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To: Members of the Code Revision Commission
From: George T. Angelone, Deputy Director
Re: Possible deletion of obsolete provisions
in PD 3401 (codification of noncode tax provisions)
Date: December 1, 2010

On October 27, 2010 the Staff presented a memorandum to the Commission raising the issue of whether some of the provisions PD 3401 that codify noncode tax provisions should be deleted from the final draft. The Staff provided four examples of SECTIONS that might be considered obsolete. The Commission requested the Staff to analyze PD 3401 to identify all of the SECTIONS that might fall into one or more of the four categories identified in the memorandum. Attached find the results of that review:

(1) APPENDIX A: SECTIONS in PD 3401 Similar to Examples One and Two
(Standards or Procedures Applicable to One or More Particular Years)

- (A) PART ONE: 41 Miscellaneous Property Tax and Property Tax Fund SECTIONS
- (B) PART TWO: 27 SECTIONS with References to Internal Revenue Code, Income Tax Deductions and Credits, and Initial Date Local Income Tax Can Be Adopted
- (C) PART THREE: 8 SECTIONS for Controlled Projects, Property Tax Appeals, Tax Court Appeals

(2) APPENDIX B: 2 SECTIONS in Pd 3401 Similar to Example Three (Authority to Adopt Temporary Rules)

(3) APPENDIX C: SECTIONS in Pd 3401 Similar to Example Four (Initial Year of Prospective Application)

- (A) PART ONE: 140 SECTIONS Referencing "Taxable Years" or "Property Taxes First Due and Payable"
- (B) PART TWO: 78 SECTIONS Referencing Filing Dates, Assessment Dates, Distribution Dates Notice Mailing Dates, Payment Dates, Contract Formation Dates, and Other Dates
- (C) PART THREE: 37 SECTIONS Referencing Dates to Tax Appeal or Tax Sales

(4) APPENDIX D: 32 SECTIONS in Pd 3401 Not Similar to Examples One Through Four

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APPENDIX A
SECTIONS IN PD 3401 SIMILAR TO EXAMPLES ONE AND TWO

STANDARDS OR PROCEDURES APPLICABLE TO ONE OR MORE
PARTICULAR YEARS

PART ONE
MISCELLANEOUS PROPERTY TAX AND PROPERTY TAX FUND PROVISIONS

1 SECTION 17. IC 6-1.1-2-9 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 9. (a) The definitions**
3 **in IC 6-1.1-1 (as in effect May 12, 1997) apply throughout this section.**

4 **(b) The state board of tax commissioners or a local assessing official may delay any**
5 **duty imposed by statute that is related to the general reassessment that was scheduled to**
6 **begin July 1, 1997, but is canceled by subsection (c). An action taken by the state board of**
7 **tax commissioners or an assessing official to cancel or otherwise delay any of the duties**
8 **imposed for the implementation of a general reassessment of real property to commence on**
9 **July 1, 1997, is legalized and validated.**

10 **(c) The general reassessment to begin July 1, 1997, under IC 6-1.1-4-4, as effective**
11 **before May 12, 1997, is canceled. Any contract entered into under IC 6-1.1-4-20, as effective**
12 **before May 12, 1997, or another law for professional appraising services is void. A property**
13 **tax levy imposed under IC 6-1.1-4-27 (before its repeal) for the general reassessment**
14 **canceled by this subsection is valid. Any information collected or other analysis performed**
15 **by an assessing official or the state board of tax commissioners for the general reassessment**
16 **scheduled to begin on July 1, 1997, may be used, to the extent that it does not conflict with**
17 **P.L.6-1997, for the assessment of real property after February 28, 1998. Money deposited**
18 **in the general reassessment fund of the county imposing a property tax under IC 6-1.1-4-27**
19 **(before its repeal), as effective before May 12, 1997, may be used by a political subdivision**
20 **only for the purposes described in IC 6-1.1-4-28 (before its repeal) and to implement**
21 **P.L.6-1997. The state board of tax commissioners shall consider any funds accumulated**
22 **from the tax imposed under IC 6-1.1-4-27 (before its repeal) in 1994, 1995, 1996, and 1997**
23 **in setting tax rates under IC 6-1.1-4-27 (before its repeal) in 1998 and 1999.**

24 SECTION 18. IC 6-1.1-2-10 IS ADDED TO THE INDIANA CODE AS A NEW
25 SECTION READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 10. (a) Any action taken**
26 **by the department of local government finance before November 21, 2007, to do any of the**
27 **following with respect to property taxes first due and payable in 2007 in any county is**
28 **legalized and validated:**

29 **(1) Halt billing and collection.**

30 **(2) Invalidate the certification under IC 6-1.1-17-16(f) of the department's**
31 **actions concerning budgets, rates, and levies.**

32 **(3) Revise and reissue certifications referred to in subdivision (2).**

33 **(4) Require the preparation and delivery under IC 6-1.1-22-5 of an abstract**
34 **that is based on the assessed values determined in a reassessment:**

35 **(A) performed by; or**

- 1 (B) ordered by;
2 the department of local government finance under IC 6-1.1-4 or IC 6-1.1-14.
3 (5) Allow payments of installments on dates and in amounts different from
4 the dates and amounts that applied in an earlier issuance of tax statements
5 by the county.
6 (6) Allow the issuance of reconciling property tax statements to reconcile the
7 payment of different amounts referred to in subdivision (5) as compared to
8 the amounts finally determined to be due and payable.
9 (7) Waive all or part of a penalty under IC 6-1.1-37-10.

10 (b) The department of local government finance may take any action listed in
11 subsection (a) on or after November 21, 2007, with respect to property taxes first due and
12 payable in 2007 in any county.

13 (c) Any action taken before November 21, 2007, by a unit of local government or a
14 public official on behalf of a unit of local government that:

- 15 (1) is in response to; and
16 (2) is consistent with;

17 an action of the department of local government finance referred to in subsection (a) is
18 legalized and validated.

19 (d) A unit of local government or a public official on behalf of a unit of local
20 government may take any action on or after November 21, 2007, that:

- 21 (1) is in response to; and
22 (2) is consistent with;

23 an action of the department of local government finance referred to in subsection (a) or (b).

24 SECTION 19. IC 6-1.1-2-11 IS ADDED TO THE INDIANA CODE AS A NEW
25 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 11. Notwithstanding**
26 **any other provision, for property taxes first due and payable after December 31, 2008, and**
27 **for budget years after 2008, the department of local government finance shall adjust the**
28 **maximum permissible ad valorem property tax levy, the budget, the excise tax and local**
29 **option income tax distributions, and the tax rates of any political subdivision or taxing unit**
30 **as necessary to account for any changes made by P.L.146-2008, including the elimination**
31 **of any property tax levies by P.L.146-2008 or the transfer of governmental responsibilities**
32 **by P.L.146-2008.**

33 SECTION 27. IC 6-1.1-8-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
34 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) This section**
35 **applies notwithstanding other provisions of this chapter or 50 IAC 5.1.**

36 (b) As used in this section, "amended return" means a return:

- 37 (1) that was filed after July 31, 2005; and
38 (2) that the department accepts as a taxpayer's final amended return for the
39 assessment date.

40 (c) As used in this section, "assessment date" means the March 1, 2005, assessment
41 date.

42 (d) As used in this section, "department" refers to the department of local
43 government finance.

44 (e) As used in this section, "return" means the statement of value and description
45 of property required under section 19 of this chapter that is filed on the Annual Report

1 (U.D. Form 45), as prescribed by the department, and is filed with the department on or
2 before July 31, 2005.

3 (f) As used in this section, "taxpayer" means a taxpayer that meets the requirements
4 of subsection (g).

5 (g) This section applies to any taxpayer that:

6 (1) is a public utility that provides water utility services in Indiana and is
7 subject to taxation under this chapter;

8 (2) is required to file a return under section 19 of this chapter;

9 (3) filed a return with the department with respect to the assessment date;
10 and

11 (4) filed an amended return with the department with respect to the
12 assessment date.

13 (h) Before June 1, 2006, the department shall review the assessed value identified on
14 line 47 of the taxpayer's amended return as the assessed value of all the taxpayer's
15 distributable property as of the assessment date. If the department determines that this
16 assessed value:

17 (1) is correct; and

18 (2) is less than the assessed value identified in the taxpayer's return as the
19 assessed value of all the taxpayer's distributable property as of the
20 assessment date;

21 the taxpayer is entitled to a credit under this section.

22 (i) Before July 1, 2006, the department shall determine the amount of the credit to
23 which a taxpayer is entitled under this section and notify the county auditor of that amount.
24 For purposes of this subsection, the department shall assume that the taxpayer will pay the
25 full amount of the taxpayer's installment or installments of property taxes first due and
26 payable after June 30, 2006, and before January 1, 2007.

27 (j) The amount of the credit under this section:

28 (1) is the remainder of:

29 (A) the amount of property taxes the taxpayer pays with respect to its
30 distributable property for taxes first due and payable in 2006; minus

31 (B) the amount of property taxes for which the taxpayer would have
32 been liable with respect to its distributable property for taxes first due
33 and payable in 2006 if those property taxes had been based on the
34 assessed value identified on line 47 of the taxpayer's amended return
35 instead of the assessed value identified in the taxpayer's return; and

36 (2) applies proportionately to the taxpayer's installments of property taxes
37 first due and payable in 2007.

38 (k) Interest does not apply in the determination of the amount of the credit under
39 this section.

40 (l) The county auditor shall adjust the assessed value used in setting property tax
41 rates for each political subdivision in the county for property taxes first due and payable
42 in 2007 to eliminate levy reductions that would otherwise result from the application of
43 credits under this section.

44 (m) In setting property tax rates for property taxes first due and payable in 2007 for
45 each political subdivision in the county, the department shall:

1 (1) use the assessed value as adjusted by the county auditor under subsection
2 (1); or

3 (2) further adjust the assessed value for the following purposes:

4 (A) To ensure the elimination of levy reductions that would otherwise
5 result from the application of credits under this section.

6 (B) To account for a failure of the taxpayer to pay property taxes in
7 the amount assumed under subsection (i).

8 SECTION 34. IC 6-1.1-12-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
9 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** This section
10 applies to each county in which there is located tangible property that was assessed for the
11 1994 assessment year and used to claim a deduction for the first time in 1994 under section
12 28.5 of this chapter as tangible property comprising a resource recovery system.

13 (b) Before October 1, 1995, each county treasurer shall send a tax statement to those
14 taxpayers claiming a deduction under section 28.5 of this chapter for the 1994 assessment
15 year that charges those taxpayers the amount of property taxes that are owed on tangible
16 property comprising the resource recovery system, to the extent the deduction is for
17 tangible property that was assessed in 1994 and deducted for the first time in 1994.
18 However, the owner of such a resource recovery system may claim a deduction for the 1994
19 assessment year under IC 6-1.1-12.1 for new manufacturing equipment, if the designating
20 body that would have granted the deduction adopts a resolution approving the new
21 manufacturing equipment deduction before July 1, 1995. IC 6-1.1-12.1, as amended by
22 P.L.25-1995, applies to the granting of the deduction except for the requirements that the
23 designation of the economic revitalization area and filing of a statement of benefits occur
24 before the installation of the new manufacturing equipment. The amount of the additional
25 taxes due under this subsection shall be used to reduce the gross property tax levy of each
26 taxing unit located in a taxing district in which additional taxes are paid under this
27 subsection.

28 (c) Before October 1, 1995, each county auditor shall certify to the state board of tax
29 commissioners the amount of the additional property taxes that taxpayers in the county had
30 to pay as described in subsection (b) and any other information required by the state board
31 of tax commissioners to carry out this subsection. Using the amount of the additional taxes
32 paid under subsection (b), the state board of tax commissioners shall allocate the amount
33 among the taxing units according to the gross tax levy of each affected taxing unit. The state
34 board of tax commissioners shall compute a reduction in each affected taxing unit's gross
35 tax levy for property taxes first due and payable in 1996 equal to the additional taxes
36 allocated to that taxing unit. The reduction shall be made in the same manner as a budget
37 reduction would be computed under IC 6-1.1-18.5-17.

38 SECTION 35. IC 6-1.1-12-0.4 IS ADDED TO THE INDIANA CODE AS A NEW
39 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a)** As used in this
40 section, "benefit" means:

41 (1) a credit under IC 6-1.1-20.9 (before its repeal); or

42 (2) a deduction under section 1, 9 (as amended by P.L.1-2004), 11, 13, 14, 16,
43 or 17.4 of this chapter.

44 (b) This section applies to an individual who, with respect to a real property parcel:

45 (1) did not receive a benefit for property taxes first due and payable in 2003;

1 (2) met the eligibility criteria for the benefit under a section referred to in
2 subsection (a) for property taxes first due and payable in 2004; and
3 (3) did not file a timely application as required by law for the benefit for
4 property taxes first due and payable in 2004.

5 (c) Except as provided in subsection (d), an individual may:

6 (1) claim a benefit referred to in subsection (a)(1) by meeting the filing
7 requirements of IC 6-1.1-20.9 (before its repeal); and

8 (2) claim a benefit referred to in subsection (a)(2) by meeting the filing
9 requirements of this chapter.

10 (d) The filing requirements for a benefit under this section must be met before
11 December 15, 2003.

12 (e) The department of local government finance shall:

13 (1) prescribe forms; or

14 (2) issue instructions for the use of existing forms;

15 for filing a claim under subsection (c).

16 (f) The county auditor shall determine the individual's eligibility for a benefit under
17 this section. If the county auditor determines that an individual is eligible for a benefit
18 under this section for a parcel, the county auditor shall:

19 (1) apply the benefit with respect to taxes first due and payable in 2004 for
20 the parcel; and

21 (2) before January 1, 2004:

22 (A) send to the department of local government finance a revised
23 certification under IC 6-1.1-17-1(a) for the county that reflects:

24 (i) the benefits applied under this section; and

25 (ii) deductions under section 37 of this chapter applied as
26 described in subsection (j); and

27 (B) certify to the department of local government finance the amount
28 of homestead credits allowed in the county under this section for
29 property taxes first due and payable in 2004.

30 (g) The department of local government finance shall use the revised certifications
31 received under subsection (f)(2)(A) in the department's determination of tax rates under
32 IC 6-1.1-17-16 for taxes first due and payable in 2004. Notwithstanding IC 6-1.1-17-16(d),
33 the department of local government finance may increase a political subdivision's tax rate
34 to an amount that exceeds the amount originally fixed by the political subdivision based on
35 the revised certification received under subsection (f)(2)(A).

36 (h) Before March 15, 2004, the auditor of state shall certify the amount of homestead
37 credits referred to in subsection (f)(2)(B) to the department of state revenue. For property
38 taxes first due and payable in 2004, the department of state revenue shall allocate under
39 IC 6-1.1-21-4 (before its repeal) from the property tax replacement fund an additional
40 amount equal to the total amount of homestead credits allowed under this section for
41 property taxes first due and payable in 2004. The department of state revenue shall
42 distribute the amount allocated under this subsection in the same manner that other
43 property tax replacement fund distributions are made in 2004.

44 (i) A statement filed under this section to obtain a benefit for property taxes first due
45 and payable in 2004 applies for that year and any succeeding year for which the benefit is

1 allowed.

2 (j) Each year a person who is entitled under this section to receive the homestead
3 credit under IC 6-1.1-20.9 (before its repeal) for property taxes first due and payable in
4 2004 is entitled for that year to the deduction under section 37 of this chapter from the
5 assessed value of the real property that qualifies for the homestead credit.

6 SECTION 36. IC 6-1.1-12-0.6 IS ADDED TO THE INDIANA CODE AS A NEW
7 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.6. (a) As used in this
8 section, "benefit" means:

9 (1) a credit under IC 6-1.1-20.9 (before its repeal); or

10 (2) a deduction under section 1, 9 (as amended by P.L.23-2004), 11, 13, 14, 16,
11 or 17.4 of this chapter.

12 (b) This section applies to an individual who, with respect to a real property parcel:

13 (1) did not receive a benefit for property taxes first due and payable in 2003;

14 (2) met the eligibility criteria for the benefit under a section referred to in
15 subsection (a) for property taxes first due and payable in 2004; and

16 (3) did not file a timely application as required by law for the benefit for
17 property taxes first due and payable in 2004.

18 (c) Except as provided in subsection (d), an individual may:

19 (1) claim a benefit referred to in subsection (a)(1) by meeting the filing
20 requirements of IC 6-1.1-20.9 (before its repeal); and

21 (2) claim a benefit referred to in subsection (a)(2) by meeting the filing
22 requirements of this chapter.

23 (d) The filing requirements for a benefit under this section must be met on or before
24 December 15, 2003.

25 (e) The department of local government finance shall:

26 (1) prescribe forms; or

27 (2) issue instructions for the use of existing forms;

28 for filing a claim under subsection (c).

29 (f) The county auditor shall determine the individual's eligibility for a benefit under
30 this section. If the county auditor determines that an individual is eligible for a benefit
31 under this section for a parcel, the county auditor shall:

32 (1) apply the benefit with respect to taxes first due and payable in 2004 for
33 the parcel; and

34 (2) before January 1, 2004:

35 (A) send to the department of local government finance a revised
36 certification under IC 6-1.1-17-1(a) for the county that reflects:

37 (i) the benefits applied under this section; and

38 (ii) deductions under section 37 of this chapter applied as
39 described in subsection (j); and

40 (B) certify to the department of local government finance the amount
41 of homestead credits allowed in the county under this section for
42 property taxes first due and payable in 2004.

43 (g) The department of local government finance shall use the revised certifications
44 received under subsection (f)(2)(A) in the department's determination of tax rates under
45 IC 6-1.1-17-16 for taxes first due and payable in 2004. Notwithstanding IC 6-1.1-17-16(d),

1 the department of local government finance may increase a political subdivision's tax rate
2 to an amount that exceeds the amount originally fixed by the political subdivision based on
3 the revised certification received under subsection (f)(2)(A).

4 (h) Before March 15, 2004, the auditor of state shall certify the amount of homestead
5 credits referred to in subsection (f)(2)(B) to the department of state revenue. For property
6 taxes first due and payable in 2004, the department of state revenue shall allocate under
7 IC 6-1.1-21-4 (before its repeal) from the property tax replacement fund an additional
8 amount equal to the total amount of homestead credits allowed under this section for
9 property taxes first due and payable in 2004. The department of state revenue shall
10 distribute the amount allocated under this subsection in the same manner that other
11 property tax replacement fund distributions are made in 2004.

12 (i) A statement filed under this section to obtain a benefit for property taxes first due
13 and payable in 2004 applies for that year and any succeeding year for which the benefit is
14 allowed.

15 (j) Each year a person who is entitled under this section to receive the homestead
16 credit under IC 6-1.1-20.9 (before its repeal) for property taxes first due and payable in
17 2004 is entitled for that year to the deduction under section 37 of this chapter from the
18 assessed value of the real property that qualifies for the homestead credit.

19 SECTION 39. IC 6-1.1-12.1-0.4 IS ADDED TO THE INDIANA CODE AS A NEW
20 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.4. (a) With respect
21 to an application filed to claim a deduction under section 5.4 of this chapter for new
22 manufacturing equipment or new research and development equipment for an assessment
23 date in 2003, if the department of local government finance has not issued notification
24 before June 1, 2005, of its determination to approve, deny, or alter the amount of the
25 deduction claimed, the amount of the deduction allowed under section 5.4 of this chapter
26 is the amount of the deduction allowed in calculating the tax statement issued to the
27 taxpayer under IC 6-1.1-22-8 (before its repeal).

28 (b) Subject to subsection (e), if subsection (a) applies:

29 (1) the property owner; or

30 (2) the county auditor with whom the application was filed;

31 may appeal the amount of the deduction allowed in calculating the tax statement under
32 IC 6-1.5-5.

33 (c) With respect to an application filed to claim a deduction under section 5.4 of this
34 chapter for:

35 (1) new manufacturing equipment or new research and development
36 equipment for an assessment date in 2004; or

37 (2) new manufacturing equipment, new research and development
38 equipment, new logistical distribution equipment, or new information
39 technology equipment for an assessment date in 2005;

40 the amount of the deduction allowed under section 5.4 of this chapter is the amount of the
41 deduction allowed in calculating the tax statement issued to the taxpayer under
42 IC 6-1.1-22-8 (before its repeal).

43 (d) Subject to subsection (e), if subsection (c) applies, the property owner may appeal
44 the amount of the deduction allowed in calculating the tax statement by filing an appeal
45 under IC 6-1.1-15-1, except that the request for a preliminary conference must be filed with

1 the county auditor.

2 (e) An appeal initiated under subsection (b) or (d):

3 (1) for an assessment date in 2003 or 2004 must be initiated not later than the
4 later of:

5 (A) July 14, 2005; or

6 (B) forty-five (45) days after the issuance of the tax statement; and

7 (2) for an assessment date in 2005 must be initiated not later than forty-five
8 (45) days after the issuance of the tax statement.

9 (f) The county auditor shall:

10 (1) mail a notice to each property owner who has filed a deduction
11 application subject to this section advising the property owner of the
12 provisions of this section for approval and appeal of deductions; and

13 (2) mail the notice under subdivision (1):

14 (A) before June 1, 2005, to a property owner who has filed a
15 deduction application for an assessment date in 2003 or 2004; and

16 (B) on or before the date that the tax statement is issued under
17 IC 6-1.1-22-8 (before its repeal) to a property owner who has filed a
18 deduction application for an assessment date in 2005.

19 SECTION 40. IC 6-1.1-12.1-0.5 IS ADDED TO THE INDIANA CODE AS A NEW
20 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.5. (a)** As used in this
21 section, "department" refers to the department of local government finance.

22 (b) As used in this section, "taxpayer" means a person:

23 (1) who operates a grey iron foundry located in Grant County;

24 (2) who applied in 2001 for property tax deductions under this chapter for
25 new manufacturing equipment located in an economic revitalization area;
26 and

27 (3) whose applications described in subdivision (2) were denied.

28 (c) References to the Indiana Code in this section refer to the Indiana Code in effect
29 on March 1, 2001, unless otherwise stated.

30 (d) Notwithstanding any other law, a taxpayer who complies with the requirements
31 of this section is entitled to the property tax deduction for new manufacturing equipment
32 in the amounts and for the number of years provided under section 4.5 of this chapter, as
33 determined by the department under subsection (g).

34 (e) The taxpayer shall provide the department with copies of the taxpayer's:

35 (1) statement of benefits; and

36 (2) applications for deductions from assessed value;

37 for new manufacturing equipment placed in service in an economic revitalization area that
38 the taxpayer filed in 2001.

39 (f) If there are any deficiencies in the taxpayer's filings described in subsection (e),
40 the department shall assist the taxpayer in completing the information necessary to
41 determine:

42 (1) the assessed value of the new manufacturing equipment; and

43 (2) the number of years over which the taxpayer is entitled to the deduction
44 under this section.

45 (g) The department shall determine:

1 (1) the amount of the assessed value of the new manufacturing equipment;
2 (2) the number of years over which the taxpayer is entitled to the deduction
3 under this section; and
4 (3) the percentages used to compute the taxpayer's deductions;
5 in accordance with section 4.5(d) and 4.5(e) of this chapter as if the taxpayer's applications
6 for deductions had been approved in 2001.

7 (h) Notwithstanding IC 6-1.1-26 (as in effect on January 1, 2006), when the
8 department has completed the department's determinations under subsection (g), the
9 department shall issue an order to the county auditor of the county in which the economic
10 revitalization area is located:

- 11 (1) describing the department's determinations under subsection (g); and
12 (2) requiring the county auditor to accept the taxpayer's refund claims as if
13 the taxpayer's deduction applications had been approved in 2001.

14 The department shall provide the taxpayer with a copy of the order issued under this
15 subsection.

16 (i) Notwithstanding IC 6-1.1-26 (as in effect January 1, 2006), the taxpayer may file
17 refund claims for property taxes paid in previous years that are affected by the
18 department's order issued under subsection (h). The taxpayer must attach a copy of the
19 order issued under subsection (h) to the taxpayer's refund claim.

20 (j) Notwithstanding IC 6-1.1-26 (as in effect January 1, 2006), the county auditor
21 shall pay the refund claims of the taxpayer filed under subsection (i) if the refund claims
22 are fully consistent with the department's order issued under subsection (h).

23 SECTION 50. IC 6-1.1-15-0.7 IS ADDED TO THE INDIANA CODE AS A NEW
24 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.7. (a) The
25 department of local government finance may not prescribe a form for taxpayers to request
26 a preliminary conference under section 1 of this chapter, as amended by P.L.1-2004. Any
27 written document containing the information specified in section 1(b) of this chapter, as
28 amended by P.L.1-2004, is sufficient to initiate a preliminary conference under P.L.1-2004.

29 (b) The department of local government finance may modify the form known as the
30 "Form 130" to enable township assessors and taxpayers to report the results of preliminary
31 conferences held under section 1 of this chapter, as amended by P.L.1-2004, to the
32 appropriate county property tax assessment board of appeals.

33 (c) The department of local government finance may not prescribe a form for
34 taxpayers to request a hearing before the county property tax assessment board of appeals
35 under section 1(j) of this chapter, as added by P.L.1-2004. Any written document requesting
36 the hearing is sufficient.

37 (d) The following provisions apply to a taxpayer who, before December 12, 2003,
38 filed a petition for review of an assessment determination by a township assessor in the
39 manner provided by section 1 of this chapter, as in effect before December 12, 2003:

- 40 (1) The taxpayer is not required to file a request for a preliminary conference
41 with the township assessor.
42 (2) The provisions of section 1 of this chapter, as in effect before December
43 12, 2003, with respect to a preliminary conference with the township assessor
44 and a hearing before the county property tax assessment board of appeals
45 apply to the taxpayer's petition.

1 SECTION 52. IC 6-1.1-15-0.9 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.9. (a) The**
3 **department of local government finance may not prescribe a form for taxpayers to request**
4 **a preliminary conference under section 1 of this chapter, as amended by P.L.23-2004. Any**
5 **written document containing the information specified in section 1(b) of this chapter, as**
6 **amended by P.L.23-2004, is sufficient to initiate a preliminary conference under**
7 **P.L.23-2004.**

8 (b) The department of local government finance may modify the form known as the
9 "Form 130" to enable township assessors and taxpayers to report the results of preliminary
10 conferences held under section 1 of this chapter, as amended by P.L.23-2004, to the
11 appropriate county property tax assessment board of appeals.

12 (c) The department of local government finance may not prescribe a form for
13 taxpayers to request a hearing before the county property tax assessment board of appeals
14 under section 1(j) of this chapter, as added by P.L.23-2004. Any written document
15 requesting the hearing is sufficient.

16 (d) The following provisions apply to a taxpayer who, before March 16, 2004, filed
17 a petition for review of an assessment determination by a township assessor in the manner
18 provided by section 1 of this chapter, as in effect before March 16, 2004:

19 (1) The taxpayer is not required to file a request for a preliminary conference
20 with the township assessor.

21 (2) The provisions of section 1 of this chapter, as in effect before March 16,
22 2004, with respect to a preliminary conference with the township assessor
23 and a hearing before the county property tax assessment board of appeals
24 apply to the taxpayer's petition.

25 SECTION 63. IC 6-1.1-23-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
26 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
27 **amendments to this chapter apply as follows:**

28 (1) The amendments made to section 1.5 of this chapter by P.L.56-1996 apply
29 only to collection contracts entered into after March 14, 1996.

30 (2) The amendments made to section 12 of this chapter by P.L.56-1996 apply
31 to all judgments under this chapter that have not been collected or set aside
32 on or after March 14, 1996.

33 (3) The amendments made to section 1 of this chapter by P.L.214-2005 apply
34 only to property taxes first due and payable after December 31, 2005.

35 SECTION 64. IC 6-1.1-24-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
36 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
37 **amendments to this chapter apply as follows:**

38 (1) The amendments made to sections 1, 2, 3, 4.5, 4.6, 4.7, 5, 6, and 7 of this
39 chapter by P.L.50-1990 apply to property tax sales held after January 1,
40 1991.

41 (2) The addition of section 1.2 of this chapter by P.L.50-1990 applies to
42 property tax sales held after January 1, 1991.

43 (3) The amendments made to sections 2 and 9 of this chapter by P.L.56-1996
44 apply only to delinquency notices, tax sales, property transfers recorded, and
45 remittances by county treasurers for collected gross income tax for months

1 beginning after June 30, 1996.

2 (4) The amendments made to section 6.5 of this chapter (before its repeal) by
3 P.L.56-1996 apply only to payments made, claims submitted, and notice
4 periods beginning after March 14, 1996.

5 SECTION 65. IC 6-1-1-24-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
6 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) If:**

7 (1) a tract or an item of real property is offered for sale under sections 1
8 through 5 of this chapter (all as effective December 31, 2006) before January
9 1, 2007; and

10 (2) an amount is not received that is at least equal to the minimum sale price
11 required under section 5(e) of this chapter (as effective December 31, 2006);
12 the tract or item of real property may be offered for sale a second time consistent with
13 sections 1 through 5 of this chapter (all as effective December 31, 2006) or subsection (b).

14 (b) Notwithstanding any other law, if:

15 (1) a tract or an item of real property is offered for sale under sections 1
16 through 5 of this chapter (all as effective December 31, 2006);

17 (2) an amount is not received that is at least equal to the minimum sale price
18 required under section 5(e) of this chapter (as effective December 31, 2006);
19 and

20 (3) the county treasurer and the county auditor jointly agree to an expedited
21 tax sale under this subsection;

22 the tract or item of real property may be offered for sale a second time on a date that is on
23 or after January 1 and before August 1 of the year immediately following the year in which
24 the property was initially offered for sale and at least ninety (90) days after the date of the
25 initial sale.

26 (c) All notice and judgment requirements set forth in this chapter and IC 6-1.1-25,
27 both as amended by P.L.89-2007, are applicable to the second expedited tax sale under
28 subsection (b).

29 (d) A person subject to section 5.3 of this chapter may purchase property offered for
30 sale under this section.

31 (e) The period for redemption of real property sold under this chapter is one
32 hundred twenty (120) days after the date of sale under subsection (b).

33 (f) In implementing this section, if a provision in this article that affects an action
34 under this section that is in effect after December 31, 2006, as amended by P.L.169-2006,
35 conflicts with a provision of this article that was in effect on December 31, 2006, this section
36 shall be implemented as if this article (as effective December 31, 2006) were in effect.

37 (g) An action conducted after December 31, 2006, and before July 1, 2007, that
38 would have been valid under this section if conducted after June 30, 2007, shall be treated
39 as if it had been conducted after June 30, 2007.

40 SECTION 66. IC 6-1.1-24-0.4 IS ADDED TO THE INDIANA CODE AS A NEW
41 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) This section**
42 **applies to a county having a consolidated city.**

43 (b) Whenever real property on the list prepared under section 1.5 of this chapter (as
44 effective December 31, 2006) before January 1, 2007:

45 (1) is offered for sale under this chapter; and

1 (2) does not receive a bid for at least the amount required under section 5 of
2 this chapter (as effective December 31, 2006);

3 the county auditor shall notify the metropolitan development commission that the real
4 property has been offered for sale under this chapter, as amended by P.L.89-2007, and that
5 an adequate bid has not been received.

6 (c) The metropolitan development commission shall, within a reasonable time after
7 receiving notice under subsection (b), identify any property described under subsection (b)
8 that the metropolitan development commission desires to acquire for urban homesteading
9 under IC 36-7-17 or redevelopment purposes under IC 36-7-15.1. The metropolitan
10 development commission shall then provide the county auditor with a list of the properties
11 identified under this subsection.

12 (d) The county auditor shall execute and deliver a deed for any property identified
13 under subsection (c) to the metropolitan development commission, subject to IC 6-1.1-25,
14 as amended by P.L.89-2007. Properties identified under subsection (c) but not acquired by
15 the metropolitan development commission shall be restored to the delinquent list prepared
16 under section 1 of this chapter (as effective December 31, 2006).

17 (e) The county acquires a lien under section 6 of this chapter (as effective December
18 31, 2006) for any property that is:

19 (1) not identified under subsection (c); and

20 (2) offered for sale under this chapter, as amended by P.L.89-2007, for two
21 (2) consecutive sales.

22 (f) The metropolitan development commission may not pay for any property
23 acquired under subsection (d). However, a taxing unit having an interest in the taxes on the
24 real property shall be credited with the full amount of the delinquent tax due to that unit.

25 (g) The agency designated or established in IC 36-7-17-2 may acquire real property
26 in the name of the unit, for use as provided in this chapter and this section. Under this
27 section, the agency may acquire the deed for real property that was offered for sale but for
28 which an adequate bid under section 5(e) of this chapter (as effective December 31, 2006)
29 was not received by identifying the properties that the agency desires to acquire for urban
30 homesteading or redevelopment purposes.

31 (h) For purposes of a sale under this chapter conducted to implement IC 36-7-17-12,
32 the proceeds of the sale shall be applied to the cost of the sale, including advertising and
33 appraisal. If any proceeds remain after payment of the costs of the sale, the proceeds shall
34 be applied to the payment of taxes removed from the tax duplicate under section 6.7(e) of
35 this chapter.

36 (i) In implementing this section, if a provision in this article that affects an action
37 under this section that is in effect after December 31, 2006, as amended by P.L.169-2006,
38 conflicts with a provision of this article that was in effect on December 31, 2006, this section
39 shall be implemented as if this article (as effective December 31, 2006) were in effect.

40 (j) An action conducted after December 31, 2006, and before July 1, 2007, that would
41 have been valid under this section if conducted after June 30, 2007, shall be treated as if it
42 had been conducted after June 30, 2007.

43 SECTION 67. IC 6-1.1-25-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
44 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
45 **amendments to this chapter apply as follows:**

1 (1) The amendments made to sections 2 and 10 of this chapter by P.L.50-1990
2 apply to property tax sales held after January 1, 1991.

3 (2) The amendments made to section 2 of this chapter by P.L.56-1996 apply
4 only to delinquency notices, tax sales, property transfers recorded, and
5 remittances by county treasurers for collected gross income tax for months
6 beginning after June 30, 1996.

7 (3) The amendments made to section 4.5 of this chapter by P.L.56-1996 apply
8 only to payments made, claims submitted, and notice periods beginning after
9 March 14, 1996.

10 (4) The amendments made to section 4.6 of this chapter by P.L.89-2007 apply
11 only to:

12 (A) tax sales held after June 30, 2007; and

13 (B) failures of tax sale petitioners to fulfill tax sale requirements
14 under that section after June 30, 2007.

15 SECTION 72. IC 6-1.1-31-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
16 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
17 **amendments to this chapter apply as follows:**

18 (1) The amendments made to section 7 of this chapter by P.L.214-2005 apply
19 only to property taxes first due and payable after December 31, 2006.

20 (2) After March 19, 2008, the amendments made to section 1 of this chapter
21 by P.L.146-2008 apply to all rules and standards of the department of local
22 government finance, including rules or standards adopted before March 19,
23 2008.

24 SECTION 73. IC 6-1.1-33.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
25 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
26 **sections 8 and 9 of this chapter by P.L.146-2008 applies to all systems described in section**
27 **8 of this chapter, as added by P.L.146-2008, that are tested or operated after March 19,**
28 **2008, including systems for which development began before March 19, 2008.**

29 SECTION 76. IC 6-1.1-39-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
30 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
31 **made to section 2 of this chapter by P.L.25-1995 apply to property taxes first due and**
32 **payable after December 31, 1996.**

33 SECTION 81. IC 6-1.1-41-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
34 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) A cumulative**
35 **fund that was established before July 1, 1995, and is listed in section 1 of this chapter, as**
36 **added by P.L.17-1995, expires only if the governing body establishing the fund terminates**
37 **the fund in an ordinance or a resolution that is adopted after July 1, 1995, even if:**

38 (1) a statute in effect before July 1, 1995; or

39 (2) the resolution or ordinance creating the fund;

40 established an expiration date for the fund.

41 (b) A property tax levy that was imposed for a fund described in subsection (a) may
42 be imposed after July 1, 1995, in compliance with this chapter, as added by P.L.17-1995,
43 even if different procedures applied to the property tax levy before July 1, 1995.

44 SECTION 85. IC 6-1.1-46 IS ADDED TO THE INDIANA CODE AS A NEW
45 CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

1 Chapter 46. 2005 - 2008 Homestead Credit

2 Sec. 1. The definitions in this chapter apply throughout this chapter.

3 Sec. 2. "2002 liability" means the amount of property taxes imposed on a homestead
4 first due and payable in 2002.

5 Sec. 3. "2003 increase" means the amount by which the 2003 liability exceeds the
6 2002 liability.

7 Sec. 4. "2003 liability" means the amount of property taxes imposed on a homestead
8 first due and payable in 2003.

9 Sec. 5. "Fiscal body" has the meaning set forth in IC 36-1-2-6.

10 Sec. 6. "Homestead" has the meaning set forth in IC 6-1.1-20.9-1 (before its repeal).

11 Sec. 7. "Liability" means liability for the taxes imposed on a homestead under this
12 article determined after application of all credits and deductions under this article but does
13 not include any interest or penalty imposed under this article.

