed by subtracting the amount of the credit**
 15 **from the amount of the person's excise taxes reported on the**
 16 **person's monthly excise tax returns filed under IC 7.1-4-6 with the**
 17 **department for taxes imposed under IC 7.1-4-3 or IC 7.1-4-4. The**
 18 **amount of the credit that may be taken monthly by the person on**
 19 **each monthly excise tax return may not exceed five percent (5%)**
 20 **of the excise tax liability reported by the person on the monthly**
 21 **excise tax return.**

22 **(g) The amount of the credit taken under subsection (e) must be**
 23 **used for capital expenditures to:**

- 24 **(1) expand employment; or**
- 25 **(2) assist in retaining employment within Indiana.**

26 **The department shall annually verify whether the capital**
 27 **expenditures made by the person comply with this subsection.**

28 **SECTION 19. IC 6-9-11-6 IS AMENDED TO READ AS**
 29 **FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 6. (a) The county**
 30 **council may levy a tax on every person engaged in the business of**
 31 **renting or furnishing, for periods of less than thirty (30) days, any room**
 32 **or rooms, lodgings, or accommodations in any commercial hotel,**
 33 **motel, inn, tourist camp, tourist cabin, university memorial union, or**
 34 **university residence hall, except state camping facilities, located in the**
 35 **county. The county council may impose the tax at a rate not to exceed**
 36 **five ten percent (~~5%~~) (10%) on the gross income derived from lodging**
 37 **income only. The tax is in addition to the state gross retail tax imposed**
 38 **on those persons by IC 6-2.5. The tax does not apply to a retail**

1 transaction in which a student rents lodging in a university memorial
2 union or residence hall while that student participates in a course of
3 study for which the student receives college credit from a state
4 university located in the county.

5 (b) The county fiscal body may adopt an ordinance to require that
6 the tax be reported on forms approved by the county treasurer and that
7 the tax shall be paid monthly to the county treasurer. If such an
8 ordinance is adopted, the tax shall be paid to the county treasurer not
9 more than twenty (20) days after the end of the month the tax is
10 collected. If such an ordinance is not adopted, the tax shall be imposed,
11 paid, and collected in exactly the same manner as the state gross retail
12 tax is imposed, paid, and collected pursuant to IC 6-2.5.

13 (c) All of the provisions of IC 6-2.5 relating to rights, duties,
14 liabilities, procedures, penalties, definitions, exemptions, and
15 administration apply to the imposition and administration of the tax
16 imposed under this section, except to the extent those provisions are in
17 conflict or inconsistent with the specific provisions of this chapter or
18 the requirements of the county treasurer. Specifically and not in
19 limitation of the foregoing sentence, the terms "person" and "gross
20 income" shall have the same meaning in this section as they have in
21 IC 6-2.5, except that "person" shall not include supported educational
22 institutions. If the tax is paid to the department of state revenue, the
23 returns to be filed for the payment of the tax under this section may be
24 either a separate return or may be combined with the return filed for the
25 payment of the state gross retail tax as the department of state revenue
26 may by rule determine.

27 (d) If the tax is paid to the department of state revenue, the amounts
28 received from the tax shall be paid quarterly by the treasurer of state to
29 the county treasurer upon warrants issued by the auditor of state.

30 (e) The tax imposed under subsection (a) does not apply to the
31 renting or furnishing of rooms, lodgings, or accommodations to a
32 person for a period of thirty (30) days or more.

33 SECTION 20. IC 8-22-1-4.5 IS AMENDED TO READ AS
34 FOLLOWS [EFFECTIVE JULY 1, 2013]: Sec. 4.5. (a) "Aviation
35 related property or facilities" means those properties or facilities that
36 are utilized by a lessee, or a lessee's assigns, who provides services or
37 accommodations:

38 (1) for scheduled or unscheduled air carriers and air taxis, and

- 1 their passengers, air cargo operations, and related ground
- 2 transportation facilities;
- 3 (2) for fixed based operations;
- 4 (3) for general aviation or military users; and
- 5 (4) as aviation **manufacturing, aviation research and**
- 6 **development, or aviation** maintenance and repair facilities.

7 (b) The term includes any property leased to the United States, or its
 8 agencies or instrumentalities, and any leased property identified as
 9 clear zones, ~~aviation~~ **aviation** easements, **or** safety and transition
 10 areas, as defined by the Federal Aviation Administration."

