
HOUSE BILL No. 1567

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12-38.5.

Synopsis: Property tax deduction for farm security items. Provides a property tax deduction, not to exceed \$25,000 in assessed value per year, relating to secure storage of fertilizers and pesticides that could be used for terrorism or illegal drug manufacturing. Specifies that the deduction is available for certain chemical additives and for property that is: (1) installed or placed in service or added after March 1, 2013; and (2) used to provide security for a fertilizer or pesticide. Provides that, in addition to filing a certified application statement, a person claiming the deduction must file a certification by the state chemist that the property for which the deduction is claimed has been installed or placed in service.

Effective: Upon passage.

**Morrison, Davisson, Heaton,
Arnold L**

January 22, 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. 1567

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 6-1.1-12-38.5 IS ADDED TO THE INDIANA
- 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE UPON PASSAGE]: **Sec. 38.5. (a) As used in this**
- 4 **section, "facility" means personal property or real property**
- 5 **improvements, or both, that are used in a person's agricultural,**
- 6 **commercial, or industrial operation at a single location.**
- 7 **(b) As used in this section, "fertilizer" refers to a fertilizer that:**
- 8 **(1) is subject to the fertilizer storage rules adopted by the**
- 9 **state chemist under IC 15-16-2-44; and**
- 10 **(2) could be used for terrorism or illegal drug manufacturing.**
- 11 **(c) As used in this section, "pesticide" refers to a pesticide that:**
- 12 **(1) is subject to the pesticide storage rules adopted by the**
- 13 **pesticide review board under IC 15-16-4-50; and**
- 14 **(2) could be used for terrorism or illegal drug manufacturing.**
- 15 **(d) Subject to subsection (f), a person is entitled to an annual**
- 16 **property tax deduction in an amount equal to the assessed value of**
- 17 **any fencing or equipment that is:**



1 (1) installed or placed in service after March 1, 2013; and
 2 (2) used to provide security for a fertilizer or pesticide located
 3 at a facility by:
 4 (A) restricting access to or control of; or
 5 (B) conducting surveillance on or detecting unauthorized
 6 access to;
 7 the fertilizer or pesticide.
 8 (e) Subject to subsection (f), a person is entitled to an annual
 9 property tax deduction in an amount equal to the part of the
 10 assessed value of a fertilizer or pesticide located at a facility that is
 11 attributable to a chemical:
 12 (1) added to the fertilizer or pesticide, after March 1, 2013;
 13 and
 14 (2) designed to deter the theft of the fertilizer or pesticide.
 15 (f) The total annual amount of the deduction that a person may
 16 receive for an assessment year under this section for a particular
 17 facility may not exceed twenty-five thousand dollars (\$25,000).
 18 (g) To obtain a deduction under this section, a person must file
 19 a certified statement in duplicate, on forms prescribed by the
 20 department of local government finance, with the auditor of the
 21 county in which the property is subject to assessment. In addition
 22 to the certified statement, the person must file a certification by the
 23 state chemist that the property for which the deduction is claimed
 24 has been installed or placed in service. The statement and
 25 certification must be filed during the year preceding the year the
 26 deduction will first be applied. Upon the verification of the
 27 statement by the assessor for the township in which the property
 28 is subject to assessment, the county auditor shall allow the
 29 deduction.
 30 SECTION 2. [EFFECTIVE UPON PASSAGE] (a)
 31 IC 6-1.1-12-38.5, as added by this act, applies to assessment dates
 32 after March 1, 2013.
 33 (b) This SECTION expires January 1, 2016.
 34 SECTION 3. An emergency is declared for this act.

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