14 Sec. 8. "Qualifying homestead" means a homestead with respect to which the 2003
15 increase:

- 16 (1) exceeds the 2002 liability; and
17 (2) is at least five hundred dollars (\$500).

18 Sec. 9. If the county fiscal body adopts an ordinance before July 1, 2005, to authorize the
19 application of the credit under this chapter, a person is entitled to a credit against the
20 person's liability with respect to the person's qualifying homestead located in the county for
21 property taxes first due and payable in each of the years listed in subdivision (2) in the
22 amount of the product of:

- 23 (1) the 2003 increase; multiplied by
24 (2) the percentage from the following table corresponding to the year in which property
25 taxes are first due and payable:

26 YEAR	PERCENTAGE
27 2005	80%
28 2006	60%
29 2007	40%
30 2008	20%

31 Sec. 10. A person is not required to file an application for the credit under this chapter.
32 The county auditor shall:

- 33 (1) identify homesteads in the county eligible for the credit under this chapter; and
34 (2) apply the credit under this chapter to the liability.

35 Sec. 11. The county auditor and county treasurer may apply the credit under this chapter
36 for property taxes first due and payable in 2005 by adjustment of the statement for the
37 property tax installment due November 10, 2005.

38 Sec. 12. A political subdivision may use any source of revenue available to the political
39 subdivision to offset a revenue loss that would otherwise result from the application of
40 credits under this chapter.

41 Sec. 13. A political subdivision may not appeal for an excessive levy in a year succeeding
42 a year in which a credit under this chapter applies to make up for a revenue loss that results
43 from the application of the credit.

44 Sec. 14. A county fiscal body may not provide a credit under this chapter in the same
45 year that the county fiscal body also provides a property tax credit for homesteads under

1 IC 6-1.1-20.4 or IC 6-1.1-20.6.

2 **Sec. 15. A county auditor or county treasurer may not apply the credit under this chapter**
3 **in the same year that a credit for homesteads is applied under IC 6-1.1-20.4 or IC 6-1.1-20.6.**

4 SECTION 86. IC 6-1.1-47 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
5 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

6 **Chapter 47. Additional Homestead Credit**

7 **Sec. 1. The definitions in IC 6-1.1-1, IC 6-1.1-20.9 (before its repeal), and IC 6-1.1-21**
8 **(before its repeal) apply throughout this chapter.**

9 **Sec. 2. An owner entitled to a homestead credit under IC 6-1.1-20.9 (before its repeal) for**
10 **property taxes assessed for the March 1, 2007, and January 15, 2008, assessment dates is**
11 **entitled to an additional homestead credit under this chapter against the property tax**
12 **liability (as described in IC 6-1.1-21-5, before its repeal) imposed against the taxpayer's**
13 **homestead for the March 1, 2007, and January 15, 2008, assessment dates.**

14 **Sec. 3. Subject to section 10 of this chapter, the amount of the credit to which an owner**
15 **is entitled under this chapter equals the product of:**

- 16 (1) the percentage prescribed in section 4(3) of this chapter; multiplied by
17 (2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5,
18 before its repeal) that is:
19 (A) attributable to the homestead during the particular calendar year; and
20 (B) determined after the application of all deductions from assessed valuation that
21 the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property
22 tax replacement credit under IC 6-1.1-21 (before its repeal).

23 **Sec. 4. The county auditor of each county shall determine:**

- 24 (1) the amount of the county's additional homestead credit allotment determined under
25 section 5 of this chapter;
26 (2) the amount of uniformly applied homestead credits for the year in the county that
27 equals the amount determined under subdivision (1); and
28 (3) the increased percentage of homestead credit that equates to the amount of
29 homestead credits determined under subdivision (2).

30 **Sec. 5. There is granted under this chapter a total of six hundred twenty million dollars**
31 **(\$620,000,000) of additional homestead credits. Subject to section 10 of this chapter, the**
32 **additional homestead credits shall be distributed to each county as prescribed in section 6**
33 **of this chapter. Before distribution, the department of local government finance shall certify**
34 **each county's additional homestead credit allotment to the department of state revenue and**
35 **to each county auditor.**

36 **Sec. 6. Each county's certified additional homestead credit allotment, which shall be**
37 **calculated by the budget agency, shall be determined under the following STEPS:**

38 **STEP ONE: For each county, determine the total of state homestead credits granted**
39 **in the county for the most recent calendar year.**

40 **STEP TWO: Determine the sum of the amounts determined under STEP ONE.**

41 **STEP THREE: Divide the amount determined in STEP ONE by the amount**
42 **determined in STEP TWO.**

43 **STEP FOUR: Multiply the result of STEP THREE by six hundred twenty million**
44 **dollars (\$620,000,000).**

45 **Sec. 7. Each county's additional homestead credit allotment authorized in this chapter**

1 shall be distributed to that county not more than two (2) weeks after the county mails a
2 property tax bill for which the additional homestead credit under this chapter is granted.

3 **Sec. 8.** In addition to any other appropriation made to the property tax replacement fund
4 board under P.L.234-2007, there is appropriated to the property tax replacement fund
5 board six hundred twenty million dollars (\$620,000,000) from the state general fund to
6 make distributions for the additional homestead credits provided by this chapter for
7 property taxes assessed for the March 1, 2007, and January 15, 2008, assessment dates. The
8 appropriation in this section is not subject to the limit in P.L.234-2007 on distributions from
9 the property tax replacement fund. Money distributed under this section shall be treated
10 as property taxes for all purposes.

11 **Sec. 9.** The department of local government finance, the department of state revenue, the
12 budget agency, and the property tax replacement fund board shall take the actions
13 necessary to carry out this chapter. The department of local government finance and the
14 budget agency shall make the certifications required under this chapter based on the best
15 information available at the time the certification is made.

16 **Sec. 10.** This section applies to a county that before January 1, 2008, adopted an
17 additional county adjusted gross income tax rate under IC 6-3.5-1.1-24 or IC 6-3.5-1.1-26
18 or an additional county option income tax rate under IC 6-3.5-6-30 or IC 6-3.5-6-32. The
19 county auditor, with the approval of the county fiscal body may petition the department of
20 local government finance in writing to permit a portion of the additional homestead credit
21 allotment authorized for distribution under this chapter to be used to increase the state
22 funded homestead credit granted by P.L.146-2008 for property taxes imposed for the
23 March 1, 2008, and January 15, 2009, assessment dates or to increase both the state funded
24 homestead credit granted by P.L.146-2008 for property taxes imposed for the March 1,
25 2008, and January 15, 2009, assessment dates, and the state funded homestead credit
26 granted by P.L.146-2008 for property taxes imposed for the March 1, 2009, and January
27 15, 2010, assessment dates. The petition must be filed with the department of local
28 government finance not later than twenty (20) days after the county auditor receives notice
29 under this chapter of the county's additional homestead credit allotment. The petition must
30 indicate the amount or the percentage of the additional homestead credit allotment that the
31 county chooses to apply to 2009 property taxes or the amounts or the percentages of the
32 additional homestead credit allotment that the county chooses to apply to both 2009 and
33 2010 property taxes. The department of local government finance may take action on a
34 petition with or without a hearing. The department of local government shall make a final
35 determination of a petition not later than twenty (20) days after receiving the petition. If the
36 department of local government finance approves the petition:

37 (1) the department of local government finance shall certify to the department of state
38 revenue and the county auditor the amount of the county's additional homestead credit
39 allotment to be applied to:

40 (A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment
41 dates; or

42 (B) both property taxes imposed for the March 1, 2008, and January 15, 2009,
43 assessment dates and property taxes imposed for the March 1, 2009, and January
44 15, 2010, assessment dates;

45 as applicable;

1 (2) the additional homestead credits granted under this chapter for property taxes
2 imposed for the March 1, 2007, and January 15, 2008, assessment dates are reduced by
3 the percentage necessary to reflect the amount of the additional homestead credit
4 allotment under this chapter that is to be applied to:

5 (A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment
6 dates; or

7 (B) both property taxes imposed for the March 1, 2008, and January 15, 2009,
8 assessment dates and property taxes imposed for the March 1, 2009, and January
9 15, 2010, assessment dates;

10 as applicable;

11 (3) the additional homestead credits granted by P.L.146-2008 for:

12 (A) property taxes imposed for the March 1, 2008, and January 15, 2009, assessment
13 dates; or

14 (B) both property taxes imposed for the March 1, 2008, and January 15, 2009,
15 assessment dates and property taxes imposed for the March 1, 2009, and January
16 15, 2010, assessment dates;

17 as applicable are increased by the percentage necessary to reflect the amount of the
18 additional homestead credit allotment under this chapter that is to be applied to
19 property taxes imposed for the March 1, 2008, and January 15, 2009, assessment dates
20 or to both property taxes imposed for the March 1, 2008, and January 15, 2009,
21 assessment dates and property taxes imposed for the March 1, 2009, and January 15,
22 2010, assessment dates (as applicable);

23 (4) the property tax replacement fund board shall withhold from the distribution made
24 to the county under section 7 of this chapter, the amount of the additional homestead
25 credit allotment that is to be applied to property taxes imposed for:

26 (A) the March 1, 2008, and January 15, 2009, assessment dates and distribute the
27 amount to the county by December 31, 2008; or

28 (B) the March 1, 2008, and January 15, 2009, assessment dates and the March 1,
29 2009, and January 15, 2010, assessment dates, and distribute the proper amounts to
30 the county by December 31, 2008, and December 31, 2009.

31 A county auditor shall distribute an amount received under this section for property taxes
32 imposed for the March 1, 2008, and January 15, 2009, assessment dates, along with interest
33 earned on the amount, among the taxing units in the county in proportion to the property
34 tax revenue lost to each taxing unit from the increase in the additional homestead credit
35 percentage made under subdivision (3).

36 SECTION 87. IC 6-1.1-48 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
37 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

38 **Chapter 48. Homestead Credit for Property Taxes Assessed in 2008 and 2009**

39 **Sec. 1.** The definitions in IC 6-1.1-1, IC 6-1.1-20.9 (before its repeal), and IC 6-1.1-21
40 (before its repeal) apply throughout this chapter.

41 **Sec. 2.** A taxpayer that is entitled to a standard deduction under IC 6-1.1-12-37 for
42 property taxes assessed for the March 1, 2008, and January 15, 2009, assessment dates is
43 entitled to a homestead credit under this chapter against the property tax liability (as
44 described in IC 6-1.1-21-5 (before its repeal)) imposed against the taxpayer's homestead for
45 the March 1, 2008, and January 15, 2009, assessment dates.

1 **Sec. 3. The amount of the credit to which an owner is entitled under this chapter equals**
2 **the product of:**

- 3 **(1) the percentage prescribed in section 4(3) of this chapter; multiplied by**
4 **(2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5**
5 **(before its repeal)) that is:**
6 **(A) attributable to the homestead during the particular calendar year; and**
7 **(B) determined after the application of all deductions from assessed valuation that**
8 **the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property**
9 **tax replacement credit under IC 6-1.1-21 (before its repeal).**

10 **Sec. 4. The county auditor of each county shall determine:**

- 11 **(1) the amount of the county's homestead credit allotment determined under section 5**
12 **of this chapter;**
13 **(2) the amount of uniformly applied homestead credits for the year in the county that**
14 **equals the amount determined under subdivision (1); and**
15 **(3) the percentage of homestead credit that equates to the amount of homestead credits**
16 **determined under subdivision (2).**

17 **Sec. 5. There is granted under this chapter a total of one hundred forty million dollars**
18 **(\$140,000,000) of homestead credits. The homestead credits shall be distributed to each**
19 **county as prescribed in section 6 of this chapter. Before distribution, the department of**
20 **local government finance shall certify each county's homestead credit allotment to the**
21 **department of state revenue and to each county auditor.**

22 **Sec. 6. Each county's certified homestead credit allotment, which shall be calculated by**
23 **the budget agency, shall be determined under the following STEPS:**

24 **STEP ONE: For each county, determine the total property tax liability of all homestead**
25 **properties in the county for the most recent calendar year before the application of any**
26 **credits.**

27 **STEP TWO: For each county, determine the total property tax liability of all**
28 **homestead properties resulting from property tax levies that are eliminated or replaced**
29 **by P.L.146-2008 for the most recent calendar year, before the application of any**
30 **credits.**

31 **STEP THREE: Subtract the STEP TWO amount from the STEP ONE amount.**

32 **STEP FOUR: Determine the sum of the amounts determined under STEP THREE.**

33 **STEP FIVE: Divide the amount determined in STEP THREE by the amount**
34 **determined in STEP FOUR.**

35 **STEP SIX: Multiply the result of STEP THREE by one hundred forty million dollars**
36 **(\$140,000,000).**

37 **Sec. 7. Each county's homestead credit allotment authorized in this chapter shall be**
38 **distributed to that county in two (2) equal installments. The first installment shall be**
39 **distributed not later than the first due date for property taxes payable in the county. The**
40 **second installment shall be distributed not later than the second due date for property taxes**
41 **payable in the county.**

42 **Sec. 8. In addition to any other appropriations, there is appropriated one hundred forty**
43 **million dollars (\$140,000,000) from the state general fund to make distributions for the**
44 **homestead credits provided by this chapter for property taxes assessed for the March 1,**
45 **2008, and January 15, 2009, assessment dates. Money distributed under this section shall**

1 be treated as property taxes for all purposes.

2 **Sec. 9.** The department of local government finance, the department of state revenue, and
3 the budget agency shall take the actions necessary to carry out this chapter. The department
4 of local government finance and the budget agency shall make the certifications required
5 under this chapter based on the best information available at the time the certification is
6 made.

7 SECTION 88. IC 6-1.1-49 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

9 **Chapter 49. Homestead Credit for 2009 and 2010**

10 **Sec. 1.** The definitions in IC 6-1.1-1, IC 6-1.1-20.9 (before its repeal), and IC 6-1.1-21
11 (before its repeal) apply throughout this chapter.

12 **Sec. 2.** A taxpayer that is entitled to a standard deduction under IC 6-1.1-12-37 for
13 property taxes assessed for the March 1, 2009, and January 15, 2010, assessment dates is
14 entitled to a homestead credit under this chapter against the property tax liability (as
15 described in IC 6-1.1-21-5 (before its repeal)) imposed against the taxpayer's homestead for
16 the March 1, 2009, and January 15, 2010, assessment dates.

17 **Sec. 3.** The amount of the credit to which an owner is entitled under this chapter equals
18 the product of:

- 19 (1) the percentage prescribed in section 4(3) of this chapter; multiplied by
20 (2) the amount of the individual's property tax liability (as described in IC 6-1.1-21-5
21 (before its repeal)) that is:
22 (A) attributable to the homestead during the particular calendar year; and
23 (B) determined after the application of all deductions from assessed valuation that
24 the owner claims under IC 6-1.1-12 or IC 6-1.1-12.1 for property and the property
25 tax replacement credit under IC 6-1.1-21 (before its repeal).

26 **Sec. 4.** The county auditor of each county shall determine:

- 27 (1) the amount of the county's homestead credit allotment determined under section 5
28 of this chapter;
29 (2) the amount of uniformly applied homestead credits for the year in the county that
30 equals the amount determined under subdivision (1); and
31 (3) the percentage of homestead credit that equates to the amount of homestead credits
32 determined under subdivision (2).

33 **Sec. 5.** There is granted under this chapter a total of eighty million dollars (\$80,000,000)
34 of homestead credits. The homestead credits shall be distributed to each county as
35 prescribed in section 6 of this chapter. Before distribution, the department of local
36 government finance shall certify each county's homestead credit allotment to the
37 department of state revenue and to each county auditor.

38 **Sec. 6.** Each county's certified homestead credit allotment, which shall be calculated by
39 the budget agency, shall be determined under the following STEPS:

40 **STEP ONE:** For each county, determine the total of state homestead credits granted
41 in the county for the most recent calendar year.

42 **STEP TWO:** Determine the sum of the amounts determined under STEP ONE.

43 **STEP THREE:** Divide the amount determined in STEP ONE by the amount
44 determined in STEP TWO.

45 **STEP FOUR:** Multiply the result of STEP THREE by eighty million dollars

1 (\$80,000,000).

2 **Sec. 7.** Each county's homestead credit allotment authorized in this chapter shall be
3 distributed to that county in two (2) equal installments. The first installment shall be
4 distributed not later than the first due date for property taxes payable in the county. The
5 second installment shall be distributed not later than the second due date for property taxes
6 payable in the county.

7 **Sec. 8.** In addition to any other appropriations, there is appropriated eighty million
8 dollars (\$80,000,000) from the state general fund to make distributions for the homestead
9 credits provided by this chapter for property taxes assessed for the March 1, 2009, and
10 January 15, 2010, assessment dates. Money distributed under this section shall be treated
11 as property taxes for all purposes.

12 **Sec. 9.** The department of local government finance, the department of state revenue, and
13 the budget agency shall take the actions necessary to carry out this chapter. The department
14 of local government finance and the budget agency shall make the certifications required
15 under this chapter based on the best information available at the time the certification is
16 made.

17 SECTION 97. IC 6-2.5-5-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
18 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3.** The department shall cancel
19 and shall no longer issue proposed assessments and assessments against a person for state
20 gross retail or use tax on transactions described in section 27.5 of this chapter, as added by
21 P.L.61-1997, regardless of the tax periods involved.

22
23 SECTION 183. IC 6-6-2.5-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** Notwithstanding any
25 provision of P.L.277-1993, special fuel used for tax exempt purposes is not required to be
26 dyed as required in this chapter until January 1, 1994, or ninety (90) days after the United
27 States Environmental Protection Agency requires high sulphur content special fuel to be
28 dyed, whichever is later.

29 **(b)** Notwithstanding any provisions of P.L.277-1993, the exemptions set forth in section
30 62(c)(1) of this chapter, as added by P.L.277-1993, are not effective until the earlier of:

31 (1) October 1, 1995; or

32 (2) the effective date of a waiver of 40 CFR 80.29(a) by the United States
33 Environmental Protection Agency with respect to special fuel for use in motor vehicles
34 that may be licensed under IC 9-29-5-13(b).

35 **(c)** The department may waive any report requirement imposed under this chapter to
36 facilitate the phase-in of P.L.277-1993.

37 SECTION 184. IC 6-6-2.5-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a)** Each person having
39 special fuel in storage in Indiana upon which the special fuel tax has not been paid shall
40 make a report as required by the department. The person shall include with the report a
41 statement of gallons of special fuel on hand other than held in inventory within a refinery
42 or terminal storage as of September 30, 1993. The report must state the portion of special
43 fuel that is for resale or use as exempt special fuel, and the portion that is for resale or use
44 as nonexempt special fuel.

45 **(b)** Suppliers shall pay the tax liability when the report is filed.

1 (c) If any special fuel has been declared to be held for exempt purposes or for resale for
2 exempt use and is subsequently used for a taxable purpose, the person converting the
3 special fuel shall report those gallons and pay the tax due on that special fuel within thirty
4 (30) days after the month of the converted use.

5 (d) For all persons other than suppliers, the liability shown as due on the report required
6 by subsection (a) shall be remitted in three (3) equal monthly installments. The first
7 monthly installment shall be due on October 15, 1993.

8 (e) In determining the amount of special fuel tax due in accordance with subsection (a),
9 the person may exclude the amount of special fuel that will not be pumped out of the
10 storage tank because the special fuel is below the mouth of the draw pipe. For this purpose,
11 the person may deduct two hundred (200) gallons for a storage tank with a capacity of less
12 than ten thousand (10,000) gallons, and four hundred (400) gallons for a storage tank with
13 a capacity that exceeds ten thousand (10,000) gallons.

14 (f) Instead of the determination under subsection (e), the person may compute the
15 amount of special fuel in dead storage by using the manufacturer's conversion table for the
16 tank and the number of inches between the bottom of the tank and the mouth of the draw
17 pipe. If the person uses the conversion method, the distance from the bottom of the tank to
18 the mouth of the draw pipe will be assumed to be six (6) inches until the person establishes
19 otherwise.

20 SECTION 186. IC 6-6-5.5-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
21 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** For taxes due and
22 payable in calendar year 2001, the state board of tax commissioners shall reduce the
23 maximum ad valorem property tax levy for each taxing unit for the removal of assessed
24 value under section 3 of this chapter by the amount of commercial vehicle excise tax
25 distributed to the unit under section 19 of this chapter.

26 (b) Notwithstanding any other law, for the purpose of computing each civil taxing unit's
27 maximum levy growth quotient under IC 6-1.1-18.5-2, the state board of tax commissioners
28 shall subtract from each civil taxing unit's total assessed value for the following calendar
29 years the amount of assessed value attributable to vehicles now subject to the commercial
30 vehicle excise tax imposed under this chapter:

- 31 (1) 1997.
- 32 (2) 1998.
- 33 (3) 1999.
- 34 (4) 2000.

35 SECTION 188. IC 6-6-6.5-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
36 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** This section applies to
37 a county in which an entity:

- 38 (1) qualified as a taxpayer (as defined in IC 6-1.1-12.2-8, as added by P.L.224-2003) on
39 an assessment date in 2002;
- 40 (2) was not incorporated under the laws of Indiana on the assessment date in 2002;
- 41 (3) was incorporated under the laws of Indiana on the assessment date in 2003; and
- 42 (4) as a result, is subject to the aircraft excise tax under this chapter on abatement
43 property rather than the ad valorem property tax in 2004.

44 (b) The definitions in IC 6-1.1-1 and IC 6-1.1-12.2, as added by P.L.224-2003, apply
45 throughout this section.

1 (c) The department of local government finance shall adjust the maximum property tax
2 rate under IC 21-2-15-11 (before its repeal, now codified at IC 6-1.1-18-13 and IC 20-46-6)
3 for the capital projects fund of a school city (as defined in IC 20-3-11-1, before its repeal,
4 now codified at IC 20-25-3-1 and IC 20-25-3-2) to allow a levy of an amount that is equal
5 to the amount that would have applied if the taxpayer had continued to pay property taxes
6 for assessment dates after 2002 on abatement property that was subject to assessment in
7 2002. The department of local government finance shall adjust the maximum property tax
8 rate in 2004, and the maximum property tax rate applies to property taxes first due and
9 payable in 2004 and for each subsequent year.

10 SECTION 214. IC 11-10-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. (a) A county may not
12 impose a property tax levy after December 31, 2008, for the county general fund to the
13 extent that the levy is for the reimbursement of the department of correction under
14 IC 11-10-2-3 (before its repeal by P.L.146-2008) or a related provision for the costs of
15 keeping delinquent offenders.

16 (b) The obligation to pay the costs of keeping delinquent offenders (as defined in
17 IC 11-8-1-9), to the extent that the costs are for services delivered after December 31, 2008,
18 is transferred from the counties to the state. The obligation transferred includes the costs
19 of using after December 31, 2008, an institution or a facility in Indiana for providing
20 educational services that, before January 1, 2009, were chargeable to a county family and
21 children's fund, a county office, or a county under IC 20-26-11-12, IC 20-26-11-13, or
22 IC 20-33-2-29.

23 (c) The following definitions apply throughout this subsection:

24 (1) "Account" means an obligation of a county under IC 11-10-2-3 (before its repeal
25 by P.L.146-2008) or another law to reimburse the state, including the department of
26 correction, for the cost of keeping a delinquent offender before January 1, 2009.

27 (2) "Delinquent account" means an account that has not been paid to the state before
28 six (6) months after the account is forwarded under this section or IC 4-24-7-4 (before
29 its amendment by P.L.146-2008).

30 All accounts accruing before January 1, 2009, and not previously forwarded to a county
31 auditor, and any reconciliations for any period before January 1, 2009, shall be forwarded
32 to the county auditor before March 16, 2009. Upon receipt of an account, the county auditor
33 shall draw a warrant on the treasurer of the county for the payment of the account, which
34 shall be paid from the funds of the county that were appropriated for the payment. The
35 county council of each county shall appropriate sufficient funds to pay these accounts.

36 (d) A county and the department of correction may enter into agreements to resolve any
37 issues arising under P.L.146-2008 concerning payments to vendors, payments to the county,
38 payments to the state (including payments due for commitments before January 1, 2009),
39 collection of amounts due to a county or the state from a parent, guardian, or custodian,
40 and other matters affected by P.L.146-2008. Notwithstanding P.L.146-2008, the agreement,
41 if approved by the governor and the county fiscal body, governs the responsibilities of the
42 state and the county.

43 (e) This section applies notwithstanding any other law.

44 SECTION 215. IC 11-12-6-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
45 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 15. The balance of the funds

1 appropriated for county jail misdemeanor housing under P.L.372-1985 for the state fiscal
2 year beginning July 1, 1985, and ending June 30, 1986, does not revert to the state general
3 fund at the end of the fiscal year but shall be added to the one million four hundred
4 thousand dollars (\$1,400,000) appropriated for county jail misdemeanor housing under
5 P.L.372-1985 for the state fiscal year beginning July 1, 1986, and ending June 30, 1987.

6 SECTION 219. IC 12-13-8.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

8 **Chapter 8.1. Abolition of County Medical Assistance to Wards Fund**

9 **Sec. 1. A county may not impose a property tax levy under IC 12-13-8 (before its repeal)**
10 **for an assessment date after January 15, 2008.**

11 **Sec. 2. Notwithstanding the abolishment by P.L.146-2008 of each county's county medical**
12 **assistance to wards fund, a county auditor shall separately account for and transfer:**

13 **(1) the unencumbered balance on December 31, 2008, of the county's county medical**
14 **assistance to wards fund; and**

15 **(2) any delinquent property tax payments and other amounts that would have been**
16 **deposited after December 31, 2008, in the county's county medical assistance to wards**
17 **fund if IC 12-13-8 had not been repealed by P.L.146-2008;**

18 **to the state after December 31, 2008, in the manner provided in IC 12-13-9-1 (before its**
19 **repeal by P.L.146-2008). The auditor of state shall deposit an amount transferred under this**
20 **section in the state general fund for use by the office of the secretary of family and social**
21 **services to defray the expenses and obligations incurred by the office of the secretary of**
22 **family and social services for medical assistance to wards and associated administrative**
23 **costs.**

24 **Sec. 3. Any unencumbered balance in the state medical assistance to wards fund on**
25 **December 31, 2008, shall be transferred to the state general fund.**

26 **Sec. 4. In addition to the amount appropriated to the family and social services**
27 **administration in P.L.234-2007, there is appropriated twelve million one hundred ninety**
28 **thousand three hundred fifty-eight dollars (\$12,190,358) to the family and social services**
29 **administration from the state general fund to defray the expenses and obligations incurred**
30 **by the family and social services administration for medical assistance to wards and**
31 **associated administrative costs, beginning July 1, 2008, and ending June 30, 2009.**
32 **Augmentation allowed (as defined in P.L.234-2007, SECTION 1).**

33 SECTION 221. IC 12-16-14-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
34 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) A county may**
35 **not impose a property tax levy under sections 1, 2, and 3 of this chapter (before their repeal)**
36 **for an assessment date after January 15, 2008.**

37 **(b) Notwithstanding the abolishment by P.L.146-2008 of each county's county hospital**
38 **care for the indigent fund, a county auditor shall separately account for and transfer:**

39 **(1) the unencumbered balance on December 31, 2008, of the county's account in the**
40 **county general fund for the county hospital care for the indigent fund; and**

41 **(2) any delinquent property tax payments and other amounts that would have been**
42 **deposited after December 31, 2008, in the county's account in the county general fund**
43 **for the county hospital care for the indigent fund if sections 1, 2, and 3 of this chapter**
44 **had not been repealed by P.L.146-2008;**

45 **to the state after December 31, 2008, in the manner provided in section 6(b) of this chapter**

1 (before its repeal, as effective December 31, 2008). The auditor of state shall deposit an
2 amount transferred under this subsection in the state hospital care for the indigent fund.

3 (c) In addition to other appropriations made to the family and children's social services
4 administration, there is appropriated for the state fiscal year beginning July 1, 2008, and
5 ending June 30, 2009, ten million dollars (\$10,000,000) to the family and social services
6 administration from the state general fund for the purpose of making the first installment
7 of the transfer required by IC 12-16-17-1, as added by P.L.146-2008, for calendar year
8 2009.

9 (d) Notwithstanding IC 4-12-1-12(e) and IC 4-13-2-23, if the amount available in the state
10 hospital care for the indigent fund for the state fiscal year beginning July 1, 2008, and
11 ending June 30, 2009, is insufficient to expend the amount appropriated to the family and
12 social services administration from the fund by P.L.234-2007, SECTION 8 (including any
13 augmentation permitted under P.L.234-2007, SECTION 8), the budget agency shall transfer
14 an amount at least equal to the deficiency from the unrestricted balance of the state general
15 fund to the state hospital care for the indigent fund for the purposes of the appropriation.
16 The amount transferred does not reduce the appropriation made to any agency or for any
17 other purpose. The transfers under this subsection shall be made on the schedule necessary
18 to carry out the purposes of the appropriation.

19 SECTION 222. IC 12-19-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. (a) Money in a county
21 family and children trust clearance fund established under section 16 of this chapter (as
22 effective December 31, 2008) on December 31, 2008, that is required to be administered in
23 a child trust clearance account established by IC 31-25-2-20.2, as added by P.L.146-2008,
24 shall be transferred to the child trust clearance account.

25 (b) Money in a fund established under section 15 of this chapter (as effective December
26 31, 2008) or section 16 of this chapter (as effective December 31, 2008) on December 31,
27 2008, that is not transferred under subsection (a) shall be transferred to the appropriate
28 account in the family resources trust clearance fund established by section 16 of this
29 chapter, as amended by P.L.146-2008.

30 (c) A county and any combination of:

- 31 (1) the office of the secretary of family and social services;
- 32 (2) the division of family resources;
- 33 (3) the department of child services; and
- 34 (4) the state department of health;

35 may enter into agreements to resolve any issues arising under P.L.146-2008 concerning
36 payments to vendors, payments to the county, payments to the state, collection of amounts
37 due to a county or the state from a parent, guardian, or custodian, and other matters
38 affected by P.L.146-2008. Notwithstanding any other law, the agreement, if approved by
39 the governor and the county fiscal body, governs the responsibilities of the state and the
40 county.

41 (d) A reference in a law or other document to:

- 42 (1) child services (as defined in IC 12-19-7-1 (repealed)) shall be treated after December
43 31, 2008, as a reference to child services (as defined in IC 31-9-2-17.8, as added by
44 P.L.146-2008); and
- 45 (2) a county office of family and children shall be treated after July 1, 2007, as a

1 reference to:

2 (A) the division of family resources and a local office (as defined in IC 12-7-2-124.8,
3 before its repeal, and as added by P.L.146-2008) for activities subject to IC 12; and

4 (B) the department of child services and a local office (as defined in IC 31-9-2-76.6,
5 as added by P.L.146-2008) for activities subject to IC 31.

6 SECTION 223. IC 12-19-7.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

8 **Chapter 7.1. Abolition of County Family and Children's Fund**

9 **Sec. 1. A county may not impose a property tax levy under IC 12-19-7 (before its repeal)**
10 **for an assessment date after January 15, 2008.**

11 **Sec. 2. Notwithstanding the abolishment by P.L.146-2008 of each county's family and**
12 **children's fund, a county auditor shall separately account for:**

13 (1) the unencumbered balance on December 31, 2008, of the county's family and
14 children's fund; and

15 (2) any delinquent property tax payments and other amounts that would have been
16 deposited after December 31, 2008, in the county's family and children's fund if
17 IC 12-19-7 had not been repealed by P.L.146-2008.

18 Money retained under this section may be used only to pay the county's obligations
19 described in section 3 or 4 of this chapter. After all the obligations described in section 3 or
20 4 of this chapter are satisfied, any remaining balance shall be deposited in the county's levy
21 excess fund under IC 6-1.1-18.5-17 and used for the purposes of the fund.

22 **Sec. 3. Notwithstanding the repeal of IC 12-19-7 by P.L.146-2008, a county's obligation**
23 **to pay for the following services delivered before January 1, 2009, is not terminated:**

24 (1) Child services (as defined in IC 12-19-7-1 (as effective before its repeal)).

25 (2) Other services described in IC 31-40-1-2 (as effective December 31, 2008) that would
26 have been payable from the county's family and children's fund if IC 12-19-7 had not
27 been repealed by P.L.146-2008.

28 **Sec. 4. A county's obligation to levy property taxes to pay principal, interest, and other**
29 **costs of any:**

30 (1) loans that were entered into; or

31 (2) bonds that were issued;

32 under IC 12-19-5 or IC 12-19-7 (before their repeal by P.L.146-2008) to meet obligations
33 described in section 3 of this chapter is transferred to the county's debt service fund. A
34 county may impose a property tax levy for an assessment date after January 15, 2008, for
35 the county's debt service fund that is sufficient to pay the principal, interest, and other costs
36 of loans and bond obligations transferred under this section.

37 **Sec. 5. A county may impose a property tax levy in 2009 for the county debt service fund**
38 **to pay any shortfall in revenue from the county's family and children's fund (before its**
39 **repeal) needed to pay the obligations described in section 3 of this chapter after the**
40 **application of the amounts retained under section 2 of this chapter and the proceeds of**
41 **bonds and loans described in section 4 of this chapter.**

42 **Sec. 6. Notwithstanding the repeal of IC 12-19-7 and the amendment of IC 31-40 by**
43 **P.L.146-2008, the obligation of a parent or guardian of the estate of a child to reimburse a**
44 **county and to pay fees for services described in section 3 of this chapter is not terminated.**
45 **A juvenile court or county may enforce the obligation by any legal or equitable remedy**

1 permitted by law, including any procedure under IC 31-40 (as effective December 31, 2008).

2 **Sec. 7.** In addition to the amount appropriated to the department of child services in
3 P.L.234-2007, there is appropriated two hundred thirty-nine million nine hundred eighty
4 thousand five hundred two dollars (\$239,980,502) to the department of child services from
5 the state general fund to pay for:

6 (1) child services (as defined in IC 31-9-2-17.8 (as added by P.L.146-2008)) delivered
7 after December 31, 2008; and

8 (2) other services that are provided by the department of child services to or for the
9 benefit of children and that are delivered after December 31, 2008;

10 beginning July 1, 2008, and ending June 30, 2009. Augmentation allowed (as defined in
11 P.L.234-2007, SECTION 1). If a county paid a cost that is an obligation of the department
12 of child services, the department of child services may reimburse the county from the
13 amount appropriated by this section. The county shall account for and use the
14 reimbursement in the manner provided under section 2 of this chapter.

15 **Sec. 8.** The following are also appropriated to the department of child services for the
16 purposes described in section 7 of this chapter, beginning July 1, 2008, and ending June 30,
17 2009:

18 (1) All grants received from the federal government under Title IV-B of the Social
19 Security Act (42 U.S.C. 620 et seq.), the Child Abuse Prevention and Treatment Act (42
20 U.S.C. 5106 et seq.), or any other federal or state government program that:

21 (A) is intended to provide funding for services and programs administered by the
22 department; and

23 (B) is not required by applicable law or the terms of the grant to be received and
24 administered through a separate fund.

25 (2) All funds received by the department under Title IV-E of the Social Security Act
26 (42 U.S.C. 670 et seq.) as payment or reimbursement for eligible expenses for child
27 services.

28 (3) All reimbursements or support payments collected or received by the department
29 for application to the cost of services provided to or for the benefit of children in need
30 of services or delinquent children.

31 **Sec. 9.** Notwithstanding any other provision, payment for child services (as defined in
32 IC 31-9-2-17.8 (as added by P.L.146-2008)) shall be made not later than sixty (60) days after
33 the date the department of child services receives the service provider's invoice together
34 with a properly prepared claim voucher and documentation.

35 SECTION 224. IC 12-19-7.6 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
36 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

37 **Chapter 7.6. Abolition of County Children's Psychiatric Residential Treatment Services**
38 **Fund**

39 **Sec. 1.** A county may not impose a property tax levy under IC 12-19-7.5 (repealed) for
40 an assessment date after January 15, 2008.

41 **Sec. 2.** Notwithstanding the abolishment by P.L.146-2008 of each county's children's
42 psychiatric residential treatment services fund, a county auditor shall separately account
43 for:

44 (1) the unencumbered balance on December 31, 2008, of the county's children's
45 psychiatric residential treatment services fund; and

1 (2) any delinquent property tax payments and other amounts that would have been
2 deposited after December 31, 2008, in the county's children's psychiatric residential
3 treatment services fund if IC 12-19-7.5 had not been repealed by P.L.146-2008.

4 Money retained under this section may be used only to pay the county's obligations
5 described in section 3 or 4 of this chapter. After all the obligations described in section 3 or
6 4 of this chapter are satisfied, any remaining balance shall be deposited in the county's levy
7 excess fund under IC 6-1.1-18.5-17 and used for the purposes of the fund.

8 **Sec. 3.** Notwithstanding the repeal of IC 12-19-7 by P.L.146-2008, a county's obligation
9 to pay for the following services delivered before January 1, 2009, is not terminated:

10 (1) Children's psychiatric residential treatment services (as defined in IC 12-19-7.5-1
11 (as effective before its repeal)).