11 Page 21, between lines 7 and 8, begin a new paragraph and insert:
 12 "SECTION 31. [EFFECTIVE UPON PASSAGE] **(a) This**
 13 **SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any**
 14 **other law or administrative rule or provision.**

15 **(b) This SECTION applies to the March 1, 2009, March 1, 2010,**
 16 **March 1, 2011, and March 1, 2012, assessment dates.**

17 **(c) As used in this SECTION, "eligible property" means a**
 18 **vacant parcel of real property in Marion County that is owned, is**
 19 **occupied, and will be used for educational, literary, scientific,**
 20 **religious, or charitable purposes described in IC 6-1.1-10-16.**

21 **(d) As used in this SECTION, "qualified taxpayer" refers to a**
 22 **ministry that:**

- 23 **(1) is exempt from federal income taxes;**
- 24 **(2) owns an eligible property;**
- 25 **(3) acquired the eligible property after the 2012 assessment**
 26 **date; and**
- 27 **(4) redeemed the eligible property after it was sold for**
 28 **delinquent taxes in 2012.**

29 **(e) A qualified taxpayer may before September 1, 2013, file a**
 30 **property tax exemption application and supporting documents**
 31 **claiming a property tax exemption under IC 6-1.1-10-16 and this**
 32 **SECTION for the eligible property for the March 1, 2012,**
 33 **assessment date.**

34 **(f) A property tax exemption application filed under subsection**
 35 **(e) by a qualified taxpayer is considered to have been timely filed.**

36 **(g) If a qualified taxpayer demonstrates in the property tax**
 37 **exemption application filed under subsection (e) or by other means**
 38 **that the eligible property would have qualified for an exemption**

1 under IC 6-1.1-10-16 for the March 1, 2012, assessment date if the
 2 property tax exemption application had been filed under
 3 IC 6-1.1-11 in a timely manner for the March 1, 2012, assessment
 4 date:

5 (1) the property tax exemption for the eligible property shall
 6 be allowed and granted for the March 1, 2012, assessment
 7 date by the county assessor and county auditor of Marion
 8 County; and

9 (2) the qualified taxpayer is not required to pay any property
 10 taxes, penalties, or interest with respect to the eligible
 11 property for the March 1, 2012, assessment date.

12 (h) To the extent the qualified taxpayer has:

13 (1) paid any property taxes, penalties, or interest with respect
 14 to the eligible property for the March 1, 2009, March 1, 2010,
 15 and March 1, 2011, assessment dates; or

16 (2) paid to redeem the property under IC 6-1.1-24 and
 17 IC 6-1.1-25;

18 the eligible taxpayer is entitled to a refund of the amounts paid.
 19 Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any
 20 claim for a refund filed by an eligible taxpayer under this
 21 subsection before September 1, 2013, is considered timely filed.

22 (i) The exemption allowed by this SECTION shall be applied
 23 without need of any further ruling or action by the county assessor,
 24 the county auditor, or the county property tax assessment board of
 25 appeals of Marion County or by the Indiana board of tax review.

26 (j) This SECTION expires July 1, 2017.

27 SECTION 32. [EFFECTIVE UPON PASSAGE] (a) This
 28 SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any
 29 other law or administrative rule or provision.

30 (b) This SECTION applies to the March 1, 2012, and March 1,
 31 2013, assessment dates.

32 (c) As used in this SECTION, "eligible property" means real
 33 property in Grant County that is:

34 (1) a national historic landmark; and

35 (2) owned, occupied, and used for educational, literary,
 36 scientific, religious, or charitable purposes described in
 37 IC 6-1.1-10-16.

38 (d) As used in this SECTION, "qualified taxpayer" refers to a

- 1 **charitable organization that:**
- 2 **(1) is exempt from federal income taxes;**
- 3 **(2) owns an eligible property; and**
- 4 **(3) acquired the eligible property after the 2011 assessment**
- 5 **date.**
- 6 **(e) A qualified taxpayer may before September 1, 2013, file a**
- 7 **property tax exemption application and supporting documents**
- 8 **claiming a property tax exemption under IC 6-1.1-10-16 and this**
- 9 **SECTION for the eligible property for the March 1, 2012, and**
- 10 **March 1, 2013, assessment dates.**
- 11 **(f) A property tax exemption application filed under subsection**
- 12 **(e) by a qualified taxpayer is considered to have been timely filed.**
- 13 **(g) If a qualified taxpayer demonstrates in the property tax**
- 14 **exemption application filed under subsection (e) or by other means**
- 15 **that the eligible property would have qualified for an exemption**
- 16 **under IC 6-1.1-10-16 for the March 1, 2012, and March 1, 2013,**
- 17 **assessment dates if the property tax exemption application had**
- 18 **been filed under IC 6-1.1-11 in a timely manner for the March 1,**
- 19 **2012, assessment date:**
- 20 **(1) the property tax exemption for the eligible property shall**
- 21 **be allowed and granted for the March 1, 2012, and March 1,**
- 22 **2013, assessment dates by the county assessor and county**
- 23 **auditor of Grant County; and**
- 24 **(2) the qualified taxpayer is not required to pay any property**
- 25 **taxes, penalties, or interest with respect to the eligible**
- 26 **property for the March 1, 2012, and March 1, 2013,**
- 27 **assessment dates.**
- 28 **(h) The exemption allowed by this SECTION shall be applied**
- 29 **without need of any further ruling or action by the county assessor,**
- 30 **the county auditor, or the county property tax assessment board of**
- 31 **appeals of Grant County or by the Indiana board of tax review.**
- 32 **(i) This SECTION expires July 1, 2017.**
- 33 **SECTION 33. [EFFECTIVE JULY 1, 2013] (a) As used in this**
- 34 **SECTION, "taxing unit" has the meaning set forth in**
- 35 **IC 6-1.1-17-20(b).**
- 36 **(b) If:**
- 37 **(1) the fiscal body of a city or town adopted a final budget and**
- 38 **levy for a taxing unit under IC 6-1.1-17-20(e) (before its**

