
HOUSE BILL No. 1173

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-45.

Synopsis: Tax exemption for certain nonprofit organizations. Provides that the real property of: (1) labor, agricultural, or horticultural organizations that qualify for federal tax-exempt status; or (2) certain business leagues, chambers of commerce, or boards of trade that qualify for federal tax-exempt status; is exempt from property taxation if the real property is used for specified purposes.

Effective: January 1, 2013 (retroactive).

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January 10, 2013, read first time and referred to Committee on Ways and Means.

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First Regular Session 118th General Assembly (2013)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2012 Regular Session of the General Assembly.

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HOUSE BILL No. 1173



A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-1.1-10-45 IS ADDED TO THE INDIANA CODE
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2013 (RETROACTIVE)]: **Sec. 45. (a) As used in this**
4 **section, "qualified nonprofit organization" means a nonprofit**
5 **organization that:**
6 (1) **is qualified as exempt from taxation under 26 U.S.C.**
7 **501(c)(5) or 26 U.S.C. 501(c)(6); and**
8 (2) **provides a benefit that inures to the general public.**
9 (b) **Except as provided in subsection (c), real property is exempt**
10 **from property taxation if the real property:**
11 (1) **is owned by a qualified nonprofit organization; and**
12 (2) **provides a benefit to the general public through its use for**
13 **(as determined under section 36.3 of this chapter):**
14 (A) **conducting organizational meetings;**
15 (B) **conducting official business of the qualified nonprofit**
16 **organization consistent with an exempt purpose of the**
17 **qualified nonprofit organization, as listed in the qualified**



1 **nonprofit organization's official charter or by-laws;**
2 **(C) training or educating the general membership of the**
3 **qualified nonprofit organization; or**
4 **(D) training or educating the general public.**
5 **(c) The exemption under this section does not apply to any part**
6 **or parts of the real property that are used for banquet facilities.**
7 SECTION 2. [EFFECTIVE JANUARY 1, 2013 (RETROACTIVE)]
8 **(a) IC 6-1.1-10-45, as added by this act, applies to assessment dates**
9 **after February 28, 2013.**
10 **(b) This SECTION expires July 1, 2016.**
11 SECTION 3. An emergency is declared for this act.

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