12 (2) Other services described in IC 31-40-1-2 (as effective December 31, 2008) that would
13 have been payable from the county's children's psychiatric residential treatment
14 services fund if IC 12-19-7.5 had not been repealed by P.L.146-2008.

15 **Sec. 4.** A county's obligation to levy property taxes to pay principal, interest, and other
16 costs of any:

17 (1) loans that were entered into; or

18 (2) bonds that were issued;

19 under IC 12-19-5 or IC 12-19-7.5 (before their repeal by P.L.146-2008) to meet obligations
20 described in section 3 of this chapter is transferred to the county's debt service fund. A
21 county may impose a property tax levy for an assessment date after January 15, 2008, for
22 the county's debt service fund that is sufficient to pay the principal, interest, and other costs
23 of loans and bond obligations transferred under this section.

24 **Sec. 5.** A county may impose a property tax levy in 2009 for the county debt service fund
25 to pay any shortfall in revenue from the county's children's psychiatric residential
26 treatment services fund (before its repeal) needed to pay the obligations described in section
27 3 of this chapter after the application of the amounts retained under section 2 of this
28 chapter and the proceeds of bonds and loans described in section 4 of this chapter.

29 **Sec. 6.** Notwithstanding the repeal of IC 12-19-7.5 and the amendment of IC 31-40 by
30 P.L.146-2008, the obligation of a parent or guardian of the estate of a child to reimburse a
31 county and to pay fees for services described in section 3 of this chapter is not terminated.
32 A juvenile court or county may enforce the obligation by any legal or equitable remedy
33 permitted by law, including any procedure under IC 31-40 (as effective December 31, 2008).

34 **Sec. 7.** In addition to the amount appropriated to the family and social services
35 administration in P.L.234-2007, there is appropriated to the family and social services
36 administration, beginning July 1, 2008, and ending June 30, 2009, ten million two hundred
37 eleven thousand nine hundred twenty dollars (\$10,211,920) from the state general fund to
38 pay the costs for children's psychiatric residential treatment services (as defined in
39 IC 12-19-7.5-1 (repealed)) delivered after December 31, 2008, beginning July 1, 2008, and
40 ending June 30, 2009. Augmentation allowed (as defined in P.L.234-2007, SECTION 1).
41 Costs shall be paid in the manner determined by the office of the secretary of family and
42 social services. If a county paid a cost that is an obligation of the office of the secretary of
43 family and social services, the office may reimburse the county from the amount
44 appropriated under this section. The county shall account for and use the reimbursement
45 in the manner provided under section 2 of this chapter.

1 SECTION 226. IC 12-29-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) If the department of**
3 **local government finance determines that compliance with P.L.78-2004 would cause an**
4 **unreasonable delay in the certification of budgets, tax rates, and tax levies in a county, the**
5 **department of local government finance may certify budgets, tax rates, and tax levies for**
6 **the county under IC 6-1.1-18-12, this chapter, and IC 12-29-2 as if P.L.78-2004 had not been**
7 **enacted. However, if the department of local government finance takes this action, the**
8 **affected county and the department of local government finance shall provide for an**
9 **additional shortfall property tax levy and an additional budgeted amount in 2005 to replace**
10 **the revenue lost in 2004 to community mental health centers as a result of certifying**
11 **budgets, tax rates, and tax levies for the county under IC 6-1.1-18-12, this chapter, and**
12 **IC 12-29-2 as if P.L.78-2004 had not been passed.**

13 **(b) The amount of the shortfall levy under subsection (a) shall be treated as an addition**
14 **to the amount allowed in 2005 under IC 12-29-2, as amended by P.L.78-2004. The ad**
15 **valorem property tax levy limits imposed by IC 12-29-2, as amended by P.L.78-2004, do not**
16 **apply to ad valorem property taxes imposed under subsection (a). The shortfall levy**
17 **imposed under this section may not be considered in computing ad valorem property tax**
18 **levies under IC 12-29-2, as amended by P.L.78-2004, for property taxes first due and**
19 **payable after 2005.**

20
21 SECTION 242. IC 16-35-3.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

23 **Chapter 3.1. Abolition of Children With Special Health Care Needs County Fund**

24 **Sec. 1. A county may not impose a property tax levy under IC 16-35-3 (repealed) for an**
25 **assessment date after January 15, 2008.**

26 **Sec. 2. Notwithstanding the abolishment by P.L.146-2008 of each county's children with**
27 **special health care needs county fund, a county auditor shall separately account for and**
28 **transfer:**

29 **(1) the unencumbered balance on December 31, 2008, of the county's children with**
30 **special health care needs county fund; and**

31 **(2) any delinquent property tax payments and other amounts that would have been**
32 **deposited after December 31, 2008, in the county's children with special health care**
33 **needs county fund if IC 16-35-3 had not been repealed by P.L.146-2008;**

34 **to the state after December 31, 2008, in the manner provided in IC 16-35-4-2 (before its**
35 **repeal by P.L.146-2008). The auditor of state shall deposit an amount transferred under this**
36 **section in the state general fund for use by the state department of health for expenses and**
37 **obligations incurred by the state department of health for services to children with special**
38 **health care needs.**

39 **Sec. 3. Any unencumbered balance in the children with special health care needs state**
40 **fund on December 31, 2008, shall be transferred to the state general fund.**

41 **Sec. 4. Any unencumbered balance in the children with special health care needs federal**
42 **fund on December 31, 2008, shall be transferred to the appropriate account determined by**
43 **the budget agency. The money must be accounted for and used in a manner consistent with**
44 **the terms of the federal grant that provided the money.**

45 **Sec. 5. In addition to the amount appropriated to the state department of health in**

1 P.L.234-2007, including the amount appropriated to the state department of health, there
2 is appropriated, beginning July 1, 2008, and ending June 30, 2009, five million two hundred
3 forty-one thousand seven hundred ninety-eight dollars (\$5,241,798) from the state general
4 fund for expenses and obligations incurred by the state department of health for services
5 to children with special health care needs. Augmentation allowed (as defined in
6 P.L.234-2007, SECTION 1).

7 SECTION 289. IC 36-2-6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) The portion of funds**
9 **that remain in a county's county welfare fund and the county welfare trust clearance fund**
10 **on December 31, 1986, that are attributable to administration, facilities, supplies, and**
11 **equipment, as determined by the state board of tax commissioners, shall be transferred to**
12 **the state and deposited in the state welfare fund.**

13 **(b) Bonds issued by a county under IC 12-1-11 (before its repeal) and loans incurred**
14 **under IC 12-1-11.5 (before its repeal) are valid and binding obligations of the county that**
15 **issued them. All legal rights and obligations concerning these bonds or loans shall be**
16 **determined under IC 12-1-11 or IC 12-1-11.5 (before their repeal).**

17 **(c) The state department of public welfare may not require a county to pay for hospital**
18 **care for the indigent that was provided before January 1, 1986. A decision to pay for care**
19 **provided before January 1, 1986, is at the discretion of the county. If the county decides to**
20 **pay for hospital care for the indigent that was provided before January 1, 1986, the**
21 **payment shall be made from county funds that are not required to be transferred to the**
22 **state.**

23 SECTION 290. IC 36-2-6-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) For taxes first due and**
25 **payable in 1992, the state board of tax commissioners shall reduce the maximum levy for**
26 **the county welfare fund by an amount equal to the amount paid to the crippled children**
27 **program in 1990.**

28 **(b) For taxes first due and payable in 1992, the state board of tax commissioners shall**
29 **reduce the maximum levy for the county welfare administration fund by an amount equal**
30 **to the amounts paid to the crippled children program in 1990.**

31 SECTION 305. IC 36-8-13-4.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 4.1. (a) If a township had a**
33 **township firefighting fund under section 4 of this chapter for 1989, the amount of the**
34 **township's maximum permissible ad valorem property tax levy for the preceding calendar**
35 **year that is used to calculate its maximum permissible ad valorem property tax levy for**
36 **1990 under IC 6-1.1-18.5-3(a) (STEP ONE) or IC 6-1.1-18.5-3(b) (STEP ONE), whichever**
37 **applies, shall be reduced by an amount equal to the township's 1989 ad valorem property**
38 **tax levy for its township firefighting fund. However, if the part of the township's 1989 ad**
39 **valorem property tax levy dedicated to its township firefighting fund is not representative**
40 **of the township's normal levy patterns for that fund, the township may appeal to the local**
41 **government tax control board to redetermine the adjusted base levy decrease.**

42 **(b) If a township did not have a township firefighting fund under section 4 of this chapter**
43 **for 1989, the amount of the township's maximum permissible ad valorem property tax levy**
44 **for the preceding calendar year that is used to calculate its maximum permissible ad**
45 **valorem property tax levy for 1990 under IC 6-1.1-18.5-3(a) (STEP ONE) or**

1 IC 6-1.1-18.5-3(b) (STEP ONE), whichever applies, shall be reduced by an amount equal
2 to the amount the township appropriated from its general fund for fire protection and
3 emergency services (excluding appropriation for the purchase of firefighting apparatus or
4 equipment or housing). However, if the township's 1989 appropriation for fire protection
5 and emergency services is not representative of the township's normal appropriation
6 patterns for that purpose, the township may appeal to the local government tax control
7 board to redetermine the adjusted base levy decrease.

APPENDIX A
SECTIONS IN PD 3401 SIMILAR TO EXAMPLES ONE AND TWO
STANDARDS OR PROCEDURES APPLICABLE TO ONE OR MORE
PARTICULAR YEARS

PART TWO
REFERENCES TO INTERNAL REVENUE CODE, INCOME
TAX DEDUCTIONS AND CREDITS, AND
INITIAL DATE LOCAL INCOME TAX CAN BE ADOPTED

1 SECTION 111. IC 6-3-1-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. Any amendment to the**
3 **Internal Revenue Code made by an act passed by the second session of the 98th Congress**
4 **that is effective for any taxable year that began before January 1, 1985, and that affects:**

- 5 (1) individual adjusted gross income, as defined in Section 62 of the Internal Revenue
6 Code;
- 7 (2) corporate taxable income, as defined in Section 63 of the Internal Revenue Code;
- 8 (3) trust and estate taxable income, as defined in Section 641(b) of the Internal Revenue
9 Code;
- 10 (4) life insurance company taxable income, as defined in Section 801(b) of the Internal
11 Revenue Code;
- 12 (5) mutual insurance company taxable income, as defined in Section 821(b) of the
13 Internal Revenue Code; or
- 14 (6) taxable income, as defined in Section 832 of the Internal Revenue Code;

15 is also effective for that same taxable year for purposes of determining "adjusted gross
16 income" under IC 6-3-1-3.5 and "net income" under IC 6-3-8-2(b) (before its repeal).

17 SECTION 112. IC 6-3-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
18 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) Notwithstanding section**
19 **11 of this chapter, as amended by P.L.9-2001, this section applies to taxable years beginning**
20 **after December 31, 1999, and before January 1, 2001.**

21 (b) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the
22 United States as amended and in effect on January 1, 2000.

23 (c) Whenever the Internal Revenue Code is mentioned in this article, the particular
24 provisions that are referred to, together with all the other provisions of the Internal

1 Revenue Code in effect on January 1, 2000, that pertain to the provisions specifically
2 mentioned, shall be regarded as incorporated in this article by reference and have the same
3 force and effect as though fully set forth in this article. To the extent the provisions apply
4 to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code and
5 in effect on January 1, 2000, shall be regarded as rules adopted by the department under
6 this article, unless the department adopts specific rules that supersede the regulation.

7 (d) An amendment to the Internal Revenue Code made by an act passed by Congress
8 before January 1, 2000, that is effective for any taxable year that began before January 1,
9 2000, and that affects:

10 (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue
11 Code);

12 (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);

13 (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue
14 Code);

15 (4) life insurance company taxable income (as defined in Section 801(b) of the Internal
16 Revenue Code);

17 (5) mutual insurance company taxable income (as defined in Section 821(b) of the
18 Internal Revenue Code); or

19 (6) taxable income (as defined in Section 832 of the Internal Revenue Code);

20 is also effective for that same taxable year for purposes of determining adjusted gross
21 income under section 3.5 of this chapter and net income under IC 6-3-8-2(b).

22 SECTION 113. IC 6-3-1-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.4. (a) Notwithstanding section
24 11 of this chapter, as effective before May 13, 2005, this section applies to taxable years
25 beginning after December 31, 2003, and before January 1, 2005.

26 (b) As used in this section, "Internal Revenue Code" means the Internal Revenue Code
27 of 1986 of the United States as amended and in effect on January 1, 2004.

28 (c) Whenever the Internal Revenue Code is mentioned in this article, the particular
29 provisions that are referred to, together with all the other provisions of the Internal
30 Revenue Code in effect on January 1, 2004, that pertain to the provisions specifically
31 mentioned, shall be regarded as incorporated in this article by reference and have the same
32 force and effect as though fully set forth in this article. To the extent the provisions apply
33 to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code and
34 in effect on January 1, 2004, shall be regarded as rules adopted by the department under
35 this article, unless the department adopts specific rules that supersede the regulation.

36 (d) An amendment to the Internal Revenue Code made by an act passed by Congress
37 before January 1, 2004, that is effective for any taxable year that began before January 1,
38 2004, and that affects:

39 (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue
40 Code);

41 (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);

42 (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue
43 Code);

44 (4) life insurance company taxable income (as defined in Section 801(b) of the Internal
45 Revenue Code);

1 (5) mutual insurance company taxable income (as defined in Section 821(b) of the
2 Internal Revenue Code); or

3 (6) taxable income (as defined in Section 832 of the Internal Revenue Code);
4 is also effective for that same taxable year for purposes of determining adjusted gross
5 income under section 3.5 of this chapter.

6 (e) However, P.L.246-2005 may not be construed to authorize a taxpayer to deduct, in
7 computing the taxpayer's Indiana adjusted gross income, the amount of bonus depreciation
8 (as defined in IC 6-3-1-33, as amended by P.L.246-2005, or IC 6-5.5-1-20, as amended by
9 P.L.246-2005, as applicable) or a deduction under Section 179 of the Internal Revenue Code
10 in a total amount exceeding twenty-five thousand dollars (\$25,000) in any taxable year
11 beginning before January 1, 2005.

12 SECTION 117. IC 6-3-2-21 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
13 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 21. (a) The definitions set forth
14 in IC 6-1.1-1 and IC 6-3-1 apply throughout this section.**

15 (b) As used in this section, "deferred property tax payments" means property taxes
16 imposed on an individual's principal place of residence for the March 1, 2002, assessment
17 date or the January 15, 2003, assessment that are paid during calendar year 2004.

18 (c) An individual who pays deferred property tax payments during a taxable year is
19 entitled to a deduction from adjusted gross income for those payments. The amount of the
20 deduction is the lesser of:

21 (1) the amount of deferred property payments paid by the individual during the
22 taxable year; or

23 (2) two thousand five hundred dollars (\$2,500) minus the amount of the deduction, if
24 any, claimed by the individual for the preceding taxable year under IC 6-3-1-3.5(a)(17)
25 for property taxes actually paid by the individual during calendar year 2003.

26 (d) The deduction provided by this section is in addition to the deduction provided by
27 IC 6-3-1-3.5(a)(17) for other property taxes paid during the same taxable year.

28 SECTION 118. IC 6-3-2-22 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 22. In addition to any other
30 deduction permitted under this article, a delayed property tax payment paid in taxable year
31 2005 for property taxes assessed in 2002, 2003, or 2004 assessment years:**

32 (1) that would have been payable in 2003, 2004, or a part of calendar year 2005 that
33 preceded the beginning of the taxpayer's 2005 taxable year if tax statements had been
34 issued in those years; and

35 (2) for which the taxpayer was not delinquent in remitting the property tax to the
36 county treasurer when paid in taxable year 2005;

37 is deductible from adjusted gross income under IC 6-3-1-3.5 in the 2006 taxable year if the
38 property tax was not deducted in any previous taxable year. The amount of the deduction
39 for the property taxes due for a particular assessment year is limited to the lesser of the
40 property tax paid for the assessment year or two thousand five hundred dollars (\$2,500).

41 SECTION 119. IC 6-3-2-23 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
42 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 23. (a) IC 6-3-1-11, as amended
43 by P.L.105-2003, does not authorize a taxpayer, in the determination under:**

44 (1) IC 6-3-1-3.5; or

45 (2) IC 6-5.5-1-2;

1 of adjusted gross income for a taxable year that began before January 1, 2003, to deduct
2 any part of a depreciation allowance allowed in computing the taxpayer's federal adjusted
3 gross income that is attributable to the additional first-year special depreciation allowance
4 (bonus depreciation) for qualified property allowed under Section 168(k) of the Internal
5 Revenue Code for that taxable year.

6 (b) For a taxable year beginning in 2002 or 2003, an individual whose determination
7 under IC 6-3-1-3.5 of adjusted gross income for the taxable year includes the deduction
8 under Section 62(a)(2)(D) of the Internal Revenue Code is treated as having complied with
9 this article.

10 (c) Not later than August 1, 2003, the department shall issue a commissioner's directive
11 or other written policy statement explaining how this section and the amendments made by
12 P.L.105-2003 to IC 6-3-1-3.5 and IC 6-5.5-1-2 must be implemented by a taxpayer. The
13 policy statement must be published in the Indiana Register.

14 SECTION 120. IC 6-3-2-24 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 24. The following provisions
16 apply to deductions for net operating losses that are claimed after December 31, 2003:

17 (1) Deductions for net operating losses that are incurred in taxable years beginning
18 after December 31, 2003, and are carried back or carried forward and deducted in
19 taxable years ending before January 1, 2004, must be calculated under sections 2.5 and
20 2.6 of this chapter, both as amended by P.L.81-2004.

21 (2) Deductions for net operating losses that were incurred in taxable years ending
22 before January 1, 2004, and that are carried forward and deducted in taxable years
23 ending after December 31, 2003, must be calculated under sections 2.5 and 2.6 of this
24 chapter, both as amended by P.L.81-2004.

25 (3) Deductions for net operating losses that were incurred in taxable years ending
26 before January 1, 2004, and are carried back or carried forward and deducted in
27 taxable years ending before January 1, 2004, must be calculated under the versions of
28 sections 2.5 and 2.6 of this chapter that were in effect in the year the net operating loss
29 was incurred.

30 (4) Any net operating loss carried forward and deducted in a taxable year beginning
31 after December 31, 2003, shall be reduced by the amount of the net operating loss
32 previously deducted in an earlier taxable year.

33 SECTION 123. IC 6-3-7-6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 6. (a) This section applies to a
35 taxpayer that:

36 (1) was subject to the supplemental net income tax under IC 6-3-8 before January 1,
37 2003 (before its repeal); and

38 (2) has a taxable year that begins before January 1, 2003, and ends after December 31,
39 2002.

40 (b) Notwithstanding the repeal of IC 6-3-8-5 by P.L.192-2002(ss), the provisions of
41 IC 6-3-8-5 (before its repeal) apply to the imposition, collection, payment, and
42 administration of the supplemental net income tax imposed under this section, including the
43 requirement related to filing the taxpayer's estimated supplemental net income tax return
44 and paying the taxpayer's estimated supplemental net income tax liability to the
45 department. The taxpayer shall file a final supplemental net income tax return, in the

1 manner prescribed by the department, before the fifteenth day of the fourth month
2 following the close of the taxpayer's regular taxable year, determined as if IC 6-3-8 had not
3 been repealed by P.L.192-2002(ss).

4 (c) The supplemental net income tax imposed under IC 6-3-8 (before its repeal) for that
5 taxable year is equal to the result determined under STEP TWO of the following formula:

6 STEP ONE: Determine the product of the taxpayer's net income for the taxpayer's
7 regular taxable year multiplied by a tax rate equal to four and five-tenths percent
8 (4.5%).

9 STEP TWO: Multiply the STEP ONE result by a fraction, the numerator of which is
10 the number of days in the taxpayer's taxable year that occurred before January 1,
11 2003, and the denominator of which is the total number of days in the taxable year.

12 (d) The department may prescribe forms and procedures for reconciling the returns and
13 tax due under P.L.192-2002(ss), SECTION 197 before the enactment of this amendment and
14 the returns and tax due under P.L.269-2003, SECTION 13 (now codified in this section).
15 The procedures may include procedures for granting an automatic extension for the filing
16 of some or all returns due before April 16, 2003, under P.L.192-2002(ss), SECTION 197
17 before the enactment of P.L.269-2003, SECTION 13 (now codified in this section).

18
19 SECTION 124. IC 6-3-7-7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO
20 READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 7. (a) This section applies to a
21 corporate taxpayer that:

- 22 (1) pays adjusted gross income tax under IC 6-3-1 through this chapter; and
23 (2) has a taxable year that begins before January 1, 2003, and ends after December 31,
24 2002.

25 (b) This subsection applies to a corporate taxpayer that was not subject to the gross
26 income tax under IC 6-2.1 (repealed) before January 1, 2003. The rate of the adjusted gross
27 income tax imposed under IC 6-3-2-1 for that taxable year is a rate equal to the sum of:

28 (1) three and four-tenths percent (3.4%) multiplied by a fraction, the numerator of
29 which is the number of days in the taxpayer's taxable year that occurred before
30 January 1, 2003, and the denominator of which is the total number of days in the
31 taxable year; and

32 (2) eight and five-tenths percent (8.5%) multiplied by a fraction, the numerator of
33 which is the number of days in the taxpayer's taxable year that occurred after
34 December 31, 2002, and the denominator of which is the total number of days in the
35 taxable year.

36 (c) However, the rate determined under this section shall be rounded to the nearest
37 one-hundredth of one percent (0.01%).

38 (d) This subsection applies to a taxpayer that was also subject to the gross income tax
39 under IC 6-2.1 (repealed) before January 1, 2003. The total tax liability of the taxpayer
40 under IC 6-2.1 (repealed) and IC 6-3-1 through this chapter for the taxable year is the
41 amount determined in STEP SEVEN of the following formula:

42 STEP ONE: Determine, under this article, an amount equal to the product of the
43 adjusted gross income derived from sources within Indiana of the corporation
44 multiplied by an adjusted gross income tax rate of three and four-tenths percent
45 (3.4%).

1 **STEP TWO:** Multiply the STEP ONE amount by a fraction, the numerator of which
2 is the number of days in the taxpayer's taxable year that occurred before January 1,
3 2003, and the denominator of which is the total number of days in the taxable year.

4 **STEP THREE:** Determine the amount of gross income tax that would be payable under
5 IC 6-2.1-2-2 in the taxable year if 6-2.1-2-2 had not been repealed by P.L.192-2002(ss)
6 for gross receipts received before January 1, 2003.

7 **STEP FOUR:** Determine the greater of the STEP TWO amount or the STEP THREE
8 amount.

9 **STEP FIVE:** Determine, under this article, an amount equal to the product of the
10 adjusted gross income derived from sources within Indiana of the corporation
11 multiplied by an adjusted gross income tax rate of eight and five-tenths percent (8.5%).

12 **STEP SIX:** Multiply the STEP FIVE amount by a fraction, the numerator of which is
13 the number of days in the taxpayer's taxable year that occurred after December 31,
14 2002, and the denominator of which is the total number of days in the taxable year.

15 **STEP SEVEN:** Determine the sum of the STEP FOUR amount and the STEP SIX
16 amount.

17 (e) The one thousand dollar (\$1,000) basic deduction (IC 6-2.1-4-1 (repealed)) and the
18 resource recovery system depreciation deduction (IC 6-2.1-4-3 (repealed)) for the tax
19 imposed under IC 6-2.1 (before its repeal) for the final taxable year of the taxpayer is equal
20 to the deduction computed under IC 6-2.1 (repealed) for the taxpayer's full taxable year
21 under the Internal Revenue Code multiplied by a fraction. The numerator of the fraction
22 is the number of days in the taxpayer's taxable year that the taxpayer was subject to gross
23 income tax before January 1, 2003, and the denominator is the total number of days in the
24 taxable year under the Internal Revenue Code for purposes of federal income taxation.

25 (f) The department may prescribe forms and procedures for reconciling the returns and
26 tax due under P.L.192-2002(ss), SECTION 200 before the enactment of P.L.269-2003,
27 SECTION 16 (before its repeal) and the returns and tax due under P.L.192-2002(ss),
28 SECTION 200, as amended by P.L.269-2003, SECTION 16 (before its repeal). The
29 procedures may include procedures for granting an automatic extension for filing some or
30 all returns due before April 16, 2003, under P.L.192-2002(ss), SECTION 200 before the
31 enactment of P.L.269-2003, SECTION 16 (before its repeal).

32 SECTION 138. IC 6-3.1-16-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
33 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** For purposes
34 of this chapter, for taxable years beginning after December 31, 1993, "taxpayer" includes
35 an S corporation, a partnership, a limited liability company, a limited liability partnership,
36 a nonprofit organization, or a joint venture. A taxpayer is allowed to file a claim for a credit
37 under this chapter for taxable years beginning after December 31, 1993.

38 **(b)** Notwithstanding section 8(7) of this chapter, as amended by P.L.54-1997, a taxpayer:

39 (1) whose qualified expenditures for preservation or rehabilitation of the historic
40 property exceed five thousand dollars (\$5,000);

41 (2) whose project was approved by the division of historic preservation and archeology
42 before December 31, 1996; and

43 (3) who meets the conditions contained in subdivisions (1) through (6) of section 8, as
44 amended by P.L.54-1997;

45 qualifies for a credit under section 7 of this chapter.

1 SECTION 144. IC 6-3.1-22.3 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

3 **Chapter 22.3. Prohibition on Carry Forward of Unused Rerefined Lubrication Oil**
4 **Facility Credit**

5 **Sec. 1. A taxpayer is not entitled to carry forward an unused credit under IC 6-3.1-22.2,**
6 **as added by P.L.291-2001 (before its repeal), to a taxable year beginning after December**
7 **31, 2007.**

8 SECTION 150. IC 6-3.1-27-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
9 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A person who**
10 **would have been eligible for a credit for the production of biodiesel, blended biodiesel, or**
11 **ethanol in 2005 under section 8 or 9 of this chapter, as effective before their amendment by**
12 **P.L.191-2005, is eligible for the credit in 2005 only if the person complies with P.L.191-2005.**
13 **However, a person that would have been eligible for a credit in 2005 under section 10 of this**
14 **chapter, as effective before its amendment by P.L.191-2005, continues to be eligible for the**
15 **credit through any taxable year beginning before May 9, 2005, as if P.L.191-2005 had not**
16 **been enacted, except for section 12 of this chapter, as amended by P.L.191-2005.**

17 SECTION 152. IC 6-3.1-28-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
18 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A person who**
19 **would have been eligible for a credit for the production of biodiesel, blended biodiesel, or**
20 **ethanol in 2005 under section 7 of this chapter, as effective before its amendment by**
21 **P.L.191-2005, is eligible for the credit in 2005 only if the person complies with P.L.191-2005.**
22 **The amount of the credits taken by a taxpayer under section 10 of this chapter, as effective**
23 **before the enactment of P.L.191-2005, reduces the maximum allowable credit available**
24 **under section 10 of this chapter, as amended by P.L.191-2005.**

25 SECTION 160. IC 6-3.5-0.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
26 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

27 **Chapter 0.5. Adoption of Certain Ordinances Relating to a County Adjusted Gross**
28 **Income Tax or A County Option Income Tax**

29 **Sec. 1. Notwithstanding any provision in IC 6-3.5-1.1 (including the August 1 deadlines**
30 **applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), and**
31 **IC 6-3.5-1.1-26(e)), a county council may in 2007 adopt an additional county adjusted gross**
32 **income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 at any time before**
33 **January 1, 2008.**

34 **Sec. 2. Notwithstanding any provision in IC 6-3.5-6 (including the August 1 deadlines**
35 **applicable under IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), and IC 6-3.5-6-32(e)),**
36 **a county income tax council or county council, as applicable, may in 2007 adopt an**
37 **additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or**
38 **IC 6-3.5-6-32 at any time before January 1, 2008.**

39 **Sec. 3. An ordinance to impose an additional county adjusted gross income tax rate under**
40 **IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 or an additional county option income**
41 **tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 is legalized and validated if:**

- 42 (1) the ordinance was adopted after the August 1 deadline applicable under
43 IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), IC 6-3.5-1.1-26(e),
44 IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), or IC 6-3.5-6-32(e);
45 (2) the ordinance was adopted before July 1, 2007; and

1 (3) except for the requirement that the ordinance be adopted by the August 1 deadline,
2 the ordinance was adopted as required by law.

3 Sec. 4. Notwithstanding any provision of IC 6-3.5-1.1 or IC 6-3.5-6, any additional county
4 adjusted gross income tax rate adopted in 2007 under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or
5 IC 6-3.5-1.1-26 and any additional county option income tax rate adopted in 2007 under
6 IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 take effect as follows:

7 (1) In the case of an ordinance adopted before October 1, 2007, the tax rate takes effect
8 October 1, 2007.

9 (2) In the case of an ordinance adopted after September 30, 2007, and before October
10 16, 2007, the tax rate takes effect November 1, 2007.

11 (3) In the case of an ordinance adopted after October 15, 2007, and before November
12 16, 2007, the tax rate takes effect December 1, 2007.

13 (4) In the case of an ordinance adopted after November 15, 2007, and before January
14 1, 2008, the tax rate takes effect January 1, 2008.

15 SECTION 161. IC 6-3.5-0.6 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

17 Chapter 0.6. Adoption of Certain Ordinances Relating to a County Adjusted Gross
18 Income Tax or A County Option Income Tax

19 Sec. 1. Notwithstanding any provision in IC 6-3.5-1.1 (including the August 1 deadlines
20 applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), and
21 IC 6-3.5-1.1-26(e)), a county council may in 2008 adopt or increase an additional county
22 adjusted gross income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 at
23 any time before January 1, 2009.

24 Sec. 2. Notwithstanding any provision in IC 6-3.5-6 (including the August 1 deadlines
25 applicable under IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), and IC 6-3.5-6-32(e)),
26 a county income tax council or county council, as applicable, may in 2008 adopt or increase
27 an additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or
28 IC 6-3.5-6-32 at any time before January 1, 2009.

29 Sec. 3. Notwithstanding any provision of IC 6-3.5-1.1 or IC 6-3.5-6, any additional county
30 adjusted gross income tax rate adopted or increased in 2008 under IC 6-3.5-1.1-24,
31 IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 and any additional county option income tax rate
32 adopted or increased in 2008 under IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 take effect
33 as follows:

34 (1) In the case of an ordinance adopted before October 1, 2008, the tax rate takes effect
35 October 1, 2008.

36 (2) In the case of an ordinance adopted after September 30, 2008, and before October
37 16, 2008, the tax rate takes effect November 1, 2008.

38 (3) In the case of an ordinance adopted after October 15, 2008, and before November
39 16, 2008, the tax rate takes effect December 1, 2008.

40 (4) In the case of an ordinance adopted after November 15, 2008, and before January
41 1, 2009, the tax rate takes effect January 1, 2009.

42 SECTION 163. IC 6-3.5-0.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

44 Chapter 0.8. Adoption of Certain Ordinances Relating to a County Adjusted Gross
45 Income Tax or A County Option Income Tax

1 **Sec. 1. Notwithstanding any provision in IC 6-3.5-1.1 (including the August 1 deadlines**
2 **applicable under IC 6-3.5-1.1-24(a), IC 6-3.5-1.1-24(b), IC 6-3.5-1.1-25(i), and**
3 **IC 6-3.5-1.1-26(e)), a county council may in 2009 adopt an additional county adjusted gross**
4 **income tax rate under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or IC 6-3.5-1.1-26 at any time before**
5 **November 1, 2009.**

6 **Sec. 2. Notwithstanding any provision in IC 6-3.5-6 (including the August 1 deadlines**
7 **applicable under IC 6-3.5-6-30(a), IC 6-3.5-6-30(b), IC 6-3.5-6-31(i), and IC 6-3.5-6-32(e)),**
8 **a county income tax council or county council, as applicable, may in 2009 adopt an**
9 **additional county option income tax rate under IC 6-3.5-6-30, IC 6-3.5-6-31, or**
10 **IC 6-3.5-6-32 at any time before November 1, 2009.**

11 **Sec. 3. Notwithstanding any provision of IC 6-3.5-1.1 or IC 6-3.5-6, any additional county**
12 **adjusted gross income tax rate adopted in 2009 under IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, or**
13 **IC 6-3.5-1.1-26 and any additional county option income tax rate adopted in 2009 under**
14 **IC 6-3.5-6-30, IC 6-3.5-6-31, or IC 6-3.5-6-32 take effect as follows:**

15 **(1) In the case of an ordinance adopted before October 1, 2009, the tax rate takes effect**
16 **October 1, 2009.**

17 **(2) In the case of an ordinance adopted after September 30, 2009, and before October**
18 **16, 2009, the tax rate takes effect November 1, 2009.**

19 **(3) In the case of an ordinance adopted after October 15, 2009, and before November**
20 **1, 2009, the tax rate takes effect December 1, 2009.**

21 **SECTION 165. IC 6-3.5-1.1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW**
22 **SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. (a)**
23 **Notwithstanding section 3 of this chapter, the county council of a county described in**
24 **section 3.3 of this chapter, as added by P.L.42-2003, may adopt an ordinance to increase the**
25 **county's county adjusted gross income tax rate after March 31, 2003, and before January**
26 **1, 2004.**

27 **(b) Notwithstanding section 3 of this chapter, an ordinance adopted under this section**
28 **before June 1, 2003, takes effect July 1, 2003. In determining the certified distribution for**
29 **the calendar year beginning January 1, 2004, as required under section 9 of this chapter to**
30 **be performed before July 2, 2003, for a county adopting an ordinance within the time**
31 **specified in this subsection, the department shall take into account the certified ordinance**
32 **forwarded to the department under section 3(c) of this chapter in determining the amount**
33 **of the county's certified distribution for the calendar year beginning January 1, 2004.**

34 **(c) Notwithstanding section 3 of this chapter, an ordinance adopted under this section**
35 **after May 31, 2003, and before January 1, 2004, takes effect January 1, 2004. Not later than**
36 **thirty (30) days after receiving the certified ordinance under section 3(c) of this chapter**
37 **from a county adopting an ordinance within the time specified in this subsection, the**
38 **department shall revise the county's certified distribution determined under section 9 of this**
39 **chapter for the calendar year beginning January 1, 2004, to take into account the increased**
40 **county adjusted gross income tax rate specified in the certified ordinance. Notwithstanding**
41 **section 10 of this chapter, as amended by P.L.42-2003, the first distribution reflecting the**
42 **increased county adjusted gross income tax rate shall be made to the county treasurer**
43 **beginning November 1, 2004.**

44 **SECTION 166. IC 6-3.5-1.1-0.4 IS ADDED TO THE INDIANA CODE AS A NEW**
45 **SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.4. An ordinance**

1 adopted after January 1, 2007, and before April 1, 2007, under this chapter, as in effect
2 before amendment by P.L.224-2007, takes effect October 1, 2007, and not July 1, 2007.

3 SECTION 169. IC 6-3.5-6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding the**
5 **provisions in this chapter that indicate that an ordinance establishing or increasing the rate**
6 **of a county option income tax in 2005 must be adopted before April 1, 2005, an ordinance**
7 **adopted in 2005 to establish an additional rate under section 27 of this chapter, as added**
8 **by P.L.214-2005, may be adopted before June 1, 2005. An ordinance under this section must**
9 **be adopted in the same manner as an ordinance under this chapter. An ordinance adopted**
10 **under this section is effective on the later of the following:**

11 (1) July 1, 2005.

12 (2) Fifteen (15) regular business days after the department of state revenue receives a
13 certified copy of the ordinance from the county auditor.

14 SECTION 170. IC 6-3.5-6-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. Notwithstanding the**
16 **provisions in this chapter that indicate that an ordinance establishing or increasing the rate**
17 **of a county option income tax in 2005 must be adopted before April 1, 2005, an ordinance**
18 **adopted in 2005 to establish an additional rate under section 28 of this chapter, as added**
19 **by P.L.214-2005, may be adopted before June 1, 2005. An ordinance under this section must**
20 **be adopted in the same manner as an ordinance under this chapter. An ordinance adopted**
21 **under this section is effective on the later of the following:**

22 (1) July 1, 2005.

23 (2) Fifteen (15) regular business days after the department of state revenue receives a
24 certified copy of the ordinance from the county auditor.

25 SECTION 171. IC 6-3.5-6-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
26 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.5. An ordinance adopted after**
27 **January 1, 2007, and before April 1, 2007, under this chapter, as in effect before**
28 **amendment by P.L.224-2007, takes effect October 1, 2007, and not July 1, 2007.**

29 SECTION 172. IC 6-3.5-6-0.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
30 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.6. Notwithstanding the**
31 **provisions in this chapter, before amendment by P.L.224-2007, specifying that an ordinance**
32 **establishing or increasing the rate of a county option income tax in 2007 must be adopted**
33 **before April 1, 2007, an ordinance adopted in 2007 to establish an additional rate under**
34 **section 33 of this chapter, as added by P.L.224-2007, may be adopted before June 1, 2007.**
35 **An ordinance adopted under this section is effective on the later of the following:**

36 (1) July 1, 2007.