1 amendment by this act) after June 30, 2012, and before July
2 1, 2013;

3 (2) after June 30, 2012, and before July 1, 2013,
4 IC 6-1.1-17-20(c) and IC 6-1.1-17-20(d) (before their
5 amendment by this act) required the taxing unit to submit the
6 taxing unit's proposed budget and levy to the fiscal body of a
7 county; and

8 (3) after June 30, 2013, IC 6-1.1-17-20(c)(2)(B) (as amended
9 by this act) requires the taxing unit to submit the taxing unit's
10 proposed budget and levy to the fiscal body of the city or town
11 that appoints the majority of the individuals serving on the
12 governing board of the taxing unit;

13 the action taken by the fiscal body of the city or town under
14 IC 6-1.1-17-20(e) (before its amendment by this act) to adopt a
15 final budget and levy for the taxing unit after June 30, 2012, and
16 before July 1, 2013, is legalized and validated.

17 (c) This SECTION expires January 1, 2014.

18 SECTION 34. [EFFECTIVE UPON PASSAGE] (a) This
19 SECTION applies only to the school city of Mishawaka.

20 (b) Notwithstanding any order, decision, or finding of the
21 department of local government finance to the contrary, the budget
22 of the school city of Mishawaka for calendar year 2013 is the
23 budget advertised by the school city under IC 6-1.1-17.

24 (c) Any order, decision, or finding of the department of local
25 government finance adjusting the calendar year 2013 budget
26 advertised by the school city of Mishawaka is void.

27 (d) The school city of Mishawaka is entitled to levy and collect
28 property taxes in 2013 based on the calendar year 2013 budget
29 advertised by the school city. However, the county auditor is not
30 required to recalculate property tax statements with respect to the
31 first installment of property taxes due under IC 6-1.1-22-9 in 2013.

32 (e) The department of local government finance shall assist the
33 county auditor of St. Joseph County and the school city of
34 Mishawaka in implementing this SECTION. The department of
35 local government finance shall:

36 (1) recalculate tax rates for the property tax levies imposed by
37 the school city of Mishawaka; and

38 (2) assist the county auditor in applying the recalculated rates

1 to the second installment of property taxes due under
2 IC 6-1.1-22-9 in calendar year 2013.

3 (f) The county treasurer of St. Joseph County shall transmit to
4 the taxpayers of the school city of Mishawaka a revised property
5 tax statement under IC 6-1.1-22 reflecting the calculations made
6 under subsection (e).

7 (g) The department of local government finance may not make
8 an order, decision, or finding that adversely affects a budget or
9 levy of the city of Mishawaka because of the changes to the budget
10 and levy of the school city of Mishawaka for calendar year 2013
11 that are required by this SECTION.

12 (h) This SECTION expires June 30, 2014.

13 SECTION 35. [EFFECTIVE JULY 1, 2013] (a) This SECTION
14 applies to the Union-Lakeville fire protection territory in St.
15 Joseph County.

16 (b) The executive of the provider unit may, upon approval by
17 the fiscal body of the provider unit, submit a petition to the
18 department of local government finance for an increase in the
19 provider unit's maximum permissible ad valorem property tax levy
20 for purposes of IC 36-8-19 for property taxes first due and payable
21 in 2014.

22 (c) If a petition is submitted under subsection (b), the
23 department of local government finance shall increase the provider
24 unit's maximum permissible ad valorem property tax levy for
25 purposes of IC 36-8-19 for property taxes first due and payable in
26 2014 by the amount necessary to increase the provider unit's
27 maximum permissible ad valorem property tax levy for purposes
28 of IC 36-8-19 to seventy percent (70%) of the amount of the
29 provider unit's maximum permissible ad valorem property tax levy
30 for purposes of IC 36-8-19 that applied to taxes first due and
31 payable in 2006.

32 (d) A provider unit's maximum permissible ad valorem
33 property tax levy for purposes of IC 36-8-19 for property taxes
34 first due and payable in 2014, as adjusted under this SECTION,
35 shall be used in the determination of the provider unit's maximum
36 permissible ad valorem property tax levy for purposes of
37 IC 36-8-19 for property taxes first due and payable in 2015 and
38 thereafter.

1 **(e) This SECTION expires January 1, 2016.**
2 SECTION 36. [EFFECTIVE JULY 1, 2013] **(a) IC 8-22-1-4.5, as**
3 **amended by this act, applies to property taxes imposed for an**
4 **assessment date after December 31, 2013.**
5 **(b) This SECTION expires January 1, 2016."**
6 Renumber all SECTIONS consecutively.
 (Reference is to SB 494 as printed February 22, 2013.)

and when so amended that said bill do pass.

Representative Brown T