37 (2) Fifteen (15) regular business days after the department receives a certified copy of
38 the ordinance from the county auditor.

39 SECTION 175. IC 6-3.5-7-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) This section applies to**
41 **a county having a population:**

42 (1) of more than one hundred sixty thousand (160,000) but less than two hundred
43 thousand (200,000); and

44 (2) as determined by the 1990 federal decennial census.

45 (b) An ordinance adopted by a county income tax council after July 1, 1992, but before

1 **July 1, 1993, to impose a county option income tax or county economic development income**
2 **tax (as authorized under section 5(g) of this chapter, before its amendment P.L.99-1995) to**
3 **finance a government building to be subleased to the federal government or an agency or**
4 **a department of the federal government under IC 36-9-13.1 (before its repeal by**
5 **P.L.99-1995) is invalid.**

6 SECTION 176. IC 6-3.5-7-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.5. An ordinance adopted after**
8 **January 1, 2007, and before April 1, 2007, under this chapter, as in effect before**
9 **amendment by P.L.224-2007, takes effect October 1, 2007, and not July 1, 2007.**

10 SECTION 177. IC 6-3.5-7-29 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 29. (a) This section applies only**
12 **to a county having a population:**

13 **(1) of more than one hundred seven thousand (107,000) but less than one hundred eight**
14 **thousand (108,000); and**

15 **(2) as determined by the 1990 federal decennial census.**

16 **(b) The following are hereby legalized and validated:**

17 **(1) Any action taken by a county council in adopting the county economic development**
18 **income tax, if the action would have been valid under IC 6-3.5-1.1-3.1, as in effect on**
19 **May 13, 1997.**

20 **(2) Any action of a county in adopting a capital improvement plan under section 15 of**
21 **this chapter, following the adoption of the county economic development income tax**
22 **as permitted by IC 6-3.5-1.1-3.1, as in effect on May 13, 1997.**

23 **(c) Notwithstanding section 5 of this chapter, a county council that reduced its county**
24 **adjusted gross income tax rate in 1997 may adopt an ordinance to impose the county**
25 **economic development income tax before May 31, 1997.**

26 SECTION 195. IC 6-8-13 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO
27 READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

28 **Chapter 13. Effect of Repeal of Gross Income Tax Statute (IC 6-2.1)**

29 **Sec. 1. The repeal of IC 6-2.1 by P.L.192-2002(ss) applies only to taxable years beginning**
30 **after December 31, 2002.**

31 **Sec. 2. (a) This section applies to a taxpayer that:**

32 **(1) was subject to the gross income tax under IC 6-2.1 before January 1, 2003;**

33 **(2) has a taxable year that begins before January 1, 2003, and ends after December 31,**
34 **2002; and**

35 **(3) is not subject to the adjusted gross income tax under IC 6-3 in the taxpayer's**
36 **taxable year.**

37 **(b) A taxpayer shall file the taxpayer's estimated gross income tax return and pay the**
38 **taxpayer's estimated gross income tax liability to the department as provided in**
39 **IC 6-2.1-5-1.1 (before its repeal).**

40 **(c) Except as otherwise provided in 45 IAC 1.1-5-3, the final gross income tax return of**
41 **a taxpayer is due on the fifteenth day of the fourth month following the end of the**
42 **taxpayer's regular taxable year determined as if IC 6-2.1 had not been repealed by**
43 **P.L.192-2002(ss). The taxpayer shall file the final gross income tax return on a form and in**
44 **the manner prescribed by the department of state revenue. At the time of filing the final**
45 **gross income tax return, a taxpayer shall pay to the department of state revenue an amount**

1 equal to the remainder of:

2 (1) the total gross income tax liability incurred by the taxpayer for the part of the
3 taxpayer's taxable year that occurred in calendar year 2002; minus

4 (2) the sum of:

5 (A) the total amount of gross income taxes that was previously paid by the taxpayer
6 to the department of state revenue for any quarter of that same part of the
7 taxpayer's taxable year; plus

8 (B) any gross income taxes that were withheld from the taxpayer for that same part
9 of the taxpayer's taxable year under IC 6-2.1-6 (before its repeal).

10 (d) The department of state revenue may prescribe forms and procedures for reconciling
11 the returns and tax due under P.L.192-2002(ss), SECTION 199 before the enactment of
12 P.L.97-2004, SECTION 136 and the returns and tax due under P.L.192-2002(ss), SECTION
13 199, as amended by P.L.97-2004, SECTION 136. The procedures may include procedures
14 for granting an automatic extension for the filing of some or all returns due before April
15 16, 2003, under P.L.192-2002(ss), SECTION 199 before the enactment of P.L.97-2004,
16 SECTION 136.

17
18 SECTION 201. IC 6-8.1-10-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 14. A corporation may not be**
20 **assessed a penalty for the underpayment of supplemental net income tax (before its repeal)**
21 **due before July 1, 1987, unless the corporation would have been subject to the penalty at**
22 **the supplemental net income tax rate in effect on December 31, 1986.**

APPENDIX A
SECTIONS IN PD 3401 SIMILAR TO EXAMPLES ONE AND TWO
STANDARDS OR PROCEDURES APPLICABLE TO ONE OR MORE
PARTICULAR YEARS

PART THREE
CONTROLLED PROJECTS, PROPERTY TAX APPEALS, TAX COURT APPEALS

1 SECTION 58. IC 6-1.1-20-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) The following provisions**
3 **apply to a controlled project for which a notice of preliminary determination to issue bonds**
4 **or enter into a lease was published before March 1, 2004:**

5 (1) The amendments made to sections 3.1 and 3.2 of this chapter and to section 10 of
6 this chapter, as added by P.L.1-2004, do not apply to:

7 (A) a petition requesting the application of the petition and remonstrance process
8 to the controlled project; or

9 (B) a petition or remonstrance concerning the controlled project.

10 (2) Sections 3.1 and 3.2 of this chapter, both as in effect before March 1, 2004, apply

1 to:

2 (A) a petition requesting the application of the petition and remonstrance process
3 to the controlled project; or

4 (B) a petition or remonstrance concerning the controlled project.

5 SECTION 59. IC 6-1.1-20-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
6 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. The following provisions**
7 **apply to a controlled project for which a notice of preliminary determination to issue bonds**
8 **or enter into a lease was published before March 1, 2004:**

9 (1) The amendments made by sections 3.1, 3.2, and 10 of this chapter, as added by
10 P.L.23-2004, do not apply to:

11 (A) a petition requesting the application of the petition and remonstrance process
12 to the controlled project; or

13 (B) a petition or remonstrance concerning the controlled project.

14 (2) Sections 3.1 and 3.2 of this chapter, both as in effect before March 1, 2004, apply
15 to:

16 (A) a petition requesting the application of the petition and remonstrance process
17 to the controlled project; or

18 (B) a petition or remonstrance concerning the controlled project.

19 SECTION 48. IC 6-1.1-15-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) Except as provided in**
21 **subsection (b), appeals initiated under section 5 of this chapter of final determinations of**
22 **the state board of tax commissioners issued before January 1, 2002, are subject to the law**
23 **in effect before amendments under P.L.198-2001.**

24 (b) Appeals initiated under section 5 of this chapter of final determinations of the state
25 board of tax commissioners issued after June 30, 2001, and before January 1, 2002, are
26 subject to IC 33-3-5-14.7, as added by P.L.198-2001 (before its repeal).

27 SECTION 49. IC 6-1.1-15-0.6 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
28 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.6. (a) This section applies only**
29 **to the appeal of an assessment of real property.**

30 (b) Notwithstanding section 1(b)(2), 1(c), and 1(d) of this chapter, in order to appeal an
31 assessment of real property and have a change in the assessment effective for the assessment
32 date in 2002, 2003, or 2004, the taxpayer must, in the manner provided by section 1 of this
33 chapter, as amended by P.L.1-2004, file a written request for a preliminary conference with
34 the township assessor not later than forty-five (45) days after:

35 (1) a notice of a change of assessment for the assessment date is given to the taxpayer;
36 or

37 (2) the taxpayer receives a tax statement for the property taxes that are based on the
38 assessment for the assessment date;

39 whichever occurs first.

40 (c) An appeal of a taxpayer under subsection (b) must comply with all other
41 requirements applicable to an appeal under this chapter, except that the provisions of
42 section 1(b)(2), 1(c), and 1(d) of this chapter that prohibit appeals of:

43 (1) an assessment for an assessment date in 2002 that is filed after May 10, 2002, apply
44 to property taxes imposed for that assessment date;

45 (2) an assessment for an assessment date in 2003 that is filed after May 10, 2003, apply

1 to property taxes imposed for that assessment date; or
2 (3) an assessment for an assessment date in 2004 that is filed after May 10, 2004, apply
3 to property taxes imposed for that assessment date.

4 SECTION 51. IC 6-1.1-15-0.8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
5 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.8. (a) Except as provided in**
6 **subsection (b), a review of an assessment of real property for the 2003 assessment date**
7 **initiated by a taxpayer after May 10, 2003, and not later than forty-five (45) days after the**
8 **taxpayer receives a tax statement for the property taxes that are based on the assessment**
9 **of the real property for the 2002 assessment date, is valid if:**

10 (1) the review:

11 (A) was initiated before March 16, 2004; and

12 (B) complied with section 1 of this chapter, as in effect before the amendments made
13 by P.L.23-2004; or

14 (2) the review;

15 (A) is initiated after March 16, 2004; and

16 (B) complies with section 1 of this chapter, as amended by P.L.23-2004;
17 other than the requirement for initiating the review not later than May 10, 2003.

18 (b) Subsection (c) does not apply if a notice of a change of assessment for the real
19 property for the 2003 assessment date is given to the taxpayer. In this case, the taxpayer
20 may initiate a review of the 2003 assessment of the real property by complying with section
21 1 of this chapter, as in effect on the date the notice is given.

22 (c) Except as provided in subsection (d), a review of an assessment of real property for
23 the 2004 assessment date initiated by a taxpayer after May 10, 2004, and not later than
24 forty-five (45) days after the taxpayer receives a tax statement for the property taxes that
25 are based on the assessment of the real property for the 2003 assessment date is valid if the
26 review complies with section 1 of this chapter, as amended by P.L.23-2004, other than the
27 requirement for initiating the review not later than May 10, 2004.

28 (d) Subsection (c) does not apply if a notice of a change of assessment for the real
29 property for the 2004 assessment date is given to the taxpayer. In this case, the taxpayer
30 may initiate a review of the 2004 assessment of the real property by complying with section
31 1 of this chapter, as amended by P.L.23-2004.

32 SECTION 71. IC 6-1.1-30-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. Proceedings described in**
34 **section 11(c) of this chapter (as added by P.L.6-1997, before its repeal) except proceedings**
35 **described in IC 6-1.1-15-5, that are pending before the state board of tax commissioners on**
36 **December 31, 1998, shall be conducted after December 31, 1998, by a hearing officer in the**
37 **division of appeals.**

38 SECTION 199. IC 6-8.1-9-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) The addition of section**
40 **7 of this chapter by P.L.91-1989 applies to the following:**

41 (1) An action for the refund of a tax subject to IC 6-8.1-9 that is filed after January 25,
42 1989.

43 (2) An action for the refund of a tax subject to IC 6-8.1-9:

44 (A) that is filed before January 26, 1989; and

45 (B) for which a trial court or the Indiana tax court has not certified a class before

1 **January 26, 1989.**

2 **(3) An action for the refund of a tax subject to IC 6-8.1-9 in which all appellate**
3 **remedies have not been exhausted before January 26, 1989.**

4 **(b) A taxpayer who:**

5 **(1) is a member of a class certified by a trial court or by the Indiana tax court in an**
6 **action filed before January 26, 1989; and**

7 **(2) files a claim for refund of taxes subject to the class action with the department of**
8 **state revenue before July 1, 1989;**

9 **is considered, for the purposes of sections 1(a) and 7 of this chapter, to have filed the claim**
10 **for refund either one (1) day before certification of the class or the date the claim is filed,**
11 **whichever is earlier.**

12 SECTION 283. IC 33-26-3-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
13 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The:**

14 **(1) amendments made to IC 6-4.1-10-5 and IC 33-3-5-2 (before its repeal and now**
15 **codified in this chapter); and**

16 **(2) addition of IC 6-4.1-7-7 and IC 6-4.1-11-7;**

17 **by P.L.59-1990 do not limit the jurisdiction of the tax court to hear an appeal of a case that**
18 **was filed in the tax court under IC 33-3-5-2 (as effective June 30, 1990, before its repeal,**
19 **and now codified in this chapter) before July 1, 1990.**

APPENDIX B

SECTIONS IN PD 3401 SIMILAR TO EXAMPLE THREE

AUTHORITY TO ADOPT TEMPORARY RULES

1 SECTION 109. IC 6-2.5-8-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) All registered retail**
3 **merchant's certificates issued by the department before December 1, 2006, expire on**
4 **December 31, 2006. All registered retail merchant's certificates issued by the department**
5 **after November 30, 2006, and before January 1, 2007, expire on December 31, 2008.**
6 **However, to spread the workload of renewing registered retail merchant's certificates**
7 **throughout a state fiscal year, the department may establish a staggered renewal schedule,**
8 **delaying the expiration date that would otherwise apply under this section to a certificate**
9 **until the expiration date set by the department. The department may not delay the**
10 **expiration of a certificate under this subsection for more than one (1) year.**

11 **(b) This subsection applies to registered retail merchant's certificates that expire under**
12 **this section before March 2, 2007. The department, at least sixty (60) days before the date**
13 **on which a retail merchant's registered retail merchant's certificate expires, shall notify a**
14 **retail merchant who is delinquent in remitting sales or use tax that under section 1(g) of this**
15 **chapter, as amended by P.L.111-2006, the department will not renew the retail merchant's**
16 **registered retail merchant's certificate.**

17 **(c) To carry out P.L.111-2006, the department may adopt temporary rules in the manner**
18 **provided for the adoption, filing, and publication of emergency rules under IC 4-22-2-37.1.**

1 A temporary rule adopted under this subsection expires on the earliest of the following:

2 (1) The date that another temporary rule is adopted under this subsection to replace
3 the previously adopted temporary rule.

4 (2) The date that a permanent rule is adopted under IC 4-22-2 to replace a temporary
5 rule.

6 (3) January 1, 2009.

7 SECTION 116. IC 6-3-2-20.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 20.3. The department may adopt
9 temporary rules in the manner provided for the adoption of emergency rules under
10 IC 4-22-2-37.1 to implement section 20 of this chapter, as added by P.L.162-2006. A
11 temporary rule adopted under this section expires on the earliest of the following:**

12 (1) The date a rule is adopted by the department under IC 4-22-2 that repeals, amends,
13 or supersedes the temporary rule.

14 (2) The date another temporary rule is adopted under this section that repeals, amends,
15 or supersedes a previously adopted temporary rule.

16 (3) The date specified in the temporary rule.

17 (4) July 1, 2007.

APPENDIX C

SECTIONS IN PD 3401 SIMILAR TO EXAMPLE FOUR

INITIAL YEAR OF PROSPECTIVE APPLICATION

PART ONE

"TAXABLE YEARS" AND "PROPERTY TAXES FIRST DUE AND PAYABLE"

1 SECTION 1. IC 1-1-4-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1,
2 2011]: **Sec. 4. (a) The addition of this section by P.L.2-1987 takes effect on January 1, 1987,
3 and applies to taxable years beginning after December 31, 1986.**

4 (b) Except as otherwise provided, the definition of Internal Revenue Code set forth in
5 IC 6-3-1-11 applies to all statutes referring to the Internal Revenue Code.
6

7 SECTION 2. IC 3-11-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to
9 sections 1, 9, and 13 of this chapter by P.L.17-1995 apply to taxes first due and payable after
10 December 31, 1995.**

11 SECTION 3. IC 4-4-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to
13 section 15 of this chapter by P.L.2-1987 take effect on January 1, 1987, and apply to taxable
14 years beginning after December 31, 1986.**

15 SECTION 4. IC 4-4-11.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to
17 sections 1, 2, 3 (before its repeal), 14, 17, 18, and 32 (before its repeal) of this chapter by
18 P.L.2-1987 take effect on January 1, 1987, and apply to taxable years beginning after**

1 **December 31, 1986.**

2 SECTION 5. IC 5-10.1-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
4 **sections 2, 3, and 4 of this chapter by P.L.2-1987 take effect on January 1, 1987, and apply**
5 **to taxable years beginning after December 31, 1986.**

6 SECTION 7. IC 5-16-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
8 **sections 1 and 4 of this chapter by P.L.25-1995 apply to property taxes first due and payable**
9 **after December 31, 1996.**

10 SECTION 8. IC 5-16-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
12 **section 1 of this chapter by P.L.25-1995 apply to property taxes first due and payable after**
13 **December 31, 1996.**

14 SECTION 9. IC 5-28-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of section 3**
16 **of this chapter by P.L.191-2005 applies only to taxable years beginning after December 31,**
17 **2004.**

18 SECTION 10. IC 5-28-15-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The addition of**
20 **IC 4-4-6.1-1.7 (before its repeal, now codified in section 4 of this chapter) by P.L.25-1995**
21 **applies to property taxes first due and payable after December 31, 1996.**

22 SECTION 14. IC 6-1.1-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
24 **to this chapter apply as follows:**

25 (1) **The amendments made to section 15 of this chapter by P.L.25-1995 apply to**
26 **property taxes first due and payable after December 31, 1996.**

27 (2) **The amendments made to section 11 of this chapter by P.L.214-2005 apply only to**
28 **property taxes first due and payable after December 31, 2006.**

29 (3) **The amendments made to section 9 of this chapter by P.L.101-2008 apply to**
30 **property taxes first due and payable after December 31, 2008.**

31 SECTION 25. IC 6-1.1-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
33 **section 7 of this chapter by P.L.57-1986 take effect January 1, 1987, and apply to property**
34 **taxes first due and payable after December 31, 1986.**

35 SECTION 29. IC 6-1.1-8.2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
36 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of this chapter**
37 **by P.L.253-1999 applies only to property taxes first due and payable after December 31,**
38 **1999.**

39 SECTION 32. IC 6-1.1-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
41 **to this chapter apply as follows:**

42 (1) **The amendments made to sections 3 and 3.5 of this chapter by P.L.1-2002 apply to**
43 **property taxes due and payable after December 31, 2002.**

44 (2) **The amendments made to section 3 of this chapter by P.L.154-2006 apply only to**
45 **property taxes first due and payable after December 31, 2006.**

1 SECTION 42. IC 6-1.1-12.2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
3 **this chapter by P.L.224-2003 applies only to assessment dates after January 1, 2003, and ad**
4 **valorem property taxes due and payable after January 1, 2004.**

5 SECTION 44. IC 6-1.1-12.6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
6 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
7 **this chapter by P.L.70-2008 applies only to property taxes first due and payable after 2009.**

8 SECTION 53. IC 6-1.1-17-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
9 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
10 **to this chapter apply as follows:**

11 (1) **The amendments made to section 18 of this chapter (before its repeal) by**
12 **P.L.36-1994 apply to property taxes first due and payable after December 31, 1994.**

13 (2) **The addition of section 20 of this chapter by P.L.25-1995 applies to property taxes**
14 **first due and payable after December 31, 1996.**

15 (3) **The amendments made to section 3 of this chapter by P.L.51-1996 apply to property**
16 **taxes first due and payable after December 31, 1996.**

17 (4) **The amendments made to section 20 of this chapter by P.L.1-2004 apply only to**
18 **property taxes first due and payable after December 31, 2004.**

19 (5) **The amendments made to section 20 of this chapter by P.L.23-2004 apply only to**
20 **property taxes first due and payable after December 31, 2004.**

21 (6) **The amendments made to section 0.5 of this chapter by P.L.144-2008 apply only to**
22 **property taxes first due and payable after 2008.**

23 SECTION 54. IC 6-1.1-18-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
25 **to this chapter apply as follows:**

26 (1) **The amendments made to section 3 of this chapter by P.L.36-1994 apply to property**
27 **taxes first due and payable after December 31, 1994.**

28 (2) **The amendments made to section 5 of this chapter by P.L.17-1995 apply to taxes**
29 **first due and payable after December 31, 1995.**

30 (3) **The amendments made to section 3 of this chapter by P.L.25-1995 apply to property**
31 **taxes first due and payable after December 31, 1996.**

32 (4) **The amendments made to sections 12 and 13 of this chapter by P.L.219-2007 apply**
33 **only to property taxes first due and payable after December 31, 2006.**

34 SECTION 55. IC 6-1.1-18.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
35 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
36 **amendments to this chapter apply as follows:**

37 (1) **The addition of section 13.5 of this chapter by P.L.60-1986 does not apply to appeals**
38 **filed under section 12 of this chapter before July 1, 1986.**

39 (2) **The amendments made to section 13 of this chapter by P.L.24-1986 does not apply**
40 **to appeals filed under section 12 of this chapter before July 1, 1986.**

41 (3) **The amendments made to section 3 of this chapter by P.L.64-1986 apply to property**
42 **taxes first due and payable after December 31, 1986.**

43 (4) **The addition of section 13.3 of this chapter (before its repeal) by P.L.65-1986 takes**
44 **effect July 1, 1986, and applies to property taxes first due and payable after December**
45 **31, 1986.**

- 1 (5) The amendments made to section 13 of this chapter by P.L.84-1987 apply to
2 property taxes first due and payable after December 31, 1987.
- 3 (6) The amendments made to section 13 of this chapter by P.L.54-1988 apply to
4 property taxes first due and payable after December 31, 1988.
- 5 (7) The addition of sections 10.2 and 19 of this chapter by P.L.343-1989(ss) applies to
6 property taxes first due and payable after December 31, 1989.
- 7 (8) The addition of sections 10.3 and 10.4 of this chapter by P.L.35-1990 applies to
8 property taxes first due and payable after December 31, 1990.
- 9 (9) The amendments made to section 13 of this chapter by P.L.66-1993 apply to
10 property taxes first due and payable after December 31, 1993.
- 11 (10) The amendments made to section 13 of this chapter by P.L.67-1993 apply to
12 property taxes first due and payable after December 31, 1993.
- 13 (11) The addition of section 20 of this chapter by P.L.19-1994 applies to property taxes
14 first due and payable after December 31, 1994.
- 15 (12) The amendments made to section 9.7 by P.L.36-1994 apply to property taxes first
16 due and payable after December 31, 1994.
- 17 (13) The addition of section 10.5 of this chapter by P.L.37-1994 applies to property
18 taxes first due and payable after December 31, 1994.
- 19 (14) The amendments made to section 9.8 of this chapter by P.L.17-1995 apply to taxes
20 first due and payable after December 31, 1995.
- 21 (15) The amendments made to sections 7, 8, 9.8, 13, and 13.5 of this chapter by
22 P.L.25-1995 apply to property taxes first due and payable after December 31, 1996.
- 23 (16) The amendments made to section 13 of this chapter by P.L.87-1995 apply to
24 property taxes first due and payable after December 31, 1995.
- 25 (17) The amendments made to section 10.4 of this chapter by P.L.36-2000 apply to
26 property taxes first due and payable after December 31, 2000.
- 27 (18) The amendments made to section 1 of this chapter by P.L.1-2004 apply to property
28 taxes first due and payable after December 31, 2003.
- 29 (19) The amendments made to section 13 of this chapter by P.L.1-2004 apply only to
30 property taxes first due and payable after December 31, 2003.
- 31 (20) The amendments made to section 17 of this chapter by P.L.1-2004 apply only to
32 property taxes first due and payable after December 31, 2004.
- 33 (21) The amendments made to section 16 of this chapter by P.L.1-2004 apply to
34 property taxes first due and payable after December 31, 2003.
- 35 (22) The amendments made to section 1 of this chapter by P.L.23-2004 apply to
36 property taxes first due and payable after December 31, 2003.
- 37 (23) The amendments made to section 13 of this chapter by P.L.23-2004 apply only to
38 property taxes first due and payable after December 31, 2003.
- 39 (24) The amendments made to section 17 of this chapter by P.L.23-2004 apply only to
40 property taxes first due and payable after December 31, 2003.
- 41 (25) The amendments made to section 16 of this chapter by P.L.23-2004 apply to
42 property taxes first due and payable after December 31, 2003.
- 43 (26) The amendments made to section 12 of this chapter by P.L.67-2006 apply only to
44 property taxes first due and payable after December 31, 2005.
- 45 (27) The amendments made to section 13 of this chapter by P.L.80-2006 apply only to

1 ad valorem property taxes first due and payable after December 31, 2006.

2 (28) The amendments made to sections 1 and 13 of this chapter by P.L.154-2006 apply
3 only to property taxes first due and payable after December 31, 2006.

4 (29) The amendments made to section 9.8 of this chapter by P.L.219-2007 apply only
5 to property taxes first due and payable after December 31, 2006.

6 SECTION 56. IC 6-1.1-19-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
8 to this chapter apply as follows:

9 (1) The addition of section 10 of this chapter (before its repeal) by P.L.82-1989 applies
10 to ad valorem property taxes first due and payable after December 31, 1989.

11 (2) The amendments made to section 1.5 of this chapter (before its repeal) by
12 P.L.51-1990 apply to property taxes first due and payable after December 31, 1990.

13 (3) The amendments made to section 1.7 of this chapter (before its repeal) by
14 P.L.58-1991 apply to property taxes first due and payable after December 31, 1989. If
15 a school corporation is affected by the amendments made to section 1.7 of this chapter
16 by P.L.58-1991 for property taxes first due and payable in 1990, the state board of tax
17 commissioners shall allow a transfer to the school corporation's general fund in 1992
18 and reduce the school corporation's general fund levy for 1992, as provided in section
19 1.7 of this chapter (as amended by P.L.58-1991, before its repeal).

20 (4) The amendments made to section 1.5 of this chapter (before its repeal) by
21 P.L.240-1991(ss2) apply to property taxes first due and payable after December 31,
22 1991.

23 (5) The amendments made to section 1.5 of this chapter (before its repeal) by
24 P.L.277-1993 apply to property taxes first due and payable after December 31, 1993.

25 (6) The addition of section 5.1 of this chapter (before its repeal) by P.L.36-1994 applies
26 to property taxes first due and payable after December 31, 1994.

27 (7) The amendments made to sections 1, 4.1 (before its repeal), and 8 (before its repeal)
28 of this chapter by P.L.25-1995 apply to property taxes first due and payable after
29 December 31, 1996.

30 (8) The addition of sections 4.2, 4.3, and 5.4 (before their repeal) of this chapter by
31 P.L.25-1995 applies to property taxes first due and payable after December 31, 1996.

32 (9) The amendments made to section 5.1 of this chapter (before its repeal) by
33 P.L.260-1997 apply only to:

34 (A) property taxes first due and payable after December 31, 1997; and

35 (B) school years beginning after June 30, 1996.

36 (10) The amendments made to section 1.7 of this chapter (before its repeal) by
37 P.L.1-2004 apply only to property taxes first due and payable after December 31, 2004.

38 (11) The amendments made to sections 1.5 and 4.7 of this chapter (before their repeal)
39 by P.L.1-2004 apply to property taxes first due and payable after December 31, 2003.

40 (12) The amendments made to section 1.7 of this chapter (before its repeal) by
41 P.L.23-2004 apply only to property taxes first due and payable after December 31,
42 2003.

43 (13) The addition of sections 1.5 and 4.7 of this chapter (before their repeal) by
44 P.L.23-2004 applies to property taxes first due and payable after December 31, 2003.

45 (14) The amendments made to section 2 of this chapter (before its repeal) by

1 **P.L.67-2006 apply only to property taxes first due and payable after December 31,**
2 **2005.**

3 SECTION 62. IC 6-1.1-22.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
4 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
5 **made to section 6 of this chapter by P.L.67-2006 apply only to property taxes first due and**
6 **payable after December 31, 2005.**

7 SECTION 69. IC 6-1.1-29-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
9 **section 9 of this chapter (before its repeal) by P.L.36-1994 apply to property taxes first due**
10 **and payable after December 31, 1994.**

11 SECTION 70. IC 6-1.1-30-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of section 14.5**
13 **of this chapter by P.L.25-1995 applies to property taxes first due and payable after**
14 **December 31, 1996.**

15 SECTION 80. IC 6-1.1-41-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of this chapter**
17 **by P.L.17-1995 applies to taxes first due and payable after December 31, 1995.**

18 SECTION 83. IC 6-1.1-44-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of this chapter**
20 **by P.L.215-2003 applies to property taxes first due and payable after December 31, 2004.**

21 SECTION 84. IC 6-1.1-45-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition of this**
23 **chapter by P.L.214-2005 applies to assessment dates occurring after February 28, 2006, for**
24 **property taxes first due and payable after December 31, 2006.**

25 **(b) The following amendments to this chapter apply as follows:**

26 **(1) The amendments made to section 9 of this chapter by P.L.154-2006 apply only to**
27 **property taxes first due and payable after December 31, 2006.**

28 **(2) The amendments made to section 12 of this chapter by P.L.211-2007 apply to**
29 **assessment dates occurring after February 28, 2007, for property taxes first due and**
30 **payable after December 31, 2007.**

31 SECTION 91. IC 6-2.3-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
33 **section 1 of this chapter by P.L.211-2007 apply to taxable years beginning after December**
34 **15, 2007.**

35 SECTION 110. IC 6-3-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
36 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
37 **to this chapter apply as follows:**

38 **(1) The amendments made to section 3.5 of this chapter by P.L.73-1985 take effect**
39 **January 1, 1985, and apply to taxable years beginning after December 31, 1984.**

40 **(2) Section 0.2 of this chapter (first enacted by P.L.74-1985) takes effect January 1,**
41 **1985.**

42 **(3) The amendments made to sections 11 and 17 (before its repeal) of this chapter by**
43 **P.L.74-1985 take effect January 1, 1985, and apply to taxable years that begin after**
44 **December 31, 1984.**

45 **(4) The addition of sections 26, 27, and 28 of this chapter by P.L.75-1985 takes effect**

1 January 1, 1985, and applies to taxable years that end after December 31, 1984.

2 (5) The amendments made to sections 11 and 17 (before its repeal) of this chapter by
3 P.L.71-1986 apply to taxable years that begin after December 31, 1985.

4 (6) The amendments made to sections 3.5, 10, 11, and 17 (before its repeal) of this
5 chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable years
6 beginning after December 31, 1986.

7 (7) The amendments made to section 3.5 of this chapter by P.L.383-1987(ss) apply to
8 taxable years that begin after December 31, 1987.

9 (8) The amendments made to sections 10, 11, and 17 (before its repeal) of this chapter
10 by P.L.63-1988 apply to taxable years that begin after December 31, 1987.

11 (9) The amendments made to section 3.5 of this chapter made by P.L.88-1989 apply to
12 taxable years that begin after December 31, 1988.

13 (10) The amendments made to section 11 of this chapter by P.L.89-1989 apply to
14 taxable years that begin after December 31, 1988.

15 (11) The amendments made to section 11 of this chapter by P.L.64-1991 apply to
16 taxable years that begin after December 31, 1990.

17 (12) The amendments made to section 11 of this chapter by P.L.43-1992 apply to
18 taxable years beginning after December 31, 1991.

19 (13) The amendments made to section 11 of this chapter by P.L.74-1993 apply to
20 taxable years that begin after December 31, 1992.

21 (14) The amendments made to section 11 of this chapter by P.L.19-1994 apply to
22 taxable years that begin after December 31, 1993.

23 (15) The amendments made to section 11 of this chapter by P.L.85-1995 apply to
24 taxable years that begin after December 31, 1993.

25 (16) The amendments made to section 3.5 of this chapter by P.L.128-1999 apply to
26 taxable years beginning after December 31, 1997.

27 (17) The amendments made to section 3.5 of this chapter by P.L.238-1999 apply to
28 taxable years that begin after December 31, 1999.

29 (18) The amendments made to section 3.5 of this chapter by P.L.249-1999 apply to
30 taxable years beginning after December 31, 1998.

31 (19) The amendments made to section 3.5 of this chapter by P.L.257-1999 apply to
32 taxable years beginning after December 31, 1998.

33 (20) The amendments made to section 11 of this chapter by P.L.2-2000 apply to taxable
34 years beginning after December 31, 1998.

35 (21) The amendments made to section 11 of this chapter by P.L.9-2001 apply to taxable
36 years beginning after December 31, 2000.

37 (22) The amendments made to section 3.5 of this chapter by P.L.8-2002 apply to taxable
38 years beginning after December 31, 2000.

39 (23) The amendments made to sections 3.5 and 11 by P.L.105-2003 apply only to
40 taxable years beginning after December 31, 2002.

41 (24) The amendments made to section 3.5 of this chapter by P.L.1-2004 apply only to
42 taxable years after December 31, 2003.

43 (25) The amendments made to section 3.5 of this chapter by P.L.81-2004 apply only to
44 taxable years beginning after December 31, 2003.

45 (26) The amendments made to section 11 of this chapter by P.L.246-2005 apply only to

1 taxable years beginning after December 31, 2004.

2 (27) The amendments made to section 3.5 of this chapter by P.L.246-2005 apply only
3 to taxable years beginning after December 31, 2004.

4 (28) If the general assembly enacts more than one (1) law in the 2006 regular session
5 of the general assembly that amends section 3.5 of this chapter, the laws shall be read
6 together to implement the policies enacted in each act.

7 (29) The amendments made to section 3.5 of this chapter by P.L.144-2007 apply to
8 taxable years beginning after December 31, 2007.

9 (30) The amendments made to section 3.5 of this chapter by P.L.211-2007 apply to
10 taxable years beginning after December 31, 2007.

11 (31) The amendments made to section 3.5 of this chapter by P.L.223-2007 apply only
12 to taxable years beginning after December 31, 2007, for patents issued after December
13 31, 2007.

14 (32) The amendments made to section 11 of this chapter by P.L.131-2008 apply only to
15 taxable years beginning after December 31, 2007.

16 (33) The amendments made to section 3.5 of this chapter by P.L.131-2008 apply to
17 taxable years beginning after December 31, 2007.

18 SECTION 114. IC 6-3-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
20 to this chapter apply as follows:

21 (1) The amendments made to section 2 of this chapter by P.L.75-1985 take effect
22 January 1, 1985, and apply to taxable years that end after December 31, 1984.

23 (2) The addition of section 2.4 of this chapter by P.L.75-1985 takes effect January 1,
24 1985, and applies to taxable years that end after December 31, 1984.

25 (3) The addition of section 10 of this chapter by P.L.2-1987 takes effect January 1,
26 1987, and applies to taxable years beginning after December 31, 1986.

27 (4) The addition of section 11 of this chapter by P.L.91-1987 applies to taxable years
28 that begin after December 31, 1985.

29 (5) The addition of section 12 of this chapter by P.L.383-1987(ss) applies to taxable
30 years that begin after December 31, 1987.

31 (6) The addition of section 13 of this chapter by P.L.62-1988 applies to:

32 (A) property taxes first due and payable after December 31, 1988; and

33 (B) taxable years that begin after December 31, 1988.

34 (7) The amendments made to section 2 of this chapter by P.L.78-1989 apply to taxable
35 years that begin after December 31, 1988.

36 (8) The addition of section 15 of this chapter (before its repeal) by P.L.90-1989 applies
37 to taxable years beginning after December 31, 1989.

38 (9) The amendments made to section 2 of this chapter by P.L.65-1991 apply to taxable
39 years that begin after December 31, 1991.

40 (10) The addition of section 2.3 of this chapter by P.L.70-1993 applies to taxable years
41 beginning after December 31, 1992.

42 (11) The amendments made to section 2.8 of this chapter by P.L.18-1994 apply only to
43 state taxable years beginning after December 31, 1994.

44 (12) The addition of section 18 of this chapter by P.L.92-1995 applies to taxable years
45 beginning after December 31, 1995.

1 (13) The addition of section 18 of this chapter by P.L.93-1995 applies to taxable years
2 beginning after December 31, 1995.

3 (14) The amendments made to section 2 of this chapter by P.L.63-1997 apply to taxable
4 years that begin after December 31, 1997.

5 (15) The addition of section 2.7 of this chapter by P.L.63-1997 applies to taxable years
6 that begin after December 31, 1997.

7 (16) The addition of section 19 of this chapter by P.L.15-2001 applies to taxable years
8 beginning after December 31, 2001.

9 (17) The amendments made to section 9 of this chapter by P.L.47-2001 apply only to
10 taxable years beginning after December 31, 2001.

11 (18) The amendments made to section 8 of this chapter by P.L.289-2001 apply only to
12 taxable years beginning after December 31, 2001.

13 (19) The amendments made to section 8 of this chapter by P.L.269-2003 apply to
14 taxable years beginning after December 31, 2003.

15 (20) The addition of section 1.5 of this chapter by P.L.81-2004 applies to taxable years
16 beginning after December 31, 2004.

17 (21) The amendments made to section 1 of this chapter by P.L.81-2004 apply to taxable
18 years beginning after December 31, 2004.

19 (22) The amendments made to sections 2.5 and 2.6 of this chapter by P.L.81-2004 apply
20 only to taxable years beginning after December 31, 2003.

21 (23) The amendments made to section 1.5 of this chapter by P.L.203-2005 apply to
22 taxable years beginning after December 31, 2005.

23 (24) The addition of section 20 of this chapter by P.L.162-2006 applies only to taxable
24 years beginning after June 30, 2006. The addition of section 20 of this chapter by
25 P.L.162-2006 does not affect the legitimacy or illegitimacy of deductions claimed by
26 taxpayers for taxable years beginning before July 1, 2006. Any determination of:

27 (A) the department; or

28 (B) a court reviewing a department determination;
29 of the legitimacy or illegitimacy of deductions claimed by taxpayers for taxable years
30 beginning before July 1, 2006, shall be made without regard to section 20 of this
31 chapter, as added by P.L.162-2006.

32 (25) The amendments made to section 2 of this chapter by P.L.162-2006 apply to
33 taxable years beginning after December 31, 2006.

34 (26) The addition of section 21.7 of this chapter by P.L.223-2007 applies only to taxable
35 years beginning after December 31, 2007. The department may adopt rules and
36 prescribe forms to implement section 21.7 of this chapter, as added by P.L.223-2007.

37 (27) The amendments made to section 6 of this chapter by P.L.146-2008 apply only to
38 taxable years beginning after December 31, 2007.

39 SECTION 122. IC 6-3-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
41 to this chapter apply as follows:

42 (1) The amendments made to sections 12 and 13 of this chapter by P.L.23-1986 apply
43 to taxable years that begin after December 31, 1986.

44 (2) The amendments made to section 10 of this chapter by P.L.2-1987 take effect
45 January 1, 1987, and apply to taxable years beginning after December 31, 1986.

1 (3) The addition of section 4.1 of this chapter by P.L.278-1993(ss) apply to taxable years
2 that begin after December 31, 1993, and end before January 1, 1998, and do not affect
3 income tax payments due on the last day of January 1994.

4 (4) The amendments made to section 4.1 of this chapter by P.L.85-1995 apply only to
5 taxable years that begin after December 31, 1995.

6 (5) The amendments made to section 8 of this chapter by P.L.94-1995 apply to taxable
7 years that begin after December 31, 1994.

8 (6) The amendments made to section 8 of this chapter by P.L.8-1996 apply to taxable
9 years beginning after December 31, 1995.

10 (7) The amendments made to section 1 of this chapter by P.L.63-1997 apply to taxable
11 years that begin after December 31, 1997.

12 (8) The amendments made to section 4.1 of this chapter by P.L.211-2007 apply to
13 taxable years beginning after December 15, 2007.

14 (9) The amendments made to sections 12 and 13 of this chapter by P.L.211-2007 apply
15 to taxable years beginning after December 31, 2007.

16 (10) The amendments made to sections 4.1 and 8 of this chapter by P.L.131-2008 apply
17 only to taxable years beginning after December 31, 2008.

18 (11) The amendments made to section 1.5 of this chapter by P.L.131-2008 apply to
19 adjusted gross income tax returns filed after December 31, 2008.

20 (12) The amendments made to sections 4.1 and 15.7 of this chapter by P.L.146-2008
21 apply only to taxable years beginning after December 31, 2008.

22 SECTION 125. IC 6-3.1-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
24 **to this chapter apply as follows:**

25 (1) The amendments made to sections 1, 2, 3, 4, and 6 by P.L.57-1990 apply to taxable
26 years that begin after December 31, 1988.

27 (2) The addition of section 7 of this chapter by P.L.57-1990 applies to taxable years that
28 begin after December 31, 1988.

29 (3) The amendments made to section 6 of this chapter by P.L.76-1993 apply to taxable
30 years that begin after December 31, 1991.

31 (4) The amendments made to section 6 of this chapter by P.L.19-1994 apply to taxable
32 years after December 31, 1991.

33 (5) The amendments made to section 1 of this chapter by P.L.8-1996 apply only to
34 taxable years beginning after December 31, 1995.

35 (6) The amendments made to section 6 of this chapter by P.L.192-2002(ss) apply to
36 expenditures made after December 31, 2002, regardless of when the taxpayer's taxable
37 year begins.

38 (7) The amendments made to sections 1, 2, 3, and 4 of this chapter by P.L.192-2002(ss)
39 apply only to taxable years beginning after December 31, 2002. Sections 1, 2, 3, and 4
40 of this chapter, all as effective before the amendments made by P.L.192-2002(ss), apply
41 to taxable years beginning before January 1, 2003.

42 (8) The amendments made to section 2 of this chapter by P.L.193-2005 apply only to
43 taxable years beginning after December 31, 2007.

44 (9) The amendments made to section 3 of this chapter by P.L.193-2005 apply to taxable
45 years beginning after December 31, 2005. A taxpayer with a credit carryover under

1 section 3 of this chapter on December 31, 2005, from a taxable year beginning before
2 January 1, 2006, may carry the excess credit over for a period not to exceed the ten (10)
3 taxable years following the taxable year in which the taxpayer was first entitled to
4 claim the credit. This subdivision shall not be construed to disallow any part of an
5 excess credit used under section 3 of this chapter, as effective before amendment by
6 P.L.193-2005, for any taxable year ending before January 1, 2005.

7 (10) The addition of section 2.5 of this chapter by P.L.197-2005 applies to taxable years
8 beginning after December 31, 2005.

9 (11) The amendments made to section 2 of this chapter by P.L.182-2009(ss) apply to
10 taxable years beginning after December 31, 2009.

11 SECTION 126. IC 6-3.1-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
13 **section 1 of this chapter and the addition of section 6 of this chapter by P.L.129-2001 apply**
14 **to taxable years beginning after December 31, 2001.**

15 SECTION 127. IC 6-3.1-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
17 **section 2 of this chapter by P.L.73-2000 apply to taxable years beginning after December**
18 **31, 1999.**

19 SECTION 129. IC 6-3.1-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
20 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
21 **of this chapter by P.L.9-1986 applies to taxable years that begin after December 31, 1985.**

22 (b) The following amendments to this chapter apply as follows:

23 (1) The addition of section 2.5 of this chapter by P.L.379-1987(ss) applies to taxable
24 years that begin after January 1, 1987.

25 (2) The amendments made to sections 2 and 8 of this chapter by P.L.379-1987(ss) apply
26 to taxable years that begin after January 1, 1987.

27 (3) The addition of section 6.5 of this chapter by P.L.57-1996 applies only to taxable
28 years beginning after December 31, 1994.

29 (4) The amendments made to section 8 of this chapter by P.L.289-2001 apply only to
30 taxable years beginning after December 31, 2001.

31 SECTION 130. IC 6-3.1-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
32 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
33 **this chapter by P.L.379-1987(ss) applies to taxable years that begin after January 1, 1987.**

34 SECTION 131. IC 6-3.1-11.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
35 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
36 **this chapter by P.L.125-1998 applies only to taxable years beginning after December 31,**
37 **1997.**

38 SECTION 132. IC 6-3.1-11.6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
39 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
40 **of this chapter by P.L.81-2004 applies to taxable years beginning after December 31, 2004.**

41 (b) The amendments made to sections 2 and 9 of this chapter by P.L.203-2005 apply to
42 taxable years beginning after December 31, 2005.

43 SECTION 134. IC 6-3.1-13-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
44 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A credit provided**
45 **under this chapter, as added by P.L.41-1994, may be claimed only for taxes owed for**

1 taxable years that begin after December 31, 1993. However, the incremental income tax
2 withholdings on which a credit is based may include withholdings from wages paid after
3 December 31, 1993.

4 SECTION 135. IC 6-3.1-13.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
5 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
6 **this chapter by P.L.291-2001 applies only to taxable years beginning after December 31,**
7 **2000.**

8 SECTION 136. IC 6-3.1-15-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
9 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
10 **of this chapter by P.L.43-1992 applies to taxable years beginning after December 31, 1992.**

11 **(b) Notwithstanding P.L.43-1992, SECTION 18(c), the tax credit under this chapter, as**
12 **amended by P.L.70-1993, applies to taxable years that either end or begin after December**
13 **31, 1992. However, the tax credit is available only for qualified computer equipment that**
14 **is donated after January 1, 1993.**

15 SECTION 137. IC 6-3.1-16-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
16 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
17 **of this chapter by P.L.77-1993 applies to taxable years beginning after December 31, 1993.**

18 **(b) The following amendments to this chapter apply as follows:**

19 **(1) The addition of section 7.5 of this chapter by P.L.57-1996 applies only to taxable**
20 **years beginning after December 31, 1994.**

21 **(2) The addition of section 6.1 of this chapter by P.L.54-1997 applies only to taxable**
22 **years beginning after December 31, 1996.**

23 **(3) The amendments made to sections 7.5, 8, and 14 of this chapter by P.L.54-1997**
24 **apply only to taxable years beginning after December 31, 1996.**

25 SECTION 139. IC 6-3.1-18-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
26 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A tax credit**
27 **provided under this chapter, as added by P.L.15-1997, may be claimed only for taxes owed**
28 **in taxable years that begin after December 31, 1997.**

29 SECTION 140. IC 6-3.1-19-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
30 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
31 **of this chapter by P.L.125-1998 applies only to taxable years beginning after December 31,**
32 **1998.**

33 **(b) The following amendments to this chapter apply as follows:**

34 **(1) The addition of sections 1.5 and 2.5 of this chapter by P.L.224-2003 applies to**
35 **taxable years beginning after December 31, 2002.**

36 **(2) The amendments made to section 3 of this chapter by P.L.224-2003 apply to taxable**
37 **years beginning after December 31, 2002.**

38 **(3) The amendments made to section 3 of this chapter by P.L.81-2004 apply only to**
39 **taxable years beginning after December 31, 2004.**

40 **(4) The amendments made to section 3 of this chapter by P.L.90-2004 apply only to**
41 **taxable years beginning after December 31, 2004.**

42 SECTION 141. IC 6-3.1-20-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
43 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
44 **this chapter by P.L.151-2001 applies only to taxable years beginning after December 31,**
45 **2000.**

1 SECTION 142. IC 6-3.1-21-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
3 **of this chapter by P.L.273-1999 applies to taxable years beginning after December 31, 1998.**

4 **(b) The following amendments to this chapter apply as follows:**

5 **(1) The amendments made to section 6 of this chapter by P.L.131-2008 apply to taxable**
6 **years beginning after December 31, 2008.**

7 **(2) The amendments made to section 6 of this chapter by P.L.146-2008 apply to taxable**
8 **years beginning after December 31, 2008.**

9 SECTION 143. IC 6-3.1-22-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
10 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
11 **this chapter by P.L.129-2001 applies to taxable years beginning after December 31, 2001.**

12 SECTION 147. IC 6-3.1-25.2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
13 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
14 **this chapter by P.L.215-2003 applies to taxable years beginning after December 31, 2003.**

15 SECTION 149. IC 6-3.1-27-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
16 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
17 **of this chapter by P.L.224-2003 applies to taxable years beginning after December 31, 2003.**

18 **(b) The following amendments to this chapter apply as follows:**

19 **(1) The repeal of section 5 of this chapter by P.L.191-2005 applies only to taxable years**
20 **beginning after December 31, 2004.**

21 **(2) The amendments made to sections 8, 9, 10, 12, and 13 of this chapter by**
22 **P.L.191-2005 apply only to taxable years beginning after December 31, 2004.**

23 SECTION 151. IC 6-3.1-28-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
24 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
25 **of this chapter by P.L.224-2003 applies to taxable years beginning after December 31, 2003.**

26 **(b) The following amendments to this chapter apply as follows:**

27 **(1) The amendments made to sections 7, 10, and 11 of this chapter by P.L.191-2005**
28 **apply only to taxable years beginning after December 31, 2004.**

29 **(2) The amendments made to section 11 of this chapter by P.L.175-2007 apply to**
30 **taxable years beginning after December 31, 2007.**

31 SECTION 155. IC 6-3.1-30-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
32 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding**
33 **P.L.193-2005, SECTION 24, an eligible business is entitled to a credit under this chapter**
34 **for relocation costs that are incurred for a qualifying project during a taxable year**
35 **beginning after December 31, 2005.**

36 SECTION 156. IC 6-3.1-30.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
37 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
38 **this chapter by P.L.182-2009(ss) applies to contributions made in taxable years beginning**
39 **after December 31, 2009.**

40 SECTION 157. IC 6-3.1-31-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
41 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
42 **this chapter by P.L.218-2007 applies only to taxable years beginning after December 31,**
43 **2006.**

44 SECTION 158. IC 6-3.1-31.2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
45 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**

1 **this chapter by P.L.218-2007 applies only to taxable years beginning after December 31,**
2 **2006.**

3 SECTION 167. IC 6-3.5-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
5 **section 1 of this chapter by P.L.2-1987 take effect on January 1, 1987, and apply to taxable**
6 **years beginning after December 31, 1986.**

7 SECTION 173. IC 6-3.5-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
9 **to this chapter apply as follows:**

10 **(1) The amendments made to section 3 of this chapter by P.L.22-1988 apply to taxable**
11 **years that begin after December 31, 1987.**

12 **(2) The amendments made to section 9 of this chapter by P.L.63-1988 apply to taxable**
13 **years that begin after December 31, 1987.**

14 **(3) The amendments made to section 1 of this chapter by P.L.66-1991 apply to taxable**
15 **years that begin after December 31, 1990.**

16 **(4) The amendments made to section 26 of this chapter by P.L.199-2005 apply only to**
17 **property taxes first due and payable after December 31, 2006.**

18 **(5) The addition of section 25.5 of this chapter by P.L.199-2005 applies only to property**
19 **taxes first due and payable after December 31, 2005.**

20 **(6) The amendments made to section 18 of this chapter by P.L.146-2008 apply only to**
21 **taxable years beginning after December 31, 2008.**

22 SECTION 179. IC 6-5.5-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
24 **to this chapter apply as follows:**

25 **(1) The amendments made to section 2 of this chapter by P.L.105-2003 apply only to**
26 **taxable years beginning after December 31, 2002.**

27 **(2) The amendments made to section 2 of this chapter by P.L.246-2005 apply only to**
28 **taxable years beginning after December 31, 2004.**

29 **(3) The amendments made to section 2 of this chapter by P.L.223-2007 apply only to**
30 **taxable years beginning after December 31, 2007, for patents issued after December 31,**
31 **2007.**

32 SECTION 180. IC 6-5.5-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
34 **sections 1, 3, and 4 of this chapter by P.L.6-2000 apply to taxable years that begin after**
35 **December 31, 1998.**

36 SECTION 181. IC 6-5.5-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
37 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
38 **section 1 of this chapter by P.L.6-2000 apply to taxable years that begin after December 31,**
39 **1998.**

40 SECTION 194. IC 6-8-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition of this**
42 **chapter by P.L.92-1995 applies to taxable years beginning after December 31, 1995.**

43 **(b) The addition of this chapter by P.L.93-1995 applies to taxable years beginning after**
44 **December 31, 1995.**

45 SECTION 207. IC 8-9.5-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION

1 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
2 **to this chapter apply as follows:**

3 (1) **The addition of section 1.1 of this chapter by P.L.343-1989(ss) applies to property**
4 **taxes first due and payable after December 31, 1989.**

5 (2) **The amendments made to sections 4, 7, and 17 of this chapter by P.L.343-1989(ss)**
6 **apply to property taxes first due and payable after December 31, 1989.**

7 SECTION 208. IC 8-10-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
9 **section 17 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
10 **December 31, 1995.**

11 SECTION 209. IC 8-16-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
13 **sections 1 and 3 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
14 **December 31, 1995.**

15 SECTION 210. IC 8-16-3.1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
16 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
17 **made to section 4 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
18 **December 31, 1995.**

19 SECTION 211. IC 8-17-1-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
21 **section 1 of this chapter by P.L.343-1989(ss) apply to property taxes first due and payable**
22 **after December 31, 1989.**

23 SECTION 212. IC 8-22-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
25 **to this chapter apply as follows:**

26 (1) **The amendments made to section 25 of this chapter by P.L.17-1995 apply to taxes**
27 **first due and payable after December 31, 1995.**

28 (2) **The amendments made to section 28 of this chapter by P.L.116-1995 apply to**
29 **property taxes first due and payable after December 31, 1995.**

30 (3) **The amendments made to section 25 of this chapter by P.L.91-1997 apply only to**
31 **property taxes first due and payable after December 31, 1997.**

32 SECTION 216. IC 12-7-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
34 **section 91 of this chapter by P.L.36-1994 apply to property taxes first due and payable after**
35 **December 31, 1994.**

36 SECTION 217. IC 12-13-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
37 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
38 **section 5 of this chapter by P.L.36-1994 apply to property taxes first due and payable after**
39 **December 31, 1994.**

40 SECTION 218. IC 12-13-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
42 **section 17 of this chapter (before its repeal) by P.L.36-1994 apply to property taxes first due**
43 **and payable after December 31, 1994.**

44 SECTION 220. IC 12-16-14-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
45 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The addition of**

1 **IC 12-5-6-16 (before its repeal, now codified in this chapter) by P.L.16-1986 applies to**
2 **property taxes first due and payable after December 31, 1986.**

3 SECTION 225. IC 12-29-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
5 **sections 1, 2, 3, 4, and 7 of this chapter by P.L.78-2004 apply to property taxes first due and**
6 **payable after December 31, 2003.**

7 SECTION 227. IC 12-29-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
9 **to this chapter apply as follows:**

10 (1) **The amendments made to section 2 of this chapter by P.L.17-1995 apply to taxes**
11 **first due and payable after December 31, 1995.**

12 (2) **The addition of sections 1.2, 17, 18, 19, and 20 of this chapter by P.L.78-2004 apply**
13 **to property taxes first due and payable after December 31, 2003.**

14 (3) **The amendments made to sections 2 and 13 of this chapter by P.L.78-2004 apply to**
15 **property taxes first due and payable after December 31, 2003.**

16 SECTION 228. IC 13-11-2-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
17 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
18 **IC 13-9.5-1-11 (before its repeal, now codified at section 59 of this chapter) by P.L.96-1995**
19 **apply to property taxes first due and payable after December 31, 1995, and to taxable years**
20 **that begin after December 31, 1995.**

21 SECTION 229. IC 13-21-3-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made**
23 **to IC 13-9.5-2-2 and IC 13-9.5-2-11 (before their repeal, now codified in this chapter) by**
24 **P.L.96-1995 apply to property taxes first due and payable after December 31, 1995, and to**
25 **taxable years that begin after December 31, 1995.**

26 (b) **The addition of IC 13-9.5-2-11.1 and IC 13-9.5-2-15 (before their repeal) by**
27 **P.L.96-1995 applies to property taxes first due and payable after December 31, 1995, and**
28 **to taxable years that begin after December 31, 1995.**

29 SECTION 230. IC 13-21-4-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
30 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The addition of**
31 **IC 13-9.5-2.3 (before its repeal, now codified in this chapter) by P.L.96-1995 applies to**
32 **property taxes first due and payable after December 31, 1995, and to taxable years that**
33 **begin after December 31, 1995.**

34 SECTION 231. IC 13-21-5-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
36 **IC 13-9.5-4-11, IC 13-9.5-4-12.5, and IC 13-9.5-4-13 (before their repeal, now codified in this**
37 **chapter) by P.L.96-1995 apply to property taxes first due and payable after December 31,**
38 **1995, and to taxable years that begin after December 31, 1995.**

39 SECTION 232. IC 14-23-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
41 **section 3 of this chapter (before its repeal) by P.L.198-2001 apply to property taxes first due**
42 **and payable after December 31, 2001.**

43 SECTION 234. IC 14-27-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
45 **section 48 of this chapter by P.L.17-1995 apply to taxes first due and payable after**

1 **December 31, 1995.**

2 SECTION 235. IC 14-33-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
4 **section 4 of this chapter by P.L.97-2004 apply only to property taxes first due and payable**
5 **after December 31, 2002.**

6 SECTION 236. IC 14-33-21-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
7 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
8 **made to sections 2, 5, 9, and 10 of this chapter by P.L.17-1995 apply to taxes first due and**
9 **payable after December 31, 1995.**

10 SECTION 237. IC 15-13-8-3.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 3.2. The amendments made to**
12 **IC 15-1.5-8-1 (before its repeal, later codified at IC 15-13-9-1 concerning the property tax**
13 **imposed under IC 15-13-9, before its repeal) by P.L.198-2001 apply to property taxes first**
14 **due and payable after December 31, 2001.**

15 SECTION 239. IC 15-14-9-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
17 **IC 15-1-8-1 (before its repeal, now codified at section 1 of this chapter) by P.L.18-1989**
18 **apply to property taxes first due and payable after December 31, 1989.**

19 SECTION 240. IC 16-22-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **The amendments made to sections**
21 **1 and 4 of this chapter by P.L.17-1995 apply to taxes first due and payable after December**
22 **31, 1995.**

23 SECTION 241. IC 16-22-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
25 **section 41 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
26 **December 31, 1995.**

27 SECTION 243. IC 16-46-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
28 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
29 **made to section 1 of this chapter by P.L.92-1995 apply to taxable years beginning after**
30 **December 31, 1995.**

31 SECTION 244. IC 20-18-2-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
33 **IC 20-8.1-1-7.1 (before its repeal, now codified at section 11 of this chapter) by P.L.36-1994**
34 **apply to property taxes first due and payable after December 31, 1994.**

35 SECTION 245. IC 20-20-13-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
36 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The**
37 **amendments made to IC 20-10.1-25-1 (before its repeal, now codified at section 6 of this**
38 **chapter) by P.L.277-1993 apply to property taxes first due and payable after December 31,**
39 **1993.**

40 **(b) The addition of IC 20-10.1-25-1.2 (before its repeal, now codified at section 7 of this**
41 **chapter) by P.L.277-1993 applies to property taxes first due and payable after December**
42 **31, 1993.**

43 SECTION 246. IC 20-24-7-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made**
45 **to IC 20-5.5-7-3 (before its repeal, now codified at section 2 of this chapter) by P.L.1-2004**

1 apply to property taxes first due and payable after December 31, 2003.

2 (b) The amendments made to IC 20-5.5-7-3 (before its repeal, now codified at section 2
3 of this chapter) by P.L.23-2004 apply to property taxes first due and payable after
4 December 31, 2003.

5 SECTION 249. IC 20-33-2-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
6 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
7 **IC 20-8.1-3-36 (before its repeal, now codified at section 29 of this chapter) by P.L.36-1994**
8 **apply to property taxes first due and payable after December 31, 1994.**

9 SECTION 250. IC 20-35-5-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
11 **IC 20-1-6-20 (before its repeal, now codified in this chapter) by P.L.36-1994 apply to**
12 **property taxes first due and payable after December 31, 1994.**

13 SECTION 251. IC 20-35-8-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
15 **IC 20-1-6-18.2 (before its repeal, now codified in section 2 of this chapter) by P.L.36-1994**
16 **apply to property taxes first due and payable after December 31, 1994.**

17 SECTION 252. IC 20-40-6-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
18 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
19 **IC 21-2-11.5-2 (before its repeal, now partly codified in this chapter) by P.L.25-1995 apply**
20 **to property taxes first due and payable after December 31, 1996.**

21 SECTION 253. IC 20-40-7-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made**
23 **to IC 21-2-11.5-2 (before its repeal, now partly codified in this chapter) by P.L.25-1995**
24 **apply to property taxes first due and payable after December 31, 1996.**

25 (b) The addition of IC 21-2-11.5-3.1 and amendments made to IC 21-2-11.5-3 (before
26 their repeal, now partly codified in this chapter) by P.L.25-1995 apply to property taxes
27 first due and payable after December 31, 1996.

28 SECTION 254. IC 20-40-8-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made**
30 **to IC 21-2-15-4 (before its repeal, now codified in this chapter) by P.L.277-1993 apply to**
31 **property taxes first due and payable after December 31, 1993.**

32 (b) The amendments made to IC 21-2-15-4 (before its repeal, now codified in this
33 chapter) by P.L.25-1995 apply to property taxes first due and payable after December 31,
34 1996.

35 SECTION 256. IC 20-45-5-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
36 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011] **Sec. 0.2. (a) The amendments made**
37 **to IC 21-3-1.7-6.8 (before its repeal, now partly codified at sections 4, 5, and 6 of this**
38 **chapter) by P.L.1-2004 apply to property taxes first due and payable after December 31,**
39 **2003.**

40 (b) The amendments made to IC 21-3-1.7-6.8 (before its repeal, now partly codified at
41 sections 4, 5, and 6 of this chapter) by P.L.23-2004 apply to property taxes first due and
42 payable after December 31, 2003.

43 SECTION 257. IC 20-46-4-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 11. (a) The amendments made**
45 **to IC 21-3-3.1-2 (before its repeal) by P.L.51-1990 apply to property taxes first due and**

1 payable after December 31, 1990.

2 (b) The amendments made to IC 21-3-3.1-2.1 (before its repeal) by P.L.277-1993 apply
3 to property taxes first due and payable after December 31, 1993.

4 (c) The amendments made to IC 21-2-11.5-3 (before its repeal, now partly codified in this
5 chapter) by P.L.25-1995 apply to property taxes first due and payable after December 31,
6 1996.

7 (d) The amendments made to IC 21-2-11.5-3 (before its repeal, now partly codified in this
8 chapter) by P.L.246-2005 apply to property taxes imposed for an assessment date after
9 February 28, 2005, and first due and payable after December 31, 2005.

10 SECTION 258. IC 20-46-5-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made
12 to IC 21-2-11.5-3 (before its repeal, now partly codified in this chapter) by P.L.25-1995
13 apply to property taxes first due and payable after December 31, 1996.**

14 (b) The addition of IC 21-2-11.5-3.1 (before its repeal, now partly codified in this chapter)
15 by P.L.25-1995 applies to property taxes first due and payable after December 31, 1996.

16 (c) The amendments made to IC 21-2-11.5-3 (before its repeal, now partly codified in this
17 chapter) by P.L.246-2005 apply to property taxes imposed for an assessment date after
18 February 28, 2005, and first due and payable after December 31, 2005.

19 SECTION 259. IC 20-46-6-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made
21 to IC 21-2-15-10 (before its repeal, now codified in this chapter) by P.L.277-1993 apply to
22 property taxes first due and payable after December 31, 1993.**

23 (b) The amendments made to IC 21-2-15-6 and IC 21-2-15-11 (before their repeal, now
24 codified in this chapter) by P.L.25-1995 apply to property taxes first due and payable after
25 December 31, 1996.

26 SECTION 260. IC 20-47-2-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
27 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to
28 IC 21-5-11-1 and IC 21-5-11-4 (before their repeal, now codified in this chapter) by
29 P.L.25-1995 apply to property taxes first due and payable after December 31, 1996.**

30 SECTION 261. IC 20-49-3-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
31 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to
32 IC 21-1-4-1, IC 21-1-4-2, and IC 21-1-4-3 (before their repeal, now codified in this chapter)
33 by P.L.277-1993 apply to property taxes first due and payable after December 31, 1993.**

34 SECTION 262. IC 20-49-4-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to
36 IC 21-1-5-1, IC 21-1-5-2, IC 21-1-5-3, IC 21-1-5-4, IC 21-1-5-5, IC 21-1-5-6, IC 21-1-5-7,
37 IC 21-1-5-8, IC 21-1-5-9, IC 21-1-5-10, and IC 21-1-5-11 (before their repeal, now codified
38 in this chapter) by P.L.277-1993 apply to property taxes first due and payable after
39 December 31, 1993.**

40 SECTION 263. IC 20-49-5-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made
42 to IC 21-1-5.1-3 (before its repeal, now codified in this chapter) by P.L.277-1993 apply to
43 property taxes first due and payable after December 31, 1993.**

44 (b) The amendments made to IC 21-1-5.1-4 and IC 21-1-5.1-5 (before their repeal, now
45 codified in this chapter) by P.L.36-1994 apply to property taxes first due and payable after

1 **December 31, 1994.**

2 SECTION 264. IC 22-4-1-2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 2. The amendments made to this**
4 **article by P.L.2-1987 take effect January 1, 1987, and apply to taxable years beginning after**
5 **December 31, 1986.**

6 SECTION 265. IC 23-5-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
8 **section 2 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
9 **years beginning after December 31, 1986.**

10 SECTION 266. IC 23-15-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
11 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
12 **section 1 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
13 **years beginning after December 31, 1986.**

14 SECTION 267. IC 27-1-12-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
16 **section 10 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
17 **years beginning after December 31, 1986.**

18 SECTION 268. IC 27-1-12.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
19 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
20 **made to section 1 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to**
21 **taxable years beginning after December 31, 1986.**

22 SECTION 269. IC 27-1-12.6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
23 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
24 **made to section 5 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to**
25 **taxable years beginning after December 31, 1986.**

26 SECTION 270. IC 27-1-23-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
27 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
28 **section 2 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
29 **years beginning after December 31, 1986.**

30 SECTION 274. IC 28-1-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
31 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
32 **section 7 of this chapter (before its repeal) by P.L.2-1987 take effect January 1, 1987, and**
33 **apply to taxable years beginning after December 31, 1986.**

34 SECTION 275. IC 28-5-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
36 **section 6 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
37 **years beginning after December 31, 1986.**

38 SECTION 276. IC 28-7-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
40 **section 9 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
41 **years beginning after December 31, 1986.**

42 SECTION 277. IC 30-1-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
44 **section 2 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
45 **years beginning after December 31, 1986.**

1 SECTION 278. IC 30-2-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
3 **section 1 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
4 **years beginning after December 31, 1986.**

5 SECTION 279. IC 30-4-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
6 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
7 **section 31 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
8 **years beginning after December 31, 1986.**

9 SECTION 280. IC 30-4-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
11 **sections 18 and 21 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to**
12 **taxable years beginning after December 31, 1986.**

13 SECTION 286. IC 34-55-10-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
14 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments**
15 **made to IC 34-2-28-1 (before its repeal, now codified at section 2 of this chapter) by**
16 **P.L.92-1995 apply to taxable years beginning after December 31, 1995.**

17 SECTION 287. IC 36-1-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
18 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
19 **sections 1, 2, 4 (before its repeal), 7, 8, 10, 12, 13, 17, 18, and 19 of this chapter by**
20 **P.L.343-1989(ss) apply to property taxes first due and payable after December 31, 1989.**

21 SECTION 288. IC 36-1-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
23 **section 1 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
24 **years beginning after December 31, 1986.**

25 SECTION 293. IC 36-4-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
26 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
27 **to this chapter apply as follows:**

28 (1) **The addition of sections 8.5 and 8.6 (before its repeal) of this chapter by**
29 **P.L.379-1987(ss) applies to taxable years that begin after January 1, 1987.**

30 (2) **The amendments made to section 4 of this chapter by P.L.379-1987(ss) apply to**
31 **taxable years that begin after January 1, 1987.**

32 SECTION 294. IC 36-5-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of section 13**
34 **of this chapter by P.L.17-1995 applies to taxes first due and payable after December 31,**
35 **1995.**

36 SECTION 295. IC 36-7-11.9-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
37 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
38 **made to section 3 of this chapter by P.L.2-1987 take effect on January 1, 1987 and apply to**
39 **taxable years beginning after December 31, 1986.**

40 SECTION 304. IC 36-8-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
42 **to this chapter apply as follows:**

43 (1) **The amendments made to section 4 of this chapter by P.L.343-1989(ss) apply to**
44 **property taxes first due and payable after December 31, 1989.**

45 (2) **The amendments made to sections 3 and 4 of this chapter by P.L.269-1993 apply to**

1 **property taxes first due and payable after December 31, 1993.**

2 **(3) The addition of sections 4.5 and 4.6 of this chapter by P.L.269-1993 applies to**
3 **property taxes first due and payable after December 31, 1993.**

4 SECTION 306. IC 36-8-14-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
5 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
6 **sections 2 and 4 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
7 **December 31, 1995.**

8 SECTION 307. IC 36-8-19-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
9 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of this chapter**
10 **by P.L.37-1994 applies to property taxes first due and payable after December 31, 1994.**

11 SECTION 309. IC 36-9-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
13 **section 48 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
14 **December 31, 1995.**

15 SECTION 310. IC 36-9-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
17 **section 14 of this chapter by P.L.2-1987 take effect on January 1, 1987, and apply to taxable**
18 **years beginning after December 31, 1986.**

19 SECTION 311. IC 36-9-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
20 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
21 **made to section 13 of this chapter by P.L.2-1987 take effect on January 1, 1987, and apply**
22 **to taxable years beginning after December 31, 1986.**

23 SECTION 312. IC 36-9-14-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
25 **sections 2, 5, and 7 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
26 **December 31, 1995.**

27 SECTION 313. IC 36-9-14.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
28 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
29 **made to sections 2, 6, and 8 of this chapter by P.L.17-1995 apply to taxes first due and**
30 **payable after December 31, 1995.**

31 SECTION 314. IC 36-9-15-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
33 **section 2 of this chapter by P.L.17-1995 apply to taxes first due and payable after December**
34 **31, 1995.**

35 SECTION 315. IC 36-9-15.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
36 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
37 **made to sections 2, 6, and 8 of this chapter by P.L.17-1995 apply to taxes first due and**
38 **payable after December 31, 1995.**

39 SECTION 316. IC 36-9-17-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
41 **sections 3 and 5 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
42 **December 31, 1995.**

43 SECTION 317. IC 36-9-26-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
45 **sections 2 and 4 of this chapter by P.L.17-1995 apply to taxes first due and payable after**

1 **December 31, 1995.**

2 SECTION 319. IC 36-10-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
4 **to this chapter apply as follows:**

5 (1) **The amendments made to section 21 of this chapter by P.L.17-1995 apply to taxes**
6 **first due and payable after December 31, 1995.**

7 (2) **The amendments made to section 42 of this chapter by P.L.25-1995 apply to**
8 **property taxes first due and payable after December 31, 1996.**

9 SECTION 320. IC 36-10-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
11 **section 36 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
12 **December 31, 1995.**

13 SECTION 321. IC 36-10-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
15 **section 3 of this chapter by P.L.354-1985 take effect July 1, 1985, and apply to property**
16 **taxes first due and payable after December 31, 1985.**

17 SECTION 322. IC 36-10-7.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
18 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
19 **made to section 19 of this chapter by P.L.17-1995 apply to taxes first due and payable after**
20 **December 31, 1995.**

21 SECTION 323. IC 36-10-13-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
22 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The**
23 **amendments made to IC 20-5-17.5-3 (before its repeal, now codified at section 7 of this**
24 **chapter) by P.L.343-1989(ss) apply to property taxes first due and payable after December**
25 **31, 1989.**

26 (b) **The amendments made to IC 20-5-17.5-2 (before its repeal, now codified at sections**
27 **4, 5, and 6 of this chapter) by P.L.53-1990 apply to property taxes first due and payable**
28 **after December 31, 1990.**

29 SECTION 324. IC 36-12-3-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
30 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
31 **IC 20-14-3-10 (before its repeal, now codified at section 12 of this chapter) by P.L.25-1995**
32 **apply to property taxes first due and payable after December 31, 1996.**

33 SECTION 325. IC 36-12-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
35 **section 8 of this chapter by P.L.214-2005 apply only to property taxes first due and payable**
36 **after December 31, 2005.**

37 SECTION 326. IC 36-12-12-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
38 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The addition of**
39 **IC 20-14-13 (before its repeal, now codified in this chapter) by P.L.343-1989(ss) applies to**
40 **property taxes first due and payable after December 31, 1989.**

APPENDIX C
SECTIONS IN PD 3401 SIMILAR TO EXAMPLE FOUR

INITIAL YEAR OF PROSPECTIVE APPLICATION

PART TWO

REFERENCES TO FILING DATES, ASSESSMENT DATES, DISTRIBUTION DATES
NOTICE MAILING DATES, PAYMENT DATES, CONTRACT FORMATION DATES,
AND OTHER DATES

1 SECTION 16. IC 6-1.1-2-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 8. (a) IC 6-1.1-1-3, as amended**
3 **by P.L.6-1997, and all changes in tax rates, deductions, and limits on indebtedness made by**
4 **P.L.6-1997 apply only to budget years and property taxes first due and payable after**
5 **December 31, 2001.**

6 (b) For the purpose of computing:

7 (1) the assessed value growth quotient under IC 6-1.1-18.5-2; and

8 (2) any other value that requires the use of an assessed value from a date before March
9 1, 2001;

10 for a budgetary appropriation, state distribution, or property tax levy first due and payable
11 after December 31, 2001, the assessed value from a date before March 1, 2001, must first
12 be increased from thirty-three and thirty-three hundredths percent (33.33%) of true tax
13 value to one hundred percent (100%) of true tax value before the computation is made.

14 (c) For the purpose of computing:

15 (1) a tax rate under IC 6-1.1-19-1.5 (before its repeal); and

16 (2) any other value that requires the use of a tax rate from a date before March 1, 2001;
17 for a budgetary appropriation, state distribution, or property tax levy first due and payable
18 after December 31, 2001, a tax rate from a date before January 1, 2002, must first be
19 reduced by dividing the tax rate by three (3) before the computation is made.

20 (d) The state board of tax commissioners shall adjust the tax rates of all taxing units to
21 eliminate the effects of changing assessed values from thirty-three and thirty-three
22 hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax
23 value.

24 (e) If a maximum property tax rate that was enacted before 1997 is not amended by
25 P.L.6-1997, the state board of tax commissioners shall adjust the maximum tax rate to
26 eliminate the effects of changing assessed values from thirty-three and thirty-three
27 hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax
28 value.

29 (f) The state board of tax commissioners shall prepare the initial schedule of adjusted
30 assessed values for all political subdivisions under IC 36-1-15, as added by P.L.6-1997, not
31 later than July 1, 2001.

32 (g) It is the intent of the general assembly that all adjustments necessary to implement
33 IC 6-1.1-1-3, as amended by P.L.6-1997, be made without raising the revenues available to
34 governmental units more than would have occurred if P.L.6-1997 were not enacted. The

1 state board of tax commissioners shall provide fiscal officers in the taxing units, assessing
2 officials, and members of the board of tax adjustment with instructions on how to
3 implement this section.

4 (h) The state board of tax commissioners shall submit recommendations before July 1,
5 1998, to the executive director of the legislative services agency concerning any legislation
6 needed to implement the changes described in this section.

7 (i) If a statute that imposes an assessed value limitation on the aggregate amount of bonds
8 that a political subdivision may issue that was enacted before 1997 is not amended by
9 P.L.6-1997, the state board of tax commissioners shall adjust the assessed value limitation
10 to eliminate the effects of changing assessed values from thirty-three and thirty-three
11 hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax
12 value.

13 (j) The state board of tax commissioners shall, if necessary to protect owners of bonds
14 payable in whole or in part from tax increment, adjust the base assessed value to neutralize
15 the effect of changing assessed values under P.L.6-1997 from thirty-three and thirty-three
16 hundredths percent (33.33%) of true tax value to one hundred percent (100%) of true tax
17 value under the following statutes:

18 (1) IC 6-1.1-39.

19 (2) IC 8-22-3.5.

20 (3) IC 36-7-14.

21 (4) IC 36-7-14.5.

22 (5) IC 36-7-15.1.

23 (6) IC 36-7-30.

24 SECTION 20. IC 6-1.1-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
25 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
26 **to this chapter apply as follows:**

27 (1) The amendments made to section 15 of this chapter by P.L.57-1985 take effect
28 January 1, 1986, and apply to personal property tax returns due after December 31,
29 1985.

30 (2) The amendments made to section 7 of this chapter by P.L.54-1991 apply to property
31 tax returns first due after December 31, 1991.

32 (3) The amendments made to section 7 of this chapter by P.L.41-1993 apply to property
33 taxes first due and payable after December 31, 1993.

34 (4) The amendments made to section 7 of this chapter by P.L.25-1995 apply to property
35 taxes first due and payable after December 31, 1996.

36 (5) The amendments made to sections 7 and 7.5 of this chapter by P.L.1-2002 apply to
37 property taxes due and payable after December 31, 2002.

38 (6) The amendments made to sections 1 and 11 (before its repeal) of this chapter by
39 P.L.74-2003 apply to taxes first due and payable after December 31, 2004.

40 (7) The amendments made to section 23 of this chapter by P.L.246-2005 apply only to
41 property taxes first due and payable after December 31, 2004.

42 SECTION 22. IC 6-1.1-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
44 **to this chapter apply as follows:**

45 (1) The amendments made to sections 4 and 27 (before its repeal) of this chapter by

1 P.L.332-1989(ss) apply to property taxes first due and payable after December 31,
2 1989.

3 (2) The amendments made to section 14 of this chapter by P.L.47-1990 apply to
4 property taxes first due and payable after December 31, 1989.

5 (3) The amendments made to section 12.6 of this chapter by P.L.1-2002 apply to
6 property taxes due and payable after December 31, 2002.

7 (4) The amendments made to section 12 of this chapter by P.L.154-2006 apply only to
8 assessment dates after December 31, 2005.

9 (5) The addition of section 39.5 of this chapter by P.L.233-2007 applies to property
10 taxes that are first assessed after February 28, 2006, and are first due and payable after
11 December 31, 2006.

12 (6) The addition of section 11.5 of this chapter by P.L.90-2009 applies only to property
13 taxes first due and payable after 2008.

14 SECTION 23. IC 6-1.1-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The amendments made to
16 section 5 of this chapter by P.L.51-1997 apply only to assessment years beginning after
17 December 31, 1997.

18 SECTION 24. IC 6-1.1-5.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
20 to this chapter apply as follows:

21 (1) The amendments made to sections 3, 4.7, and 5 of this chapter by P.L.228-2005
22 apply only to sales disclosure forms for conveyances after June 30, 2005.

23 (2) The amendments made to section 3 of this chapter by P.L.219-2007 apply only to
24 a conveyance after December 31, 2007.

25 (3) The amendments made to sections 1, 2, 3, 4, 5, 6, 10, and 12 of this chapter by
26 P.L.144-2008 apply only to a conveyance (as defined in section 1 of this chapter, as
27 amended by P.L.144-2008) that occurs after June 30, 2008.

28 SECTION 30. IC 6-1.1-8.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The amendments made to
30 section 8 of this chapter by P.L.154-2006 apply to the assessment date in each year in which
31 this chapter applied or applies in a qualifying county.

32 SECTION 31. IC 6-1.1-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
34 to this chapter apply as follows:

35 (1) The amendments made to section 9 of this chapter by P.L.79-1987 take effect
36 January 1, 1988, and affect property tax exemption claims filed after December 31,
37 1987.

38 (2) The amendments made to section 29 of this chapter (before its repeal) by
39 P.L.78-1989 apply to property taxes first due and payable after December 31, 1989.

40 (3) The addition of section 31.5 of this chapter (before its repeal) by P.L.79-1989 applies
41 to property taxes first due and payable after December 31, 1989.

42 (4) The addition of section 40 of this chapter (before its repeal) by P.L.54-1991 applies
43 to property taxes first assessed after February 28, 1991.

44 (5) The addition of section 31.6 of this chapter (before its repeal) by P.L.57-1993 applies
45 to assessments made after January 1, 1992.

1 (6) The amendments made to section 40 of this chapter (before its repeal) by
2 P.L.64-1993 apply to property taxes first due and payable after December 31, 1992.

3 (7) The amendments made to sections 16 and 18.5 of this chapter by P.L.25-1995 apply
4 to property taxes first due and payable after December 31, 1996.

5 (8) The addition of section 31.4 of this chapter (before its repeal) by P.L.84-1995 applies
6 to property taxes first due and payable after December 31, 1995.

7 (9) The amendments made to sections 29 and 29.5 of this chapter (before their repeal)
8 by P.L.46-1996 apply to property taxes first due and payable after December 31, 1996.

9 (10) The amendments made to section 31.7 of this chapter (before its repeal) by
10 P.L.47-1996 apply to efforts to obtain an exemption in 1994 or thereafter for property
11 taxes first due and payable in 1995 or thereafter.

12 (11) The amendments made to section 16 of this chapter by P.L.6-1997 apply to
13 property taxes first due and payable after December 31, 1996.

14 (12) The addition of section 16.5 of this chapter by P.L.2-1999 applies to property taxes
15 first due and payable after December 31, 1999.

16 (13) The amendments made to sections 29 and 30 of this chapter by P.L.260-1999 apply
17 to property taxes first due and payable after December 31, 1999.

18 (14) The addition of section 16.7 of this chapter by P.L.19-2000 applies to property
19 taxes first due and payable after December 31, 2000.

20 (15) The amendments made to section 16 of this chapter by P.L.126-2000 apply to
21 assessments for March 1, 2000, and property taxes first due and payable after
22 December 31, 2000.

23 (16) The amendments made to section 16.7 of this chapter by P.L.186-2001 apply to
24 property taxes first due and payable after December 31, 2001.

25 (17) The amendments made to sections 18.5 and 21 of this chapter by P.L.198-2001
26 apply to property taxes first due and payable after December 31, 2001.

27 (18) The amendments made to section 16.7 of this chapter by P.L.291-2001 apply only
28 to property taxes first due and payable after December 31, 2001.

29 (19) The amendments made to section 16 of this chapter by P.L.1-2002 apply to
30 property taxes due and payable after December 31, 2002.

31 (20) The amendments made to sections 29 and 29.5 of this chapter by P.L.192-2002(ss)
32 (before their repeal) initially apply to assessment dates in calendar year 2003 and
33 property taxes first due and payable in calendar year 2004.

34 (21) The amendments made to section 16 of this chapter (subject to the amendments
35 made to IC 4-33-4-22 by P.L.97-2004) and section 21 of this chapter by P.L.97-2004
36 apply only to property taxes first due and payable after December 31, 2002.

37 (22) The amendments made to section 16 of this chapter by P.L.196-2007 apply only to
38 property taxes first due and payable after 2007.

39 SECTION 33. IC 6-1.1-12-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
41 to this chapter apply as follows:

42 (1) The amendments made to sections 13 and 14 of this chapter by P.L.60-1985 take
43 effect January 1, 1986, and apply to assessments made after December 31, 1985.

44 (2) The amendments made to section 28.5 of this chapter by P.L.61-1985 apply to
45 property tax deduction statements filed after December 31, 1985.

- 1 (3) The amendments made to sections 9, 11, 14, and 17.4 by P.L.332-1989(ss) apply to
2 property taxes first due and payable after December 31, 1989.
- 3 (4) The addition of section 37 of this chapter by P.L.332-1989(ss) applies to property
4 taxes first due and payable after December 31, 1989.
- 5 (5) The amendments made to section 37 of this chapter by P.L.240-1991(ss2) apply to
6 property taxes first due and payable after December 31, 1991.
- 7 (6) The amendments made to sections 9 and 36 of this chapter by P.L.41-1992 apply to
8 property taxes first due and payable after December 31, 1992.
- 9 (7) The addition of section 38 of this chapter by P.L.41-1992 applies to property taxes
10 first due and payable after December 31, 1992.
- 11 (8) The amendments made to sections 28.5 and 35 (before its repeal) of this chapter by
12 P.L.25-1995 apply to property taxes due and payable after December 31, 1994.
- 13 (9) The amendments made to section 22 of this chapter by P.L.54-1997 apply only to
14 property taxes first due and payable after December 31, 1997.
- 15 (10) The amendments made to section 13 of this chapter by P.L.123-1999, SECTION
16 1 (effective March 1, 1999) and by P.L.123-1999, SECTION 2 (effective March 1, 2001)
17 apply to property taxes first due and payable after December 31, 1999.
- 18 (11) The amendments made to section 14 of this chapter by P.L.123-1999, SECTION
19 3 (effective March 1, 1999) and by P.L.123-1999, SECTION 4 (effective March 1, 2001)
20 apply to property taxes first due and payable after December 31, 1999.
- 21 (12) The amendments made to section 15 of this chapter by P.L.123-1999, SECTION
22 1 (effective March 1, 1999) apply to property taxes first due and payable after
23 December 31, 1999.
- 24 (13) The amendments made to section 9 of this chapter by P.L.155-1999 apply to
25 property taxes first due and payable after December 31, 1999.
- 26 (14) The addition of section 40 of this chapter by P.L.198-2001 applies to property taxes
27 first due and payable after December 31, 2001.
- 28 (15) The amendments made to sections 1, 2, 9, 10.1, 11, 12, 13, 14, 15, 16, 17.4, 17.5,
29 17.8, 37, and 40.5 of this chapter by P.L.291-2001 apply only to property taxes that are
30 first assessed after February 28, 2001, and are first due and payable after December
31 31, 2001.
- 32 (16) The amendments made to sections 28.5, 35 (before its repeal), and 40 of this
33 chapter by P.L.1-2002 apply to property taxes due and payable after December 31,
34 2002.
- 35 (17) The standard deduction under section 37 of this chapter, as amended by
36 P.L.192-2002(ss), initially applies to property taxes first due and payable in 2003.
- 37 (18) The amendments made to sections 9, 11, 13, 14, 16, and 17.4 of this chapter by
38 P.L.20-2004 apply only to property taxes first due and payable after December 31,
39 2004.
- 40 (19) The amendments made to sections 18 and 22 of this chapter and IC 6-1.1-12.1-4.1
41 by P.L.20-2004 apply:
- 42 (A) to property taxes first due and payable after December 31, 2004; and
43 (B) regardless of whether a taxpayer's initial deduction in the five (5) year deduction
44 period under section 18 or 22 of this chapter or IC 6-1.1-12.1-4.1 applied to property
45 taxes first due and payable before January 1, 2005.

1 (20) The addition of section 34.5 of this chapter by P.L.214-2005 applies to property tax
2 assessments made after December 31, 2005.

3 (21) The amendments made to sections 35.5 and 36 of this chapter by P.L.214-2005
4 apply to property tax assessments made after December 31, 2005.

5 (22) The amendments made to sections 2, 4, 10.1, 12, 15, 17, 17.5, 17.8, 20, 24, 30, 35.5,
6 and 38 of this chapter by P.L.154-2006 apply only to property taxes first due and
7 payable after December 31, 2006.

8 (23) The amendments made to sections 2, 10.1, 12, 15, 17, 17.5, 27.1, 30, and 35.5 of this
9 chapter by P.L.183-2007 apply only to property taxes first due and payable after
10 December 31, 2007.

11 (24) The amendments made to sections 9, 14, and 17.4 of this chapter by P.L.219-2007
12 apply to property taxes first due and payable after December 31, 2007.

13 (25) The amendments made to section 37 of this chapter by P.L.224-2007 apply to
14 property taxes first due and payable after December 31, 2007.

15 (26) The amendments made to section 17.9 of this chapter by P.L.101-2008 apply to
16 property taxes first due and payable after December 31, 2008.

17 (27) The addition of sections 44 and 45 of this chapter by P.L.144-2008 applies only to
18 property taxes first due and payable after 2008.

19 (28) The amendments made to sections 1, 2, 3, 4, 9, 10.1, 11, 12, 13, 14, 15, 16, 17, 17.4,
20 17.5, 17.8, 18, 20, 22, 24, 27.1, 30, 31, 33, 34, 34.5, 35.5, and 38 of this chapter by
21 P.L.144-2008 apply only to property taxes first due and payable after 2008.

22 (29) The addition of section 37.5 of this chapter by P.L.146-2008 applies to property
23 taxes first due and payable after December 31, 2008.

24 (30) The amendments made to sections 2 and 44 of this chapter by P.L.75-2009 apply
25 only to:

26 (A) sales disclosure forms and mortgage deduction application forms filed after
27 2008; and

28 (B) property taxes first due and payable after 2009.

29 SECTION 37. IC 6-1.1-12.1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
30 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
31 **amendments to this chapter apply as follows:**

32 (1) The amendments made to sections 3, 4, and 5 of this chapter by P.L.62-1985 take
33 effect January 1, 1986, and apply to property taxes first due and payable after
34 December 31, 1986.

35 (2) The addition of sections 5.1, 5.6, 5.7 (before its repeal), and 7 of this chapter by
36 P.L.82-1987 takes effect July 1, 1987, and applies to deduction applications filed under
37 this chapter after December 31, 1987.

38 (3) The amendments made to sections 2, 3, and 4.5 of this chapter by P.L.82-1987 take
39 effect July 1, 1987, and apply to deduction applications filed under this chapter after
40 December 31, 1987.

41 (4) The amendments made to section 4 of this chapter by P.L.332-1989(ss) apply to
42 property taxes first due and payable after December 31, 1989.

43 (5) The amendments made to section 1 of this chapter by P.L.47-1990 apply to property
44 taxes first due and payable after December 31, 1989.

45 (6) The addition of section 5.8 of this chapter by P.L.47-1990 applies to property taxes

1 first due and payable after December 31, 1989.

2 (7) The amendments made to this chapter by P.L.56-1991 apply as follows:

3 (A) Except as provided in clause (B), the amendments made to section 4.5 of this
4 chapter by P.L.56-1991 apply to the computation of deductions under this chapter
5 for:

6 (i) new manufacturing equipment that is first assessed on or after March 1, 1991;
7 and

8 (ii) new manufacturing equipment that is first assessed on March 1, 1990, to the
9 extent the deductions were timely claimed and computed in accordance with this
10 chapter.

11 (B) The amendments made by P.L.56-1991 do not apply to the computation of
12 deductions under this chapter for new manufacturing equipment located in an
13 economic development district under IC 6-1.1-39 or in an allocation area under
14 IC 36-7-14 if bonds or other obligations issued before July 1, 1991, are payable from
15 tax increments attributable to taxes levied on that manufacturing equipment.

16 (8) Notwithstanding P.L.56-1991 or any other law, a taxpayer's deductions under
17 section 4.5 of this chapter for new manufacturing equipment first assessed on March
18 1, 1991, shall not, as a result of the amendments made by P.L.56-1991, SECTION 2,
19 and codified at section 4.5(f) of this chapter, be less than the deductions the taxpayer
20 would have received for that new manufacturing equipment under section 4.5 of this
21 chapter as it existed immediately before the amendments made by P.L.56-1991,
22 SECTION 2.

23 (9) The amendments made to sections 2, 4, 4.1, 5, and 5.5 (before its repeal) of this
24 chapter by P.L.65-1993 apply to assessed value deductions granted after December 31,
25 1993.

26 (10) The amendments made to section 2.5 of this chapter concerning mailing copies of
27 notices to taxing units by P.L.25-1995 apply only to official actions taken after June 30,
28 1995.

29 (11) The amendments made to sections 1, 2.5, 3, 4.5, 5.5 (before its repeal), 5.6, 6, 9, and
30 11 of this chapter by P.L.25-1995 apply to property taxes first due and payable after
31 December 31, 1996.

32 (12) The amendments made to section 4.7 of this chapter by P.L.205-2001 apply only
33 to property taxes first due and payable after December 31, 2001.

34 (13) The amendments made to section 5.5 (before its repeal) of this chapter by
35 P.L.1-2002 apply to property taxes due and payable after December 31, 2002.

36 (14) The amendments made to IC 6-1.1-12-18, IC 6-1.1-12-22, and section 4.1 of this
37 chapter by P.L.20-2004 apply:

38 (A) to property taxes first due and payable after December 31, 2004; and

39 (B) regardless of whether a taxpayer's initial deduction in the five (5) year deduction
40 period under IC 6-1.1-12-18, IC 6-1.1-12-22, or section 4.1 of this chapter applied to
41 property taxes first due and payable before January 1, 2005.

42 (15) The amendments made to section 3 of this chapter by P.L.72-2004 apply to
43 property taxes first due and payable after December 31, 2004.

44 (16) The amendments made to sections 5.4, 5.6, 5.9, 8, and 14 of this chapter by
45 P.L.193-2005 apply only to property taxes first due and payable after December 31,

1 2006.

2 (17) The amendments made to sections 5 and 5.1 of this chapter by P.L.193-2005 apply
3 to property taxes first due and payable after December 31, 2005.

4 (18) Notwithstanding the amendments made to sections 1, 2, 5.6, and 9 of this chapter
5 by P.L.216-2005, deductions that were approved under this chapter before July 1, 2005,
6 remain in effect after June 30, 2005, according to the provisions of this chapter as they
7 existed on June 30, 2005.

8 (19) The amendments made to section 4.5 of this chapter by P.L.154-2006 apply only
9 to property taxes first due and payable after December 31, 2006.

10 (20) The addition of section 15 of this chapter by P.L.219-2007 applies only to
11 corrections of assessed value deductions for assessment dates after December 31, 2007.

12 (21) The amendments made to sections 4, 4.1, 4.5, and 4.8 of this chapter by
13 P.L.219-2007 apply only to corrections of assessed value deductions for assessment
14 dates after December 31, 2007.

15 (22) The amendments made to section 1 of this chapter by P.L.219-2007 apply only to
16 the installation of tangible personal property after December 31, 2005.

17 SECTION 41. IC 6-1.1-12.1-0.6 IS ADDED TO THE INDIANA CODE AS A NEW
18 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.6. (a) The
19 amendments made to section 1 of this chapter and IC 6-1.1-40-4 by P.L.154-2006, apply
20 only to:

21 (1) new manufacturing equipment, new research and development equipment, new
22 logistical distribution equipment, and new information technology equipment installed
23 and initially used in an economic revitalization area; or

24 (2) new manufacturing equipment installed and initially used in a maritime
25 opportunity district;

26 after December 31, 2005.

27 (b) It is the intent of the general assembly that the amendment of section 1 of this chapter
28 and IC 6-1.1-40-4 by P.L.154-2006 be interpreted to expand the equipment that is eligible
29 for a deduction under this chapter or IC 6-1.1-40 to include equipment that is ineligible for
30 a deduction under this chapter or IC 6-1.1-40 solely because the equipment was used in
31 Indiana by a person other than a deduction applicant (as defined in section 1(15) of this
32 chapter, as added by P.L.154-2006) before being installed by the deduction applicant in an
33 economic revitalization area or a maritime opportunity district.

34 SECTION 43. IC 6-1.1-12.4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
35 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. (a) The addition
36 of this chapter by P.L.193-2005 applies only to:

37 (1) real property development, redevelopment, or rehabilitation; and

38 (2) the purchase of personal property;

39 that occurs as described in this chapter after March 1, 2005.

40 (b) The following amendments made to this chapter apply as follows:

41 (1) The amendments made to section 3 of this chapter by P.L.154-2006 apply only to
42 property taxes first due and payable after December 31, 2006.

43 (2) The addition of section 14 of this chapter by P.L.219-2007 apply only to corrections
44 of assessed value deductions for assessment dates after December 31, 2007.

45 (3) The amendments made to sections 2 and 3 of this chapter by P.L.219-2007 apply

1 **only to corrections of assessed value deductions for assessment dates after December**
2 **31, 2007.**

3 SECTION 57. IC 6-1.1-20-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
5 **to this chapter apply as follows:**

6 **(1) The amendments made to sections 1, 2, and 5 of this chapter by P.L.25-1995 apply**
7 **to property taxes first due and payable after December 31, 1996.**

8 **(2) The addition of sections 1.1, 1.2, 1.3, 1.4, 1.5, 1.6, 1.7, 3.1, 3.2, and 3.3 of this chapter**
9 **by P.L.25-1995 applies to property taxes first due and payable after December 31, 1996.**

10 **(3) The amendments made to section 3.2 of this chapter by P.L.54-1996 apply to any**
11 **petition or remonstrance filed with a county auditor after March 21, 1996, regardless**
12 **of when the time for obtaining signatures on a petition or remonstrance began.**

13 SECTION 61. IC 6-1.1-22-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
15 **to this chapter apply as follows:**

16 **(1) The amendments made to sections 8 (before its repeal) and 9 of this chapter by**
17 **P.L.57-1986 take effect January 1, 1987, and apply to property taxes first due and**
18 **payable after December 31, 1986.**

19 **(2) The addition of section 6.5 of this chapter by P.L.56-1996 applies only to payments**
20 **made, claims submitted, and notice periods beginning after March 14, 1996.**

21 **(3) The amendments made to section 13 of this chapter by P.L.51-1997 apply only to**
22 **assessment years beginning after December 31, 1997.**

23 **(4) The amendments made to section 8 of this chapter (before its repeal) by P.L.64-2004**
24 **apply only to statements prepared and mailed for property taxes and special**
25 **assessments first due and payable after December 31, 2004. However, the amendments**
26 **made to section 8 of this chapter (before its repeal) by P.L.64-2004 apply to statements**
27 **prepared and mailed for property taxes and special assessments first due and payable**
28 **in a county after December 31, 2003, if that date is specified in an ordinance adopted**
29 **by the county under section 8(d) of this chapter (before its repeal), as amended by**
30 **P.L.64-2004.**

31 **(5) The amendments made to sections 3, 5, 9, and 9.5 of this chapter by P.L.67-2006**
32 **apply only to property taxes first due and payable after December 31, 2005.**

33 SECTION 74. IC 6-1.1-36-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
35 **to this chapter apply as follows:**

36 **(1) The amendments made to section 13 of this chapter by P.L.25-1995 apply to**
37 **property taxes first due and payable after December 31, 1996.**

38 **(2) The addition of section 16 of this chapter by P.L.56-1996 applies only to**
39 **delinquency notices, tax sales, property transfers recorded, and remittances by county**
40 **treasurers for collected gross income tax for months beginning after June 30, 1996.**

41 SECTION 75. IC 6-1.1-37-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
42 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
43 **to this chapter apply as follows:**

44 **(1) The amendments made to section 9 of this chapter by P.L.198-2001 apply to interest**
45 **with respect to property taxes for which the original due date or dates are after**

1 December 31, 2001.

2 (2) The amendments made to section 7 of this chapter by P.L.1-2002 apply to property
3 taxes due and payable after December 31, 2002.

4 (3) The amendments made to section 10 of this chapter by P.L.67-2006 apply only to
5 ad valorem property taxes first due and payable after December 31, 2006.

6 (4) The addition of section 10.7 of this chapter by P.L.67-2006 applies only to property
7 taxes first due and payable after December 31, 2006.

8 SECTION 78. IC 6-1.1-40-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
9 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition of this
10 chapter by P.L.62-1988 applies to:**

11 (A) property taxes first due and payable after December 31, 1988; and

12 (B) taxable years that begin after December 31, 1988.

13 (b) The following amendments to this chapter apply as follows:

14 (1) The amendments made to section 11 of this chapter by P.L.1-2002 apply to property
15 taxes due and payable after December 31, 2002.

16 (2) The amendments made to section 10 of this chapter by P.L.154-2006 apply only to
17 property taxes first due and payable after December 31, 2006.

18 (3) The addition of section 14 of this chapter by P.L.219-2007 applies only to
19 corrections of assessed value deductions for assessment dates after December 31, 2007.

20 (4) The amendments made to section 10 of this chapter by P.L.219-2007 apply only to
21 corrections of assessed value deductions for assessment dates after December 31, 2007.

22 SECTION 79. IC 6-1.1-40-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) IC 6-1.1-12.1-1 and
24 section 4 of this chapter, both as amended by P.L.154-2006, apply only to:**

25 (1) new manufacturing equipment, new research and development equipment, new
26 logistical distribution equipment, and new information technology equipment installed
27 and initially used in an economic revitalization area; or

28 (2) new manufacturing equipment installed and initially used in a maritime
29 opportunity district;

30 after December 31, 2005.

31 (b) It is the intent of the general assembly that the amendment of IC 6-1.1-12.1-1 and
32 section 4 of this chapter by P.L.154-2006 be interpreted to expand the equipment that is
33 eligible for a deduction under IC 6-1.1-12.1 or this chapter to include equipment that is
34 ineligible for a deduction under IC 6-1.1-12.1 or this chapter solely because the equipment
35 was used in Indiana by a person other than a deduction applicant (as defined in
36 IC 6-1.1-12.1-1(15), as added by P.L.154-2006) before being installed by the deduction
37 applicant in an economic revitalization area or a maritime opportunity district.

38 SECTION 82. IC 6-1.1-42-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments
40 to this chapter apply as follows:**

41 (1) The addition of section 34 of this chapter by P.L.219-2007 applies only to
42 corrections of assessed value deductions for assessment dates after December 31, 2007.

43 (2) The amendments made to section 28 of this chapter by P.L.219-2007 apply only to
44 corrections of assessed value deductions for assessment dates after December 31, 2007.

45 SECTION 89. IC 6-2.3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER

1 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

2 **Chapter 0.1. Application**

3 **Sec. 1. The addition of this article by P.L.192-2002(ss) applies to taxable years beginning**
4 **after December 31, 2002.**

5 **Sec. 2. (a) The department shall adopt the initial rules and prescribe the initial forms to**
6 **implement this article, as added by P.L.192-2002(ss), before December 1, 2002. The**
7 **department of state revenue may adopt the initial rules required under this section in the**
8 **same manner that emergency rules are adopted under IC 4-22-2-37.1. A rule adopted under**
9 **this section expires on the earlier of the following:**

10 (1) **The date that the rule is superseded, amended, or repealed by a permanent rule**
11 **adopted under IC 4-22-2 or another rule adopted under this section.**

12 (2) **July 1, 2004.**

13 **(b) The addition of this article by P.L.192-2002(ss) applies to taxable years beginning**
14 **after December 31, 2002, and to short taxable years described in subsection (c).**

15 **(c) This subsection applies to a taxpayer that was doing business in Indiana during a**
16 **taxable year determined under the Internal Revenue Code for federal income tax purposes**
17 **that:**

18 (1) **begins before January 1, 2003; and**

19 (2) **ends after December 31, 2002.**

20 **The initial taxable year for a taxpayer under this article, as added by P.L.192-2002(ss), is**
21 **a short taxable year. Notwithstanding IC 6-2.3-1-11, as added by P.L.192-2002(ss), the**
22 **initial taxable year of a taxpayer under this article, as added by P.L.192-2002(ss), begins**
23 **January 1, 2003. The initial taxable year of the taxpayer ends on the day immediately**
24 **preceding the day that the taxpayer's next taxable year under the Internal Revenue Code**
25 **begins.**

26 **(d) The one thousand dollar (\$1,000) basic deduction (IC 6-2.3-5-1) and the resource**
27 **recovery system depreciation deduction (IC 6-2.3-5-3) for the tax imposed under this article,**
28 **as added by P.L.192-2002(ss), for the initial taxable year of the taxpayer is equal to the**
29 **deduction computed under this article for the taxpayer's full taxable year under the**
30 **Internal Revenue Code multiplied by a fraction. The numerator of the fraction is the**
31 **number of days remaining in the taxpayer's taxable year after December 31, 2002, and the**
32 **denominator is the total number of days in the taxable year under the Internal Revenue**
33 **Code for the purposes of federal income taxation.**

34 SECTION 90. IC 6-2.3-4-6, AS ADDED BY P.L.16-2007, SECTION 3, IS AMENDED TO
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 6. (a) Gross receipts derived from the**
36 **sale of utility services between members of a controlled group of corporations or an affiliated**
37 **group are exempt from the utility receipts tax if:**

38 (1) **the seller is the producer of the utility service and the purchaser is the end user; and**

39 (2) **the seller and the purchaser exist at the same location or adjacent locations.**

40 **(b) The addition of this section shall not be construed as imposing liability for the utility**
41 **receipts tax for gross receipts derived from the sale of utility services between members of**
42 **an affiliated group or controlled group of corporations before March 20, 2007.**

43 SECTION 105. IC 6-2.5-7-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
45 **to this chapter apply as follows:**

1 (1) The amendments made to section 8 of this chapter by P.L.71-1993 apply to taxable
2 years beginning after December 31, 1993.

3 (2) The amendments made to section 5 of this chapter by P.L.182-2007 apply to
4 reporting periods ending after June 30, 2007.

5 (3) The addition of section 5.5 of this chapter (before its repeal) by P.L.207-2007 applies
6 to reporting periods ending after June 30, 2007.

7 SECTION 106. IC 6-2.5-7-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** For purposes of sections
9 3 and 5 of this chapter, as amended by P.L.146-2008, all transactions, except the furnishing
10 of public utility, telephone or related services, cable television or similar video and related
11 services, cable radio, satellite television, or satellite radio services and related commodities
12 by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11, shall be
13 considered as having occurred after March 31, 2008, to the extent that delivery of the
14 property or services constituting selling at retail is made after that date to the purchaser or
15 to the place of delivery designated by the purchaser. However, a transaction shall be
16 considered as having occurred before April 1, 2008, to the extent that the agreement of the
17 parties to the transaction was entered into before April 1, 2008, and payment for the
18 property or services furnished in the transaction is made before April 1, 2008,
19 notwithstanding the delivery of the property or services after March 31, 2008.

20 (b) With respect to a transaction constituting the furnishing of public utility, telephone
21 or related services, cable television or similar video and related services, cable radio,
22 satellite television, or satellite radio services and related commodities, only transactions for
23 which the charges are collected upon original statements and billings dated after April 30,
24 2008, shall be considered as having occurred after March 31, 2008.

25 SECTION 92. IC 6-2.5-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
26 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** For purposes of section
27 2 of this chapter, as amended by P.L.146-2008, all transactions, except the furnishing of
28 public utility, telephone or related services, cable television or similar video and related
29 services, cable radio, satellite television, or satellite radio services and related commodities
30 by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11, shall be
31 considered as having occurred after March 31, 2008, to the extent that delivery of the
32 property or services constituting selling at retail is made after that date to the purchaser or
33 to the place of delivery designated by the purchaser. However, a transaction shall be
34 considered as having occurred before April 1, 2008, to the extent that the agreement of the
35 parties to the transaction was entered into before April 1, 2008, and payment for the
36 property or services furnished in the transaction is made before April 1, 2008,
37 notwithstanding the delivery of the property or services after March 31, 2008.

38 (b) With respect to a transaction constituting the furnishing of public utility, telephone
39 or related services, cable television or similar video and related services, cable radio,
40 satellite television, or satellite radio services and related commodities, only transactions for
41 which the charges are collected upon original statements and billings dated after April 30,
42 2008, shall be considered as having occurred after March 31, 2008.

43 SECTION 93. IC 6-2.5-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
45 to this chapter apply as follows:

1 (1) The amendments made to section 1 of this chapter by P.L.70-1993 apply to taxable
2 years beginning after December 31, 1992.

3 (2) The amendments made to section 5 of this chapter by P.L.81-2004 apply only to
4 vehicles, watercraft, and aircraft that are initially titled, registered, or licensed in
5 Indiana after June 30, 2004.

6 SECTION 95. IC 6-2.5-4-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
8 to this chapter apply as follows:

9 (1) The amendments made to section 1 of this chapter by P.L.2-1987 take effect on
10 January 1, 1987 and apply to taxable years beginning after December 31, 1986.

11 (2) The amendments made to section 5 of this chapter by P.L.71-1993 are intended to
12 be a clarification of the law and not a substantive change in the law.

13 (3) The amendments made to section 5 of this chapter by P.L.81-2004 apply to
14 transactions that occur after June 30, 2004.

15 (4) The amendments made to section 11 of this chapter by P.L.81-2004 apply only to
16 transactions occurring after March 1, 2004. A retail transaction to which section 11 of
17 this chapter, as amended by P.L.81-2004, applies shall be considered as having
18 occurred after March 1, 2004, if charges are collected for the retail transactions upon
19 original statements and billings dated after March 31, 2004.

20 (5) The amendments made to section 5 of this chapter by P.L.203-2005 apply to services
21 or commodities sold after December 31, 2005, to a business located in a qualified
22 military base enhancement area established under IC 36-7-34, as added by
23 P.L.203-2005.

24 (6) As used in this subdivision, "home energy" has the meaning set forth in
25 IC 6-2.5-5-16.5. The amendments made to section 5 of this chapter by P.L.162-2006
26 apply to transactions involving home energy that occur after June 30, 2006, and before
27 July 1, 2007.

28 SECTION 96. IC 6-2.5-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
30 to this chapter apply as follows:

31 (1) The amendments made to sections 3, 5.1, 6, and 24 of this chapter by P.L.78-1989
32 apply to taxable years that begin after December 31, 1988.

33 (2) The addition of section 35 of this chapter by P.L.43-1992 applies to transactions
34 occurring after June 30, 1992.

35 (3) The addition of section 36 of this chapter by P.L.70-1993 applies to taxable years
36 beginning after December 31, 1992.

37 (4) The addition of section 37 of this chapter by P.L.19-1994 applies to all proposed tax
38 assessments or assessments that are outstanding as of January 1, 1994, or after January
39 1, 1994, regardless of the tax periods involved.

40 (5) The addition of section 19.5 of this chapter by P.L.61-1997 applies to transactions
41 occurring after December 31, 1996.

42 (6) The repeal of section 15 of this chapter by P.L.81-2004 applies only to retail
43 transactions occurring after June 30, 2004. A retail transaction shall be considered as
44 having occurred after June 30, 2004, to the extent that delivery of the property or
45 services constituting selling at retail is made after that date to the purchaser or to the

1 place of delivery designated by the purchaser. However, a transaction shall be
2 considered as having occurred before July 1, 2004, to the extent that the agreement of
3 the parties to the transaction was entered into before July 1, 2004, and payment for the
4 property or services furnished in the transaction is made before July 1, 2004,
5 notwithstanding the delivery of the property or services after June 30, 2004.

6 (7) The addition of section 39 of this chapter by P.L.195-2005 applies to transactions
7 occurring after June 30, 2005.

8 (8) The amendments made to section 39 of this chapter by P.L.92-2006 apply to retail
9 transactions occurring after June 30, 2006.

10 (9) The addition of section 41 of this chapter (before its repeal) by P.L.137-2006 applies
11 to transactions occurring after December 31, 2006.

12 (10) The addition of section 16.5 of this chapter by P.L.162-2006 applies to transactions
13 involving home energy that occur after June 30, 2006, and before July 1, 2007.

14 SECTION 99. IC 6-2.5-5-37.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 37.3.** For purposes of section 37
16 of this chapter, as amended by P.L.193-2005, all transactions shall be considered as having
17 occurred after June 30, 2005, to the extent that delivery of the property or services
18 constituting selling at retail is made after that date to the purchaser or to the place of
19 delivery designated by the purchaser. However, a transaction shall be considered as having
20 occurred before July 1, 2005, to the extent that the agreement of the parties to the
21 transaction was entered into before July 1, 2005, and payment for the property or services
22 furnished in the transaction is made before July 1, 2005, notwithstanding the delivery of the
23 property or services after June 30, 2005.

24 SECTION 100. IC 6-2.5-5-40.3 IS ADDED TO THE INDIANA CODE AS A NEW
25 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 40.3.** For purposes
26 of section 40 of this chapter, as added by P.L.193-2005, all transactions shall be considered
27 as having occurred after June 30, 2007, to the extent that delivery of the property or
28 services constituting selling at retail is made after that date to the purchaser or to the place
29 of delivery designated by the purchaser. However, a transaction shall be considered as
30 having occurred before July 1, 2007, to the extent that the agreement of the parties to the
31 transaction was entered into before July 1, 2007, and payment for the property or services
32 furnished in the transaction is made before July 1, 2007, notwithstanding the delivery of the
33 property or services after June 30, 2007.

34 SECTION 101. IC 6-2.5-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
36 to this chapter apply as follows:

37 (1) The amendments made to section 9 of this chapter by P.L.81-2004 apply only to
38 deductions assigned after June 30, 2004.

39 (2) The amendments made to section 10 of this chapter by P.L.211-2007 apply to
40 reporting periods beginning after June 30, 2007. The amount of a retail merchant's
41 state gross retail and use tax liability under this article accrued during the period
42 beginning after December 31, 2006, and ending before July 1, 2007, must be used to
43 determine the applicable percentage applied under section 10(b) of this chapter, as
44 amended by P.L.211-2007, for a reporting period beginning after June 30, 2007, and
45 ending before January 1, 2008.

1 (3) For the purposes of applying section 9 of this chapter, section 9 of this chapter, as
2 amended by P.L.184-2006, SECTION 2 (effective July 1, 2007), and not section 9 of this
3 chapter, as amended by P.L.162-2006, SECTION 23 (effective January 1, 2007), shall
4 be treated as applying to deductions from sales tax remittances after December 31,
5 2006, and before July 1, 2007, to the same extent as if the effective date for section 9 of
6 this chapter, as amended by P.L.184-2006, SECTION 2 had been January 1, 2007.

7 (4) The amendments made to section 1 of this chapter by P.L.131-2008 apply to
8 reporting periods beginning after December 31, 2008.

9 (5) The amendments made to section 10 of this chapter by P.L.146-2008 apply to
10 reporting periods beginning after June 30, 2008.

11 SECTION 103. IC 6-2.5-6-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.4. (a) For purposes of sections
13 7, 8, and 10 of this chapter, as amended by P.L.146-2008, all transactions, except the
14 furnishing of public utility, telephone or related services, cable television or similar video
15 and related services, cable radio, satellite television, or satellite radio services and related
16 commodities by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11,
17 shall be considered as having occurred after March 31, 2008, to the extent that delivery of
18 the property or services constituting selling at retail is made after that date to the purchaser
19 or to the place of delivery designated by the purchaser. However, a transaction shall be
20 considered as having occurred before April 1, 2008, to the extent that the agreement of the
21 parties to the transaction was entered into before April 1, 2008, and payment for the
22 property or services furnished in the transaction is made before April 1, 2008,
23 notwithstanding the delivery of the property or services after March 31, 2008.

24 (b) With respect to a transaction constituting the furnishing of public utility, telephone
25 or related services, cable television or similar video and related services, cable radio,
26 satellite television, or satellite radio services and related commodities, only transactions for
27 which the charges are collected upon original statements and billings dated after April 30,
28 2008, shall be considered as having occurred after March 31, 2008.

29 SECTION 104. IC 6-2.5-6-16.3 IS ADDED TO THE INDIANA CODE AS A NEW
30 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. For purposes of
31 section 16 of this chapter, as added by P.L.193-2005, all transactions shall be considered as
32 having occurred after June 30, 2005, to the extent that delivery of the property or services
33 constituting selling at retail is made after that date to the purchaser or to the place of
34 delivery designated by the purchaser. However, a transaction shall be considered as having
35 occurred before July 1, 2005, to the extent that the agreement of the parties to the
36 transaction was entered into before July 1, 2005, and payment for the property or services
37 furnished in the transaction is made before July 1, 2005, notwithstanding the delivery of the
38 property or services after June 30, 2005.

39 SECTION 107. IC 6-2.5-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
40 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following amendments
41 to this chapter apply as follows:

42 (1) The addition of sections 8.5 and 11 of this chapter by P.L.70-1993 applies to taxable
43 years beginning after December 31, 1992.

44 (2) The amendments made to section 10 of this chapter (before its repeal) by
45 P.L.81-2004 apply only to retail transactions occurring after June 30, 2004. A retail

1 transaction shall be considered as having occurred after June 30, 2004, to the extent
2 that delivery of the property or services constituting selling at retail is made after that
3 date to the purchaser or to the place of delivery designated by the purchaser. However,
4 a transaction shall be considered as having occurred before July 1, 2004, to the extent
5 that the agreement of the parties to the transaction was entered into before July 1,
6 2004, and payment for the property or services furnished in the transaction is made
7 before July 1, 2004, notwithstanding the delivery of the property or services after June
8 30, 2004.

9 (3) The amendments made to section 1 of this chapter by P.L.111-2006 apply to all
10 registered retail merchant's certificates renewed after December 31, 2006, regardless
11 of when the applicant applied to the department of state revenue to have the certificate
12 renewed.

13 SECTION 121. IC 6-3-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
15 to this chapter apply as follows:

16 (1) The amendments made to section 9 of this chapter by P.L.73-1985 take effect
17 January 1, 1985, and apply to taxable years beginning after December 31, 1984.

18 (2) Notwithstanding the repeal of section 2 of this chapter by P.L.192-2002(ss), a
19 taxpayer that has adjusted gross income tax liability under this article for a taxable
20 year that included any part of the year 2002 may apply the credit granted by section
21 2 of this chapter (before its repeal) for gross income taxes (IC 6-2.1 (repealed)) paid by
22 the taxpayer during the taxable year.

23 (3) The addition of section 12 of this chapter by P.L.192-2006 applies to taxable years
24 beginning after December 31, 2006.

25 (4) The amendments made to section 12 of this chapter by P.L.211-2007 apply to
26 taxable years beginning after December 31, 2006.

27 (5) The amendments made to section 12 of this chapter by P.L.131-2008 apply to
28 taxable years beginning after December 31, 2007.

29 (6) The amendments made to section 12 of this chapter by P.L.182-2009(ss) apply to
30 taxable years beginning after December 31, 2009.

31 SECTION 128. IC 6-3.1-9-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
32 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
33 to this chapter apply as follows:

34 (1) The amendments made to section 5 of this chapter by P.L.95-1995 apply to taxable
35 years that begin after December 31, 1994.

36 (2) The amendments made to sections 1, 2, and 4 of this chapter by P.L.235-2005 apply
37 to applications for tax credits filed under this chapter after May 14, 2005.

38 SECTION 133. IC 6-3.1-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
39 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following
40 amendments to this chapter apply as follows:

41 (1) The amendments made to sections 7 and 21 of this chapter by P.L.81-2004 apply to
42 taxable years beginning after December 31, 2003.

43 (2) The amendments made to sections 15, 15.5, 17, 18, 19, 19.5, and 21 of this chapter
44 by P.L.197-2005 apply only to credits awarded by the Indiana economic development
45 corporation under this chapter after June 30, 2005. Credits awarded under this chapter

1 before July 1, 2005, remain subject to the provisions of this chapter as in effect on June
2 30, 2005. However, an ordinance that is described in section 15(6) or 15.5(11) of this
3 chapter, as amended by P.L.197-2005, and that is adopted before July 1, 2005, is valid
4 to the extent that it applies to credits awarded after June 30, 2005.

5 (3) The amendments made to section 15.5 of this chapter by P.L.137-2006 apply to
6 applications for credits filed under this chapter after March 31, 2006.

7 (4) Notwithstanding the effective dates included in HEA 1003-2005 (P.L.4-2005), the
8 addition of section 1.5 of this chapter and the amendments made to sections 2, 3, 13, 14,
9 15, 15.5, 16, 17, 18, 19, 19.5, 20, 21, 22, 23 (before its repeal), 24, 25, 26, and 27 (before
10 its repeal) of this chapter (SECTIONS 66 through 85 of HEA 1003-2005 (P.L.4-2005)),
11 take effect February 9, 2005, and not July 1, 2005.

12 SECTION 145. IC 6-3.1-23-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
13 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. (a) The addition
14 of this chapter by P.L.109-2001 applies to taxable years beginning after December 31, 2001.

15 (b) The amendments made to sections 4, 5, 6, 12, 13, 15, and 16 of this chapter by
16 P.L.208-2005 apply to reportable periods beginning after December 31, 2004. The
17 department shall implement P.L.208-2005 to allow the application of the statutes referred
18 to in this subdivision to reportable periods beginning after December 31, 2004.

19 SECTION 146. IC 6-3.1-24-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
20 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. (a) The addition
21 of this chapter by P.L.192-2002(ss) applies to taxable years beginning after December 31,
22 2003.

23 (b) The following amendments to this chapter apply as follows:

24 (1) The amendments made to sections 5, 7, 9, 12, and 13 of this chapter by P.L.214-2003
25 apply to taxable years beginning after December 31, 2003.

26 (2) The addition of section 12.5 of this chapter by P.L.214-2003 applies to taxable years
27 beginning after December 31, 2003.

28 (3) The amendments made to sections 7, 9, and 12.5 of this chapter by P.L.193-2005,
29 apply to taxable years beginning and proposed investment plans approved after
30 December 31, 2004.

31 (4) The amendments made to section 12 of this chapter by P.L.193-2005 apply to
32 taxable years beginning after December 31, 2005. A taxpayer with a credit carryover
33 under section 12 of this chapter on December 31, 2005, from a taxable year beginning
34 before January 1, 2006, may carry the excess credit over for a period not to exceed the
35 five (5) taxable years following the taxable year in which the taxpayer was first entitled
36 to claim the credit. This subdivision shall not be construed to disallow any part of an
37 excess credit used under section 12 of this chapter, as effective before amendment by
38 P.L.193-2005, for any taxable year ending before January 1, 2006.

39 SECTION 148. IC 6-3.1-26-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
40 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.1. The following
41 amendments to this chapter apply as follows:

42 (1) The amendments made to sections 5.5, 14, 15, and 18 of this chapter by
43 P.L.199-2005 apply only to credits awarded by the Indiana economic development
44 corporation under this chapter after May 14, 2005. Credits awarded under this chapter
45 before May 15, 2005, remain subject to the provisions of this chapter as in effect on

1 **May 14, 2005.**

2 **(2) The amendments made to section 8 of this chapter by P.L.199-2005 apply to taxable**
3 **years beginning after December 31, 2004.**

4 **(3) Notwithstanding the effective dates included in HEA 1003-2005 (P.L.4-2005), the**
5 **addition of section 2.5 of this chapter (SECTION 102 of HEA 1003-2005 (P.L.4-2005)),**
6 **takes effect February 9, 2005, and not July 1, 2005.**

7 **(4) Notwithstanding the effective dates included in HEA 1003-2005 (P.L.4-2005), the**
8 **amendments made to sections 8, 12, 13, 17, 18, 19, and 24 of this chapter (SECTIONS**
9 **103 through 108 and SECTION 112 of HEA 1003-2005 (P.L.4-2005)) take effect**
10 **February 9, 2005, and not July 1, 2005.**

11 SECTION 154. IC 6-3.1-30-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
12 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
13 **of this chapter by P.L.193-2005 applies to taxable years beginning after December 31, 2006.**

14 **(b) The definitions set forth in this chapter, as enacted by P.L.193-2005, including the**
15 **amendments made to section 2 of this chapter by P.L.137-2006, apply throughout this**
16 **subsection. Notwithstanding the effective dates included in P.L.193-2005, SECTION 21**
17 **(enacting this chapter) takes effect January 1, 2006, and not January 1, 2007.**

18 **(c) Notwithstanding P.L.193-2005, SECTION 21 (before its repeal) and P.L.193-2005,**
19 **SECTION 24 (before its repeal), the amendments made to sections 2, 8, and 12 by**
20 **P.L.137-2006 apply to taxable years beginning after December 31, 2005.**

21 SECTION 159. IC 6-3.1-32-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
22 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of**
23 **this chapter by P.L.235-2007 applies to tax credits for qualified production expenditures**
24 **made after June 30, 2007.**

25 SECTION 164. IC 6-3.5-1.1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
26 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
27 **amendments to this chapter apply as follows:**

28 **(1) The amendments made to sections 7 and 18 of this chapter by P.L.23-1986 apply to**
29 **taxable years that begin after December 31, 1986.**

30 **(2) The amendments made to section 5 of this chapter by P.L.96-1987 apply to taxable**
31 **years that begin after December 31, 1985.**

32 **(3) The amendments made to section 1 of this chapter by P.L.22-1988 apply to taxable**
33 **years that begin after December 31, 1987.**

34 **(4) The amendments made to section 7 of this chapter by P.L.63-1988 apply to taxable**
35 **years that begin after December 31, 1987.**

36 **(5) The amendments made to section 14 of this chapter by P.L.25-1995 apply to**
37 **property taxes first due and payable after December 31, 1996.**

38 **(6) The amendments made to section 1 of this chapter by P.L.96-1995 apply to property**
39 **taxes first due and payable after December 31, 1995, and to taxable years that begin**
40 **after December 31, 1995.**

41 **(7) The addition of section 1.3 of this chapter by P.L.96-1995 applies to property taxes**
42 **first due and payable after December 31, 1995, and to taxable years that begin after**
43 **December 31, 1995.**

44 **(8) The addition of section 1.1 of this chapter by P.L.207-2005 applies to the allocation**
45 **among the civil taxing units and school corporations of the certified distribution of**

1 county adjusted gross income tax revenue made to a county for a year beginning after
2 December 31, 2005.

3 (9) The amendments made to sections 12, 14, and 15 of this chapter by P.L.207-2005
4 apply to the allocation among the civil taxing units and school corporations of the
5 certified distribution of county adjusted gross income tax revenue made to a county for
6 a year beginning after December 31, 2005.

7 (10) The addition of subsection (j) to section 26 of this chapter by P.L.146-2008 applies
8 to property taxes first due and payable after December 31, 2007.

9 (11) The amendments made to section 18 of this chapter by P.L.146-2008 apply only to
10 taxable years beginning after December 31, 2008.

11 SECTION 168. IC 6-3.5-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
13 **to this chapter apply as follows:**

14 (1) The amendments made to sections 1 and 22 of this chapter by P.L.23-1986 apply to
15 taxable years that begin after December 31, 1986.

16 (2) The addition of sections 23 and 24 of this chapter by P.L.23-1986 applies to taxable
17 years that begin after December 31, 1986.

18 (3) The amendments made to section 1 of this chapter by P.L.22-1988 apply to taxable
19 years that begin after December 31, 1987.

20 (4) The amendments made to section 24 of this chapter by P.L.63-1988 apply to taxable
21 years that begin after December 31, 1987.

22 (5) The amendments made to section 1 of this chapter by P.L.96-1995 apply to property
23 taxes first due and payable after December 31, 1995, and to taxable years that begin
24 after December 31, 1995.

25 (6) The addition of section 1.3 of this chapter by P.L.96-1995 applies to property taxes
26 first due and payable after December 31, 1995, and to taxable years that begin after
27 December 31, 1995.

28 (7) The amendments made to section 18.5 of this chapter by P.L.98-1995 apply to
29 county option income tax distributions made under IC 6-3.5-6 after December 31, 1995.

30 (8) The addition of section 1.1 of this chapter by P.L.207-2005 applies to the allocation
31 among the civil taxing units of the certified distribution of county option income tax
32 revenue made to a county for a year beginning after December 31, 2005.

33 (9) The amendments made to section 18 of this chapter by P.L.207-2005 apply to the
34 allocation among the civil taxing units of the certified distribution of county option
35 income tax revenue made to a county for a year beginning after December 31, 2005.

36 (10) The amendments made to section 22 of this chapter by P.L.146-2008 apply only to
37 taxable years beginning after December 31, 2008.

38 SECTION 178. IC 6-4.1-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
40 **section 3 of this chapter by P.L.81-2004 apply only to an adopting parent who dies after**
41 **June 30, 2004.**

42 SECTION 182. IC 6-5.5-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
44 **section 3 of this chapter by P.L.129-2001 apply to quarterly financial institutions tax**
45 **returns and payments made for a taxpayer's third quarter in calendar year 2002 and**

1 **thereafter.**

2 SECTION 185. IC 6-6-5.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of this chapter**
4 **by P.L.181-1999 applies to commercial vehicles registered after December 31, 1999.**

5 SECTION 187. IC 6-6-6.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
6 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
7 **section 9 of this chapter by P.L.224-2003 apply to aircraft excise taxes and registration fees**
8 **imposed under this chapter after December 31, 2003.**

9 SECTION 189. IC 6-6-11-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
11 **sections 10, 11, and 12 of this chapter by P.L.71-1991 apply to boat excise taxes due and**
12 **paid after December 31, 1991, regardless of whether the payment is for a partial or an**
13 **entire registration year. The rates do not apply to boat excise taxes due before January 1,**
14 **1992, even though the taxes paid are for a registration year that ends in 1992.**

15 SECTION 190. IC 6-7-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
17 **section 17 of this chapter by P.L.211-2007 apply only to cigarette stamps purchased by**
18 **distributors after June 30, 2007.**

19 SECTION 193. IC 6-7-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
21 **section 7 of this chapter by P.L.234-2007 apply to transactions occurring after June 30,**
22 **2007.**

23 SECTION 196. IC 6-8.1-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
25 **section 1 of this chapter by P.L.48-1994 apply to interest that accrues after December 31,**
26 **1994.**

27 SECTION 198. IC 6-8.1-9-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
28 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
29 **to this chapter apply as follows:**

30 (1) **The amendments made to section 2 of this chapter by P.L.92-1987 take effect**
31 **January 1, 1988, and apply to taxable years beginning after December 31, 1987.**

32 (2) **The addition of section 1.2 of this chapter by P.L.100-1989 applies to a final**
33 **determination made after June 30, 1989, even if the adjudicated complaint was filed**
34 **on or before June 30, 1989.**

35 (3) **The amendments made to section 2 of this chapter by P.L.48-1994 apply to interest**
36 **that accrues after December 31, 1994.**

37 SECTION 200. IC 6-8.1-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
38 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
39 **amendments to this chapter apply as follows:**

40 (1) **The amendments made to section 2 of this chapter (before its repeal) by P.L.55-1990**
41 **apply to taxable years beginning after December 31, 1988.**

42 (2) **The amendments made to section 1 of this chapter by P.L.48-1994 apply to interest**
43 **that accrues after December 31, 1994.**

44 (3) **The amendments made to section 2.1 of this chapter by P.L.211-2007 apply to**
45 **taxable years beginning after December 31, 2007.**

1 (4) The addition of section 3.5 of this chapter by P.L.131-2008 applies to taxable years
2 beginning after December 31, 2008.

3 SECTION 213. IC 8-22-3.5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
4 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
5 **amendments to this chapter apply as follows:**

6 (1) The addition of section 15 of this chapter by P.L.41-1994 applies to taxable years
7 beginning after December 31, 1990.

8 (2) The amendments made to section 6 of this chapter concerning mailing copies of
9 notices to taxing units by P.L.25-1995 apply only to official actions taken after June 30,
10 1995.

11 SECTION 248. IC 20-26-11-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
12 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The:**

13 (1) amendments made to IC 20-8.1-6.1-1, IC 20-8.1-6.1-5, IC 20-8.1-6.1-8,
14 IC 20-8.1-6.1-9, IC 20-8.1-6.1-10, and IC 20-8.1-6.1-11; and

15 (2) addition of IC 20-8.1-6.1-12;

16 (before their repeal, now codified in this chapter) by P.L.36-1994 apply to property taxes
17 first due and payable after December 31, 1994.

18 (b) The amendments made to IC 20-8.1-6.1-9 (before its repeal, now codified at section
19 14 of this chapter) by P.L.260-1997 apply only to school years beginning after June 30, 1996.

20 SECTION 255. IC 20-43-1-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
21 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) The amendments made**
22 **to IC 21-3-1.7-3, IC 21-3-1.7-5, IC 21-3-1.7-8, IC 21-3-1.7-9, IC 21-3-1.8-2, and IC 21-3-1.8-3**
23 **by P.L.51-1990 (before their repeal) apply to state tuition support for 1991 and thereafter.**

24 (b) The:

25 (1) amendments made to IC 21-3-1.7-3, IC 21-3-1.7-5, IC 21-3-1.7-8, IC 21-3-1.7-9,
26 IC 21-3-1.8-2, and IC 21-3-1.8-3 (before their repeal); and

27 (2) addition of IC 21-3-1.7-10, IC 21-3-1.8-1.1, IC 21-3-1.8-4, IC 21-3-1.8-5, and
28 IC 21-3-1.8-6 (before their repeal);

29 by P.L.240-1991(ss2) apply to tuition support and grant distributions beginning in 1992.

30 (c) The:

31 (1) amendments made to IC 21-3-1.7-2, IC 21-3-1.7-3, IC 21-3-1.7-4, IC 21-3-1.7-5,
32 IC 21-3-1.7-8, IC 21-3-1.7-9, IC 21-3-1.7-10, IC 21-3-1.8-2, IC 21-3-1.8-3, IC 21-3-1.8-4,
33 and IC 21-3-1.8-6 (before their repeal); and

34 (2) addition of IC 21-3-1.7-6.4 (before its repeal);

35 by P.L.277-1993 apply to property taxes first due and payable after December 31, 1993.

36 (d) The amendments made to IC 21-3-1.6-1.1 and IC 21-3-1.7-9 (before their repeal) by
37 P.L.36-1994 apply to property taxes first due and payable after December 31, 1994.

38 (e) IC 21-3-1.7-6.4(f) (before its repeal), as effective before July 1, 1995, does not apply
39 to property taxes first due and payable after December 31, 1994.

40 SECTION 271. IC 27-8-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
42 **to this chapter apply as follows:**

43 (1) The addition of section 2.5 of this chapter by P.L.93-1995 applies to all individual
44 accident and sickness policies issued or renewed after December 31, 1997.

45 (2) The addition of section 2.6 of this chapter (before its repeal) by P.L.93-1995 applies

1 to all individual accident and sickness policies issued or renewed after December 31,
2 1995.

3 SECTION 272. IC 27-8-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **The addition of section 10 of this**
5 **chapter by P.L.93-1995 applies to all small employer health insurance plans issued or**
6 **renewed under IC 27-8-15, as amended by P.L.93-1995, after December 31, 1995.**

7 SECTION 273. IC 27-8-15-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
8 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
9 **to this chapter apply as follows:**

10 (1) **The addition of sections 8.5, 10.5, 27, 28, 29, 30, 31, 32, 33, and 34 (before its repeal)**
11 **of this chapter by P.L.93-1995 applies to all small employer health insurance plans**
12 **issued or renewed under this chapter, as amended by P.L.93-1995, after December 31,**
13 **1995.**

14 (2) **The amendments made to sections 9, 14, and 19 of this chapter by P.L.93-1995 apply**
15 **to all small employer health insurance plans issued or renewed under this chapter, as**
16 **amended by P.L.93-1995, after December 31, 1995.**

17 (3) **Subject to section 31.1(a) of this chapter, as added by P.L.93-1995, section 16 of this**
18 **chapter, as amended by P.L.93-1995, and section 31.1 of this chapter, as added by**
19 **P.L.93-1995, apply to all small employer health insurance plans issued or renewed**
20 **under this chapter, as amended by P.L.93-1995, after December 31, 1997.**

21 SECTION 274. IC 28-1-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
22 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
23 **section 7 of this chapter (before its repeal) by P.L.2-1987 take effect January 1, 1987, and**
24 **apply to taxable years beginning after December 31, 1986.**

25 SECTION 275. IC 28-5-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
26 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
27 **section 6 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
28 **years beginning after December 31, 1986.**

29 SECTION 276. IC 28-7-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
30 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
31 **section 9 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
32 **years beginning after December 31, 1986.**

33 SECTION 277. IC 30-1-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
35 **section 2 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
36 **years beginning after December 31, 1986.**

37 SECTION 278. IC 30-2-6-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
39 **section 1 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
40 **years beginning after December 31, 1986.**

41 SECTION 279. IC 30-4-3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
42 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
43 **section 31 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to taxable**
44 **years beginning after December 31, 1986.**

45 SECTION 280. IC 30-4-5-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION

1 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
2 **sections 18 and 21 of this chapter by P.L.2-1987 take effect January 1, 1987, and apply to**
3 **taxable years beginning after December 31, 1986.**

4 SECTION 281. IC 32-29-7-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
5 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The amendments made to**
6 **IC 32-8-16-5 (before its repeal, now codified at section 9 of this chapter) by P.L.56-1996**
7 **apply to all sheriff's sales conducted to foreclose mortgages on or after March 14, 1996.**

8 SECTION 282. IC 32-30-10-0.2 IS ADDED TO THE INDIANA CODE AS A NEW
9 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The:**

10 (1) **amendments made to IC 34-1-53-10 (before its repeal, later codified at**
11 **IC 32-15-6-10 (before its repeal), now codified at section 12 of this chapter); and**

12 (2) **the addition of IC 34-1-53-12 (before its repeal, later codified at IC 32-15-6-12**
13 **(before its repeal), now codified at section 14 of this chapter);**

14 **by P.L.56-1996 apply to all sheriff's sales conducted to foreclose mortgages on or after**
15 **March 14, 1996.**

16 SECTION 291. IC 36-2-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
17 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
18 **sections 21 and 22 of this chapter by P.L.56-1996 apply to all money received from the**
19 **county coroner and in the possession of the county treasurer on or after March 14, 1996.**

20 SECTION 292. IC 36-3-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
21 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
22 **section 11 of this chapter by P.L.179-2002 apply to PILOTS first due and payable after**
23 **December 31, 2002.**

24 SECTION 296. IC 36-7-13-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
25 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
26 **made to this chapter apply as follows:**

27 (1) **The amendments made to sections 10.5, 12.1, and 13 of this chapter by P.L.199-2005**
28 **apply only to districts established or expanded after June 30, 2005.**

29 (2) **The amendments made to section 14 of this chapter by P.L.199-2005 apply to**
30 **taxable years beginning after December 31, 2004.**

31 (3) **The amendments made to section 3.4 of this chapter by P.L.199-2005 apply only to**
32 **distributions for a community revitalization enhancement district or certified**
33 **technology park as the result of wages and salary earned for work in the community**
34 **revitalization enhancement district or certified technology park after June 30, 2005.**

35 SECTION 298. IC 36-7-15.1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
36 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following**
37 **amendments to this chapter apply as follows:**

38 (1) **The amendments made to section 10 of this chapter concerning mailing copies of**
39 **notices to taxing units by P.L.25-1995 apply only to official actions taken after June 30,**
40 **1995.**

41 (2) **The amendments made to sections 10, 26, and 26.2 of this chapter by P.L.25-1995**
42 **apply to property taxes first due and payable after December 31, 1996.**

43 (3) **The addition of section 36.2 of this chapter by P.L.25-1995 applies to property taxes**
44 **first due and payable after December 31, 1996.**

45 SECTION 297. IC 36-7-14-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION

1 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
2 **to this chapter apply as follows:**

3 (1) The amendments made to section 39 of this chapter by P.L.9-1986 apply to taxable
4 years that begin after December 31, 1985.

5 (2) The amendments made to section 17 of this chapter concerning mailing copies of
6 notices to taxing units by P.L.25-1995 apply only to official actions taken after June 30,
7 1995.

8 (3) The amendments made to sections 17, 39, 39.2, and 39.3 by P.L.25-1995 apply to
9 property taxes first due and payable after December 31, 1996.

10 (4) The addition of section 44.2 of this chapter by P.L.25-1995 applies to property taxes
11 first due and payable after December 31, 1996.

12 (5) The amendments made to section 39.5 of this chapter (before its repeal) by
13 P.L.323-1995 apply to property taxes first due and payable after December 31, 1995.

14 SECTION 299. IC 36-7-31-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
16 **section 12 of this chapter by P.L.199-2005 apply only to districts established or expanded**
17 **after June 30, 2005.**

18 SECTION 300. IC 36-7-31.3-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
19 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments**
20 **made to section 11 of this chapter by P.L.199-2005 apply only to districts established or**
21 **expanded after June 30, 2005.**

22 SECTION 301. IC 36-7-32-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The addition of section 8.5**
24 **of this chapter by P.L.199-2005 applies only to distributions for a community revitalization**
25 **enhancement district or certified technology park as the result of wages and salary earned**
26 **for work in the community revitalization enhancement district or certified technology park**
27 **after June 30, 2005.**

28 SECTION 302. IC 36-8-10-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
30 **section 12 of this chapter by P.L.40-1997 apply only to monthly benefits paid after June 30,**
31 **1997, unless the fiscal body determines that section 12 of this chapter, as amended by**
32 **P.L.40-1997, applies to earlier monthly benefits as determined by the fiscal body.**

33 SECTION 308. IC 36-9-1-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The amendments made to**
35 **section 2 of this chapter by P.L.152-1992 apply to assessments made after February 28,**
36 **1992.**

37 SECTION 318. IC 36-9-27-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
39 **to this chapter apply as follows:**

40 (1) The amendments made to sections 99, 100, and 102 of this chapter by P.L.17-1995
41 apply to taxes first due and payable after December 31, 1995.

42 (2) For purposes of this subdivision, "notice of assessment" refers to a notice of
43 assessment mailed under any of the following:

44 (A) Section 40(b) of this chapter.

45 (B) Section 52(b) of this chapter.

1 (C) Section 63(b) of this chapter.

2 (D) Section 92(b) of this chapter.

3 (E) Section 93(b) of this chapter.

4 The amendments made to section 86 of this chapter by P.L.52-2006, apply to an
5 assessment only if the notice of assessment is mailed after December 31, 2005. The state
6 is not entitled to a refund of an assessment paid by the state for which the notice of
7 assessment was mailed before January 1, 2006.

8 (3) For purposes of this subdivision, "notice of assessment" refers to a notice of
9 assessment mailed under any of the following:

10 (A) Section 40(b) of this chapter.

11 (B) Section 52(b) of this chapter.

12 (C) Section 63(b) of this chapter.

13 (D) Section 92(b) of this chapter.

14 (E) Section 93(b) of this chapter.

15 The amendments made to section 86 of this chapter by P.L.175-2006 apply to an
16 assessment only if the notice of assessment is mailed after December 31, 2005. The state
17 is not entitled to a refund of an assessment paid by the state for which the notice of
18 assessment was mailed before January 1, 2006.

APPENDIX C
SECTIONS IN PD 3401 SIMILAR TO EXAMPLE FOUR

INITIAL YEAR OF PROSPECTIVE APPLICATION

PART THREE
REFERENCES TO APPEAL AND SALE DATES

1 SECTION 26. IC 6-1.1-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
3 **to this chapter apply as follows:**

4 (1) The amendments made to sections 30, 31, and 32 of this chapter by P.L.1-2002 apply
5 to property taxes due and payable after December 31, 2002.

6 (2) The amendments made to sections 28, 29, and 30 of this chapter by P.L.154-2006
7 apply only to property taxes first due and payable after December 31, 2006.

8 (3) The amendments made to section 30 of this chapter by P.L.219-2007 apply only to:

9 (A) petitions for judicial review filed under IC 6-1.1-15-5, as amended by
10 P.L.219-2007, with respect to final determinations of the Indiana board of tax review
11 issued after June 30, 2007; and

12 (B) subsequent proceedings in connection with those petitions for judicial review.

13 SECTION 46. IC 6-1.1-15-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
15 **to this chapter apply as follows:**

16 (1) The amendments made to section 5 of this chapter by P.L.50-1990 apply to property

1 tax sales held after January 1, 1991.

2 (2) The amendments made to section 1 of this chapter by P.L.41-1993 apply to property
3 taxes first due and payable after December 31, 1993.

4 (3) The amendments made to sections 10 and 12 of this chapter by P.L.1-2002 apply to
5 property taxes due and payable after December 31, 2002.

6 (4) The amendments made to sections 3 and 4 of this chapter by P.L.198-2001, apply
7 to petitions for review filed under section 3 of this chapter, as amended by
8 P.L.198-2001, with respect to notices of action of the county property tax assessment
9 board of appeals issued after December 31, 2001.

10 (5) The amendments made to sections 5 and 6 of this chapter by P.L.198-2001 apply to
11 petitions for judicial review of final determinations issued under section 4 of this
12 chapter, as amended by P.L.198-2001, after December 31, 2001.

13 (6) The amendments made to section 11 of this chapter by P.L.1-2004 apply only to
14 refunds that result from assessment reductions for which notice is given to the taxpayer
15 after December 31, 2003.

16 (7) The amendments made to section 11 of this chapter by P.L.23-2004 apply only to
17 refunds that result from assessment reductions for which notice is given to the taxpayer
18 after December 31, 2003.

19 (8) The amendments made to section 1 of this chapter by P.L.219-2007 apply only to:

20 (A) notices of review filed under section 1 of this chapter, as amended by
21 P.L.219-2007, after June 30, 2007; and

22 (B) subsequent proceedings in connection with those notices of review.

23 (9) Section 2.1 of this chapter (before its repeal by P.L.219-2007) applies only to reviews
24 initiated under section 1 of this chapter before July 1, 2007.

25 (10) The amendments made to sections 3 and 4 of this chapter by P.L.219-2007 apply
26 only to:

27 (A) petitions for review filed under section 3 of this chapter, as amended by
28 P.L.219-2007, with respect to notices of action of a county property tax assessment
29 board of appeals issued after June 30, 2007; and

30 (B) subsequent proceedings in connection with those petitions for review.

31 (11) The amendments made to section 5 of this chapter by P.L.219-2007 apply only to:

32 (A) petitions for judicial review filed under section 5 of this chapter with respect to
33 final determinations of the Indiana board of tax review issued after June 30, 2007;
34 and

35 (B) subsequent proceedings in connection with those petitions for judicial review.

36 (12) The amendments made to sections 8 and 9 of this chapter by P.L.219-2007 apply
37 only to:

38 (A) decisions of the Indiana tax court issued after June 30, 2007; and

39 (B) subsequent proceedings in connection with those decisions.

40 SECTION 68. IC 6-1.1-26-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
41 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
42 **to this chapter apply as follows:**

43 (1) The amendments made to this section 1 of this chapter by P.L.74-1987 do not apply
44 to property taxes first due before May 10, 1987.

45 (2) The amendments made to section 6 of this chapter by P.L.50-1990 apply to property

1 tax sales held after January 1, 1991.

2 (3) The amendments made to section 6 of this chapter by P.L.38-1998 apply only to
3 excess payments transferred to a surplus tax fund after June 30, 1998.

4 (4) The amendments made to sections 2, 3, 4, and 5 of this chapter by P.L.198-2001
5 apply to refunds on refund claims filed after December 31, 2001.

6 (5) The amendments made to sections 2, 3, and 4 of this chapter by P.L.219-2007 apply
7 only to:

8 (A) petitions for judicial review filed under IC 6-1.1-15-5, as amended by
9 P.L.219-2007, with respect to final determinations of the Indiana board of tax review
10 issued after June 30, 2007; and

11 (B) subsequent proceedings in connection with those petitions for judicial review.

12 SECTION 197. IC 6-8.1-8-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
13 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
14 **to this chapter apply as follows:**

15 (1) The addition of section 8.5 of this chapter by P.L.129-2001 applies to all tax
16 collection proceedings that are commenced by the department of state revenue after
17 June 30, 2001, regardless of the date of recording a tax warrant as a judgment under
18 section 2 of this chapter, as amended by P.L.129-2001.

19 (2) The amendments made to sections 2, 3, 4, 5, and 8 of this chapter by P.L.129-2001
20 apply to all tax collection proceedings that are commenced by the department of state
21 revenue after June 30, 2001, regardless of the date of recording a tax warrant as a
22 judgment under section 2 of this chapter, as amended by P.L.129-2001.

23 SECTION 285. IC 33-26-9-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. The addition of IC 33-3-5-20**
25 **(before its repeal, now codified at section 5 of this chapter) by P.L.100-1989 applies to a**
26 **final determination made after June 30, 1989, even if the adjudicated complaint was filed**
27 **on or before June 30, 1989.**

APPENDIX D

SECTIONS IN PD 3401 NOT SIMILAR TO EXAMPLES ONE THROUGH FOUR

1 SECTION 6. IC 5-13-9-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. An investment of public**
3 **funds (as defined in IC 5-13-4-20, as in effect before February 27, 1996):**

4 (1) made under a repurchase or resale agreement, including a standing repurchase or
5 resale agreement, that was entered into before February 27, 1996; and

6 (2) that:

7 (A) would have been in compliance with section 3 of this chapter, as amended by
8 P.L.41-1996, if section 3 of this chapter, as amended by P.L.41-1996, had been in
9 effect at the time the repurchase or resale agreement, including a standing
10 repurchase or resale agreement, was entered into;

11 (B) is no longer in effect on February 27, 1996; or

12 (C) is brought into compliance with section 3 of this chapter, as amended by

1 **P.L.41-1996, not later than May 27, 1996;**
2 **is legalized and validated.**

3 SECTION 11. IC 5-28-15-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) As used in this section,**
5 **"zone business" refers to a business that accesses at least one (1) tax credit or exemption**
6 **incentive under IC 4-4-6.1 (before its repeal).**

7 **(b) Notwithstanding IC 4-4-6.1-2.5 (before its repeal), as amended by P.L.8-1994, a zone**
8 **business that after August 2, 1993, and on or before December 31, 1993, tendered to the**
9 **enterprise zone board created under IC 4-4-6.1-1 (before its repeal):**

10 **(1) a verified summary of the amount of tax credits and exemptions claimed by the**
11 **business in the preceding year, as required under IC 4-4-6.1-2.5(a)(1) (before its**
12 **repeal); and**

13 **(2) payment of registration fees, as required under IC 4-4-6.1-2.5(a)(2) (before its**
14 **repeal);**

15 **is deemed to have complied with IC 4-4-6.1-2.5(a) (before its repeal) and may not be denied**
16 **any of the incentives granted to a zone business if the zone business resubmits the verified**
17 **summary and the zone business' registration fee and pays an additional civil penalty equal**
18 **to the greater of twenty-five dollars (\$25) or fifteen percent (15%) of its registration fees to**
19 **the enterprise zone board on or before May 1, 1994.**

20 SECTION 12. IC 5-28-15-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
21 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a) As used in this section,**
22 **"board" refers to the enterprise zone board established by IC 4-4-6.1-1 (before its repeal).**

23 **(b) A zone business that:**

24 **(1) submitted to the board, on a form prescribed by the board, a verified summary**
25 **concerning the amount of tax credits and exemptions claimed by the business in the**
26 **preceding year; and**

27 **(2) tendered payment of the amount specified in IC 4-4-6.1-2(4)(A) (before its repeal)**
28 **to the board;**

29 **in compliance with IC 4-4-6.1-2.5(a) (before its repeal and as effective June 1, 1995) after**
30 **May 31, 1995, and before June 16, 1995, shall be treated for the purposes of IC 4-4-6.1-2.5**
31 **(before its repeal and as effective June 1, 1995, as if the zone business had complied with**
32 **IC 4-4-6.1-2.5 (before its repeal and as effective June 1, 1995) before June 1, 1995.**

33 **(c) An official of the state or a political subdivision is authorized to take the actions**
34 **necessary to:**

35 **(1) reinstate the credits and exemptions that would have been waived without this**
36 **section;**

37 **(2) reinstate, effective retroactively to May 31, 1995, a business that is described by this**
38 **section as a zone business without requiring the business to petition for readmission or**
39 **to pay any civil penalties; and**

40 **(3) refund any civil penalties paid under IC 4-4-6.1-2.5 (before its repeal), as effective**
41 **June 1, 1995.**

42 **(d) Notwithstanding any other statute or rule, a payment or fee that is required from a**
43 **zone business identified in subsection (b) to qualify the zone business for the credits and**
44 **exemptions that would have been waived without this section may be paid by the zone**
45 **business before June 1, 1996.**

1 SECTION 13. IC 5-28-15-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.5. A person that:**

- 3 (1) did not qualify in any taxable year beginning in 1995, 1996, or 1997 for enterprise
4 zone incentives under IC 4-4-6.1-1.7 (before its amendment by P.L.14-1997 and before
5 its repeal);
6 (2) would have qualified for the enterprise zone incentives under IC 4-4-6.1-1.7 (as
7 amended by P.L.14-1997 and before its repeal); and
8 (3) received enterprise zone incentives for taxable years beginning in 1995, 1996, or
9 1997;

10 shall be treated for each of the years described in subdivision (1) as having qualified for the
11 incentives to the same extent as if the amendment by P.L.14-1997 to IC 4-4-6.1-1.7 (before
12 its repeal) had been enacted before the enterprise zone incentives accrued to the person.

13 SECTION 15. IC 6-1.1-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. The following amendments**
15 **to this chapter apply as follows:**

- 16 (1) The amendments made to section 4 of this chapter by P.L.51-1997 apply only to
17 assessment years beginning after December 31, 1997.
18 (2) If a court makes a final determination that the commercial vehicle excise tax, as
19 added by P.L.181-1999 is invalid, the amendments made to section 7 of this chapter by
20 P.L.181-1999 are void upon the exhaustion of all appeals of the court's final
21 determination.

22 SECTION 21. IC 6-1.1-3-23, AS AMENDED BY P.L.246-2005, SECTION 59, IS
23 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 23. (a) In enacting**
24 **this section, the general assembly finds the following:**

- 25 (1) The economy of northern Indiana has historically been heavily dependent upon:
26 (A) the domestic steel industry, particularly the integrated steel mill business, which
27 produces steel from basic raw materials through blast furnace and related
28 operations; and
29 (B) the oil refining and petrochemical industry.
30 (2) Northern Indiana is the only area of Indiana with integrated steelmaking facilities.
31 (3) During the last thirty (30) years, the domestic steel industry has experienced
32 significant financial difficulties. More than one-half (1/2) of the integrated steel mills
33 in the United States were shut down or deintegrated, with the remainder requiring
34 significant investment and the addition of new processes to make the facilities
35 economically competitive with newer foreign and domestic steelmaking facilities and
36 processes.
37 (4) The United States needs to protect the capacity of the oil refining and petrochemical
38 industry. No oil refineries have been built in the United States since 1976.
39 (5) Given the economic conditions affecting older integrated steelmaking facilities,
40 integrated steel mills claimed abnormal obsolescence in reporting the assessed value of
41 equipment located at the integrated steelmaking facilities that began operations before
42 1970, thereby reporting the equipment's assessed value at far below thirty percent
43 (30%) of the equipment's total cost (far below the "thirty percent (30%) floor" value
44 generally applicable to equipment exhibiting only normal obsolescence under the
45 current department of local government finance rules).

1 (6) Current law existing before January 1, 2003, obligates the taxpayers making
2 abnormal obsolescence claims to pay personal property taxes based only on, and
3 permits communities to determine property tax budgets and rates based only on, the
4 reported personal property assessed values until the personal property appeals are
5 resolved. Consequently, as a result of abnormal obsolescence claims, the property tax
6 base of communities in northern Indiana is severely reduced for an indeterminate
7 period (if not permanently). The prospect of future appeals and their attendant
8 problems on an ongoing basis must be addressed.

9 (7) A new, optional method for valuing the equipment of integrated steel mills and
10 entities that are at least fifty percent (50%) owned by an affiliate of an integrated steel
11 mill ("related entities") and the oil refining and petrochemical industry in northern
12 Indiana is needed. That optional method:

13 (A) recognizes the loss of value and difficulty in valuing equipment at integrated
14 steelmaking facilities and facilities of the oil refining and petrochemical industry
15 that commenced operations decades ago and at the facilities of related entities;

16 (B) recognizes that depreciable personal property used in integrated steelmaking
17 and in oil refinery or petrochemical operations and by related entities is affected by
18 different economic and market forces than depreciable personal property used in
19 other industries and certain other segments of the steel industry and therefore
20 experiences different amounts of obsolescence and depreciation; and

21 (C) can be used to simply and efficiently arrive at a value commensurate with that
22 property's age, use, obsolescence, and market circumstances instead of the current
23 method and its potentially contentious and lengthy appeals. Such an optional
24 method would benefit the communities where these older facilities are located.

25 (8) Such an optional method would be to authorize a fifth pool in the depreciation
26 schedule for valuing the equipment of integrated steel mills, related entities, and the oil
27 refining and petrochemical industry that reflects all adjustments to the value of that
28 equipment for depreciation and obsolescence, including abnormal obsolescence, which
29 precludes any taxpayer electing such a method from taking any other obsolescence
30 adjustment for the equipment, and which applies only at the election of the taxpayer.

31 (9) The purpose for authorizing the Pool 5 method is to provide a more simplified and
32 efficient method for valuing the equipment of integrated steel mills and the oil refining
33 and petrochemical industry that recognizes the loss of value and unusual problems
34 associated with the valuation of the equipment or facilities that began operations before
35 1970 in those industries in northern Indiana, as well as for valuing the equipment of
36 related entities, to stabilize local property tax revenue by eliminating the need for
37 abnormal obsolescence claims, and to encourage those industries to continue to invest
38 in northern Indiana, thereby contributing to the economic life and well-being of
39 communities in northern Indiana, the residents of northern Indiana, and Indiana
40 generally.

41 (10) The specific circumstances described in this section do not exist throughout the
42 rest of Indiana.

43 (a) (b) For purposes of this section:

44 (1) "adjusted cost" refers to the adjusted cost established in 50 IAC 4.2-4-4 (as in effect on
45 January 1, 2003);

1 (2) "depreciable personal property" has the meaning set forth in 50 IAC 4.2-4-1 (as in effect
2 on January 1, 2003);

3 (3) "integrated steel mill" means a person, including a subsidiary of a corporation, that
4 produces steel by processing iron ore and other raw materials in a blast furnace in Indiana;

5 (4) "oil refinery/petrochemical company" means a person that produces a variety of
6 petroleum products by processing an annual average of at least one hundred thousand
7 (100,000) barrels of crude oil per day;

8 (5) "permanently retired depreciable personal property" has the meaning set forth in 50
9 IAC 4.2-4-3 (as in effect on January 1, 2003);

10 (6) "pool" refers to a pool established in 50 IAC 4.2-4-5(a) (as in effect on January 1, 2003);

11 (7) "special integrated steel mill or oil refinery/petrochemical equipment" means depreciable
12 personal property, other than special tools and permanently retired depreciable personal
13 property:

14 (A) that:

15 (i) is owned, leased, or used by an integrated steel mill or an entity that is at least fifty
16 percent (50%) owned by an affiliate of an integrated steel mill; and

17 (ii) falls within Asset Class 33.4 as set forth in IRS Rev. Proc. 87-56, 1987-2, C.B. 647;
18 or

19 (B) that:

20 (i) is owned, leased, or used as an integrated part of an oil refinery/petrochemical
21 company or its affiliate; and

22 (ii) falls within Asset Class 13.3 or 28.0 as set forth in IRS Rev. Proc. 87-56, 1987-2,
23 C.B. 647;

24 (8) "special tools" has the meaning set forth in 50 IAC 4.2-6-2 (as in effect on January 1,
25 2003); and

26 (9) "year of acquisition" refers to the year of acquisition determined under 50 IAC 4.2-4-6
27 (as in effect on January 1, 2003).

28 ~~(b)~~ **(c)** Notwithstanding 50 IAC 4.2-4-4, 50 IAC 4.2-4-6, and 50 IAC 4.2-4-7, a taxpayer may
29 elect to calculate the true tax value of the taxpayer's special integrated steel mill or oil
30 refinery/petrochemical equipment by multiplying the adjusted cost of that equipment by the
31 percentage set forth in the following table:

Year of Acquisition	Percentage
1	40%
2	56%
3	42%
4	32%
5	24%
6	18%
7	15%
8 and older	10%

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41 ~~(e)~~ **(d)** The department of local government finance shall designate the table under subsection
42 ~~(b)~~ **(c)** as "Pool No. 5" on the business personal property tax return.

43 ~~(d)~~ **(e)** The percentage factors in the table under subsection ~~(b)~~ **(c)** automatically reflect all
44 adjustments for depreciation and obsolescence, including abnormal obsolescence, for special
45 integrated steel mill or oil refinery/petrochemical equipment. The equipment is entitled to all

1 exemptions, credits, and deductions for which it qualifies.

2 (e) (f) The minimum valuation limitations under 50 IAC 4.2-4-9 do not apply to special
3 integrated steel mill or oil refinery/petrochemical equipment valued under this section. The value
4 of the equipment is not included in the calculation of that minimum valuation limitation for the
5 taxpayer's other assessable depreciable personal property in the taxing district.

6 (f) (g) An election to value special integrated steel mill or oil refinery/petrochemical equipment
7 under this section:

8 (1) must be made by reporting the equipment under this section on a business personal
9 property tax return;

10 (2) applies to all of the taxpayer's special integrated steel mill or oil refinery/petrochemical
11 equipment located in the state (whether owned or leased, or used as an integrated part of the
12 equipment); and

13 (3) is binding on the taxpayer for the assessment date for which the election is made.

14 The department of local government finance shall prescribe the forms to make the election
15 beginning with the March 1, 2003, assessment date. Any special integrated steel mill or oil
16 refinery/petrochemical equipment acquired by a taxpayer that has made an election under this
17 section is valued under this section.

18 (g) (h) If fifty percent (50%) or more of the adjusted cost of a taxpayer's property that would,
19 notwithstanding this section, be reported in a pool other than Pool No. 5 is attributable to special
20 integrated steel mill or oil refinery/petrochemical equipment, the taxpayer may elect to calculate
21 the true tax value of all of that property as special integrated steel mill or oil
22 refinery/petrochemical equipment. The true tax value of property for which an election is made
23 under this subsection is calculated under subsections (b) (c) through (f): (g).

24 SECTION 28. IC 6-1.1-8-35.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
25 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 35.2. Notwithstanding section**
26 **35(c) of this chapter, as amended by P.L.253-1999, amounts that were:**

27 (1) collected under section 35 of this chapter after June 30, 1999, and before January
28 1, 2001, and were derived from indefinite-situs distributable property of railroad car
29 companies;

30 (2) credited to the commuter rail service fund established by IC 8-3-1.5-20.5; and

31 (3) distributed to a commuter transportation district;

32 **may be retained by the commuter transportation district and used by the commuter**
33 **transportation district for any legal purpose.**

34 SECTION 38. IC 6-1.1-12.1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
35 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding**
36 **any other law, a designating body's actions taken before February 1, 1991, in retroactively**
37 **designating an economic revitalization area are hereby legalized and validated.**

38 SECTION 45. IC 6-1.1-12.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

40 **Chapter 12.8. Legalization of Certain Actions Taken Under IC 6-1.1-12.1**

41 **Sec. 1. (a) This section applies to a municipality having a population of more than four**
42 **thousand (4,000) but less than nine thousand (9,000) that is located in a county having a**
43 **population of more than fifty thousand (50,000) but less than sixty thousand (60,000).**
44 **Population data used in this subsection refers to population data reported by the 1990**
45 **federal decennial census.**

1 (b) Notwithstanding any other law, a designating body's actions taken after September
2 1, 1992, and before December 31, 1993, in:

3 (1) designating an economic revitalization area; or

4 (2) approving a statement of benefits after the initiation of the installation of new
5 manufacturing equipment for which the person desires to claim a deduction under this
6 chapter;

7 are legalized and validated.

8 Sec. 2. (a) As used in this section, "designating body" and "economic revitalization area"
9 have the meanings set forth in IC 6-1.1-12.1-1 (as in effect before July 1, 1995).

10 (b) Notwithstanding any other law, a designating body's actions taken after February 1,
11 1991, and before July 1, 1995, in:

12 (1) designating an economic revitalization area; or

13 (2) approving a statement of benefits or making required findings of fact after the
14 initiation of the:

15 (A) redevelopment;

16 (B) installation of new manufacturing equipment; or

17 (C) rehabilitation;

18 for which the person desires to claim a deduction under IC 6-1.1-12.1;
19 are hereby legalized and validated.

20 Sec. 3. (a) This section applies to rehabilitation or redevelopment that:

21 (1) was initiated after January 1, 1993, and before January 1, 1994; and

22 (2) is in a city having a population of more than four thousand five hundred (4,500)
23 located in a county having a population of more than twenty-four thousand eight
24 hundred (24,800) but less than twenty-five thousand (25,000).

25 Population data used in this subsection refers to population data reported by the 1990
26 federal decennial census.

27 (b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout
28 this section.

29 (c) Notwithstanding section IC 6-1.1-12.1-3 (as in effect before May 10, 1995), the:

30 (1) designation or enlargement of an economic revitalization area;

31 (2) submission of a statement of benefits; and

32 (3) designating body's approval of the statement of benefits;

33 after the initiation of the rehabilitation or redevelopment for which a deduction is claimed
34 under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated for
35 deductions claimed for 1994 and subsequent assessment years.

36 Sec. 4. (a) This section applies to a consolidated city.

37 (b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply
38 throughout this section.

39 (c) Notwithstanding any other law, a designating body's actions taken after February 1,
40 1991, and before January 1, 1993, in designating an economic revitalization area are
41 legalized and validated.

42 (d) The installation of new manufacturing equipment after February 1, 1991, is eligible
43 for the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for
44 property taxes first due and payable after December 31, 1992, as granted by resolution
45 adopted by the designating body for the economic revitalization area.

1 **Sec. 5. (a) This section applies to a city having a population:**

2 **(1) of more than five thousand fifty (5,050) but less than five thousand one hundred**
3 **(5,100); and**

4 **(2) as determined by the 1990 federal decennial census.**

5 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply**
6 **throughout this section.**

7 **(c) Notwithstanding any other law, a designating body's actions taken before May 31,**
8 **1992, in designating an economic revitalization area are legalized and validated.**

9 **(d) The installation of new manufacturing equipment after March 1, 1991, is eligible for**
10 **the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for**
11 **property taxes first due and payable after December 31, 1992, as granted by resolution**
12 **adopted by the designating body for the economic revitalization area.**

13 **Sec. 6. (a) This section applies to a taxpayer that:**

14 **(1) is located in an economic revitalization area declared under IC 6-1.1-12.1 (as in**
15 **effect before December 31, 1992) in a city having a population:**

16 **(A) of more than thirty-three thousand eight hundred fifty (33,850) but less than**
17 **thirty-five thousand (35,000); and**

18 **(B) as determined by the 1990 federal decennial census; and**

19 **(2) with respect to new manufacturing equipment installed by the taxpayer in the**
20 **economic revitalization area after March 2, 1991, and before March 1, 1992, filed a**
21 **statement of benefits under IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992)**
22 **after March 1, 1992, with the designating body for the economic revitalization area.**

23 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply**
24 **throughout this section.**

25 **(c) Notwithstanding IC 6-1.1-12.1-4.5, (as in effect before December 31, 1992) a statement**
26 **of benefits is not required of a taxpayer to qualify for the economic revitalization area**
27 **deduction under IC 6-1.1-12.1 (as in effect before December 31, 1992) with respect to the**
28 **new manufacturing equipment described in subsection (a).**

29 **(d) This section applies to property taxes due and payable after December 31, 1992.**

30 **Sec. 7. (a) This section applies to a county having a population:**

31 **(1) of more than fifty thousand (50,000) and less than seventy thousand (70,000); and**

32 **(2) as determined by the 1990 federal decennial census.**

33 **(b) Notwithstanding any other law, a designating body's actions taken after July 1, 1991,**
34 **and before December 31, 1992, in:**

35 **(1) designating an economic revitalization area; or**

36 **(2) approving a statement of benefits;**

37 **after the initiation of the installation of new manufacturing equipment for which a person**
38 **desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are**
39 **legalized and validated.**

40 **(c) Notwithstanding any other law, a designating body's actions taken after February 28,**
41 **1993, and before July 1, 1995:**

42 **(1) designating an economic revitalization area;**

43 **(2) approving a statement of benefits; or**

44 **(3) retroactively approving a statement of benefits;**

45 **after initiation of the installation of new manufacturing equipment or rehabilitation or**

1 redevelopment of real property for which a person desires to claim a deduction under
2 IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

3 (d) Notwithstanding any other law, a designating body's action taken after February 28,
4 1993, and before July 1, 1995, incorporating the information required in the statement of
5 benefits in the designating body's findings of fact made in support of designating an area
6 as an economic revitalization area or approving a deduction under IC 6-1.1-12.1 (as in effect
7 before May 10, 1995) is legalized and validated and shall be treated as if the applicant
8 provided the statement of benefits before the final action taken by the designating body.

9 (e) Notwithstanding any other law, a review shall be made of timely filed deduction
10 applications for actions legalized and validated under this section for the purpose of
11 granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment
12 years after 1991.

13 **Sec. 8. (a) This section applies only to property that is located in:**

14 (1) an economic revitalization area; and

15 (2) a town having a population of more than one thousand (1,000) but less than two
16 thousand (2,000) in a county having a population of more than twenty-four thousand
17 eight hundred (24,800) but less than twenty-five thousand (25,000).

18 Population data used in this subsection refers to population data reported by the 1990
19 federal decennial census.

20 (b) The definitions in IC 6-1.1-12.1 (as in effect before January 1, 1994) apply throughout
21 this section.

22 (c) A taxpayer that is otherwise eligible for a tax deduction under IC 6-1.1-12.1 (as in
23 effect before January 1, 1994) but failed to:

24 (1) designate or expand the boundaries of an economic revitalization area;

25 (2) file a statement of benefits or other information with the designating body;

26 (3) have a statement of benefits approved by a designating body;

27 (4) have a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) granted
28 by a designating body; or

29 (5) have the designating body make the findings of fact required under IC 6-1.1-12.1
30 (as in effect before January 1, 1994);

31 before installing new manufacturing equipment or initiating redevelopment or
32 rehabilitation in an economic revitalization area, is entitled to a tax deduction under
33 IC 6-1.1-12.1 (as in effect before January 1, 1994) on property for assessment years after
34 1993 to the same extent as if the taxpayer had installed new manufacturing equipment or
35 initiated redevelopment or rehabilitation after the actions described in subdivisions (1)
36 through (5).

37 (d) The state board of tax commissioners and the county auditor in the county where the
38 property is located shall approve the taxpayer's application for a deduction under
39 IC 6-1.1-12.1 (as in effect before January 1, 1994) on the property as soon as feasible after
40 May 10, 1995.

41 (e) This section applies only to property taxes first due and payable after 1994.

42 **Sec. 9. (a) This section applies to a city having a population:**

43 (1) of more than fifteen thousand (15,000) but less than fifteen thousand four hundred
44 (15,400); and

45 (2) as determined by the 1990 federal decennial census.

1 (b) The definitions in IC 6-1.1-12.1 (as in effect before May 10, 1995) apply throughout
2 this section.

3 (c) Notwithstanding any other law, a designating body's actions taken after July 1, 1991,
4 and before December 31, 1992, in:

5 (1) designating an economic revitalization area; or

6 (2) approving a statement of benefits;

7 after the initiation of the installation of new manufacturing equipment for which a person
8 desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are
9 legalized and validated.

10 (d) Notwithstanding any other law, a review shall be made of timely filed deduction
11 applications for actions legalized and validated under this section for the purpose of
12 granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment
13 years after 1991.

14 Sec. 10. (a) This section applies to a county having a population:

15 (1) of more than nine thousand (9,000) but less than nine thousand five hundred
16 (9,500); and

17 (2) as determined by the 1990 federal decennial census.

18 (b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout
19 this section.

20 (c) Notwithstanding any other law, a designating body's actions taken before December
21 31, 1994, in:

22 (1) designating an economic revitalization area; or

23 (2) approving a statement of benefits;

24 after the initiation of the installation of new manufacturing equipment or after the initiation
25 of the rehabilitation or redevelopment of real estate for which a person desires to claim a
26 deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

27 SECTION 47. IC 6-1.1-15-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
28 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. Petitions for review filed
29 under section 3 of this chapter with respect to notices of action of the county property tax
30 assessment board of appeals issued before January 1, 2002, that are pending before the
31 state board of tax commissioners on December 31, 2001:

32 (1) are transferred to the Indiana board of tax review; and

33 (2) are subject to the law in effect before amendments under P.L.198-2001.

34 The state board of tax commissioners shall transfer to the Indiana board of tax review by
35 January 1, 2002, the records relating to each petition for review referred to in this section.

36 SECTION 60. IC 6-1.1-20.6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
37 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. The general
38 assembly finds and determines the following:

39 (1) Lake County and St. Joseph County are counties for which limits to property tax
40 liability under this chapter (and as described in the proposed subsection (h) of Article
41 10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint
42 Resolution 1 of the 2008 session of the general assembly) are expected to reduce in 2010
43 the aggregate property tax revenue that would otherwise be collected by all units of
44 local government and school corporations in the county by at least twenty percent
45 (20%).

- 1 **(2) Lake County and St. Joseph County are each an eligible county for purposes of:**
2 **(A) the proposed subsection (h) of Article 10, Section 1 of the Constitution of the**
3 **State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the**
4 **general assembly; and**
5 **(B) this chapter.**

6 SECTION 77. IC 6-1.1-39-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) The definitions set forth**
8 **in IC 4-4-8 (before its repeal) and this chapter apply to this section.**

9 **(b) Notwithstanding any other law, all loans, loan agreements, or similar arrangements**
10 **between the department and a qualified entity are legalized and declared valid if these**
11 **loans, loan agreements, or similar arrangements have been delivered and the department**
12 **has lent money according to the loans, loan agreements, or similar arrangements before**
13 **March 5, 1988. All proceedings had and actions taken with respect to these loans, loan**
14 **agreements, or similar arrangements are fully legalized and declared valid.**

15 **(c) Any economic development district created by any qualified entity before March 5,**
16 **1988, is legalized and declared valid and is declared a special taxing district that provides**
17 **special benefits to taxpayers in the economic development district by providing local public**
18 **improvements that are of public use and benefit. Any indebtedness of the unit created**
19 **before March 5, 1988, for local public improvements shall be considered debt of the special**
20 **taxing district and not the general obligation of the unit that established the economic**
21 **development district.**

22 SECTION 94. IC 6-2.5-3-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
24 **assembly that the amendments made to section 1 of this chapter by P.L.70-1993 be**
25 **construed liberally in favor of persons, corporations, partnerships, or other entities**
26 **contracting with commercial printers.**

27 SECTION 98. IC 6-2.5-5-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
28 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. It is the intent of the general**
29 **assembly that the addition of section 36 of this chapter by P.L.70-1993 be construed**
30 **liberally in favor of persons, corporations, partnerships, or other entities contracting with**
31 **commercial printers.**

32 SECTION 102. IC 6-2.5-6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. If the general assembly**
34 **amends section 9 of this chapter in more than one (1) act, the laws shall be read together**
35 **and interpreted to implement the policies enacted in each act.**

36 SECTION 108. IC 6-2.5-8-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
37 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
38 **assembly that the addition of sections 8.5 and 11 of this chapter by P.L.70-1993 be**
39 **construed liberally in favor of persons, corporations, partnerships, or other entities**
40 **contracting with commercial printers.**

41 SECTION 115. IC 6-3-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
42 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
43 **assembly that the addition of section 2.3 of this chapter by P.L.70-1993 be construed**
44 **liberally in favor of persons, corporations, partnerships, or other entities contracting with**
45 **commercial printers.**

1 SECTION 153. IC 6-3.1-29-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
3 **of this chapter by P.L.191-2005 applies to taxable years beginning after December 31, 2005.**

4 **(b) Each individual provision of P.L.191-2005 is fully severable. If a provision requiring**
5 **an agreement executed under section 19 of this chapter, as added by P.L.191-2005, to**
6 **include a particular term is declared invalid, the invalidity of the provision does not affect**
7 **the validity of:**

8 **(1) the other provisions of this chapter, as added by P.L.191-2005;**

9 **(2) the other terms of the agreement executed under section 19 of this chapter, as added**
10 **by P.L.191-2005; or**

11 **(3) a tax credit awarded under this chapter, as added by P.L.191-2005.**

12 SECTION 162. IC 6-3.5-0.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
13 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

14 **Chapter 0.7. Status of Certain Property Tax Credits**

15 **Sec. 1. Notwithstanding the repeal of IC 6-1.1-20.9 by P.L.146-2008, a provision in this**
16 **article that refers to a credit as an additional homestead credit, an increased homestead**
17 **credit, or a credit for property that is eligible for a homestead credit under IC 6-1.1-20.9**
18 **(repealed by P.L.146-2008), shall be treated after December 31, 2008, as continuing to**
19 **permit a grant of a homestead credit against the property tax liability imposed on property**
20 **that is eligible for a standard deduction under IC 6-1.1-12-37. The credit shall be calculated**
21 **in the same manner as the credits were calculated before January 1, 2009.**

22 **Sec. 2. Notwithstanding the repeal of IC 6-1.1-21 by P.L.146-2008, a provision in this**
23 **article that refers to a credit as an additional property tax replacement credit or an**
24 **increased property tax replacement credit shall be treated after December 31, 2008, as**
25 **continuing to permit the grant of a property tax replacement credit against property tax**
26 **liability. The credit shall be calculated in the same manner as the credits were calculated**
27 **before January 1, 2009.**

28 SECTION 174. IC 6-3.5-7-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. The following are hereby**
30 **legalized and validated:**

31 **(1) Any action taken by a county income tax council in adopting the county economic**
32 **development income tax, if the action would have been valid under section 5 of this**
33 **chapter, as amended by P.L.28-1993.**

34 **(2) Any action of a county in adopting a capital improvement plan under section 15 of**
35 **this chapter, if the action would have been valid under this chapter, as amended by**
36 **P.L.28-1993.**

37 SECTION 191. IC 6-7-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding section 14**
39 **of this chapter, revenue stamps paid for before July 1, 2002, and in the possession of a**
40 **distributor may be used after June 30, 2002, only if the full amount of the tax imposed by**
41 **section 12 of this chapter, as effective after June 30, 2002, and as amended by**
42 **P.L.192-2002(ss), is remitted to the department under the procedures prescribed by the**
43 **department.**

44 SECTION 192. IC 6-7-1-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
45 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. Notwithstanding section 14**

1 of this chapter, revenue stamps paid for before July 1, 2007, and in the possession of a
2 distributor may be used after June 30, 2007, only if the full amount of the tax imposed by
3 section 12 of this chapter, as effective after June 30, 2007, and as amended by P.L.218-2007,
4 is remitted to the department under the procedures prescribed by the department.

5 SECTION 202. IC 6-9-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
6 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) This section applies to**
7 **expenditures made before July 1, 1994.**

8 **(b) As used in this section, "fund" refers to the convention and exhibition fund**
9 **established under section 6 of this chapter.**

10 **(c) Notwithstanding section 6 of this chapter, expenditures made from the fund to**
11 **promote tourism in St. Joseph County are hereby legalized and validated, regardless of**
12 **whether the money was directly used by the special funds board of managers to promote**
13 **a convention and exhibition center.**

14 SECTION 203. IC 6-9-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
15 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Actions taken before May**
16 **6, 2005, that would have been valid under section 10 of this chapter, as added by**
17 **P.L.168-2005, are legalized and validated.**

18 SECTION 204. IC 6-9-4-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
19 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A pledge or mortgage of**
20 **innkeeper's tax revenues or property made before March 5, 1988, by Monroe County or the**
21 **Monroe County convention and visitor commission to secure any obligations of the county**
22 **is legalized and validated.**

23 SECTION 205. IC 6-9-20-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Any action taken by a**
25 **county fiscal body in determining that an excise tax should be continued is hereby legalized**
26 **and validated, if the action would have been valid under section 3 of this chapter, as**
27 **amended by P.L.28-1993.**

28 SECTION 206. IC 6-9-41-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A large percentage of the**
30 **land in the city of Bloomington and in Monroe County is not taxable because the land is**
31 **owned by the state or the federal government, which puts the city and the county at a**
32 **disadvantage in their ability to fund projects. These special circumstances require the**
33 **legislation of P.L.176-2009 particular to the city and county.**

34 SECTION 233. IC 14-23-3-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. IC 1-1-5-1 applies to the**
36 **expiration of section 3 of this chapter, as amended by P.L.146-2008. Liability and penalties**
37 **for delinquent tax payments for a property tax imposed under section 3 of this chapter**
38 **before January 1, 2009, are not extinguished as a result of the expiration of section 3 of this**
39 **chapter under P.L.146-2008. Delinquent property taxes collected after December 31, 2008,**
40 **from a property tax imposed under section 3 of this chapter before January 1, 2009, shall**
41 **be deposited and used after December 31, 2008, as provided in section 3 of this chapter**
42 **(before its expiration), as effective December 30, 2008.**

43 TYPE FIVE-SAVINGS CLAUSES AND LEGALIZING CLAUSES: Let go

44 SECTION 238. IC 15-13-9.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
45 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

1 **Chapter 9.1. Effect of the Expiration of IC 15-13-9**

2 **Sec. 1. IC 1-1-5-1 applies to the expiration of IC 15-13-9, as amended by P.L.146-2008.**

3 **Sec. 2. Liability and penalties for delinquent tax payments for a property tax imposed**
4 **under IC 15-13-9 before January 1, 2009, are not extinguished as a result of the expiration**
5 **of IC 15-13-9 under P.L.146-2008.**

6 **Sec. 3. Delinquent property taxes collected after December 31, 2008, from a property tax**
7 **imposed under IC 15-13-9 before January 1, 2009, shall be deposited and used after**
8 **December 31, 2008, as provided in IC 15-13-9, as effective December 30, 2008.**

9 SECTION 247. IC 20-26-7-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding**
11 **P.L.25-1995, if a school corporation has conducted the hearing described in IC 20-5-52**
12 **(before its repeal, now codified in this chapter) before May 1, 1995, the school corporation**
13 **may issue bonds or execute a lease for the school building construction project that was the**
14 **subject of the hearing in accordance with the requirements for issuing bonds or executing**
15 **a lease that were in effect before July 1, 1995.**

16 SECTION 284. IC 33-26-6-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
17 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) Notwithstanding**
18 **IC 33-3-5-2, as amended by P.L.198-2001 (before its repeal, now codified in this chapter),**
19 **the tax court has exclusive jurisdiction over any case that arises under the tax laws of this**
20 **state and that is an initial appeal initiated after December 31, 2001, of a final determination**
21 **made by the department of local government finance if the following apply:**

22 **(1) The tax court would have had jurisdiction over the case if the appeal had been**
23 **initiated before January 1, 2002.**

24 **(2) P.L.198-2001 does not provide that the final determination is subject to appeal to**
25 **the Indiana board of tax review.**

26 **(b) IC 33-3-5-14 (as amended by P.L.198-2001 before its repeal, now codified at section**
27 **3 of this chapter), and IC 33-3-5-14.2 (as added by P.L.198-2001 before its repeal, now**
28 **codified at IC 33-26-7-1, IC 33-26-7-2, IC 33-26-7-3, and IC 33-26-7-4), IC 33-3-5-14.5 (as**
29 **added by P.L.198-2001, before its repeal, now codified at section 5 of this chapter), and**
30 **IC 33-3-5-14.8 (as added by P.L.198-2001, before its repeal, now codified at section 6 of this**
31 **chapter) apply to appeals initiated under IC 6-1.1-15-5, as amended by P.L.198-2001, of**
32 **final determinations of the Indiana board of tax review issued after December 31, 2001.**

33 SECTION 303. IC 36-8-10-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A county fiscal body action**
35 **taken before July 1, 1994, to directly appropriate money from the appropriate source to a**
36 **sheriff's pension trust plan is legalized and validated to the same extent as if P.L.152-1994**
37 **had been enacted.**

APPENDIX D

SECTIONS IN PD 3401 NOT SIMILAR TO EXAMPLES ONE THROUGH FOUR

1 SECTION 6. IC 5-13-9-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. An investment of public**

1 funds (as defined in IC 5-13-4-20, as in effect before February 27, 1996):

2 (1) made under a repurchase or resale agreement, including a standing repurchase or
3 resale agreement, that was entered into before February 27, 1996; and

4 (2) that:

5 (A) would have been in compliance with section 3 of this chapter, as amended by
6 P.L.41-1996, if section 3 of this chapter, as amended by P.L.41-1996, had been in
7 effect at the time the repurchase or resale agreement, including a standing
8 repurchase or resale agreement, was entered into;

9 (B) is no longer in effect on February 27, 1996; or

10 (C) is brought into compliance with section 3 of this chapter, as amended by
11 P.L.41-1996, not later than May 27, 1996;

12 is legalized and validated.

13 SECTION 11. IC 5-28-15-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
14 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a)** As used in this section,
15 "zone business" refers to a business that accesses at least one (1) tax credit or exemption
16 incentive under IC 4-4-6.1 (before its repeal).

17 (b) Notwithstanding IC 4-4-6.1-2.5 (before its repeal), as amended by P.L.8-1994, a zone
18 business that after August 2, 1993, and on or before December 31, 1993, tendered to the
19 enterprise zone board created under IC 4-4-6.1-1 (before its repeal):

20 (1) a verified summary of the amount of tax credits and exemptions claimed by the
21 business in the preceding year, as required under IC 4-4-6.1-2.5(a)(1) (before its
22 repeal); and

23 (2) payment of registration fees, as required under IC 4-4-6.1-2.5(a)(2) (before its
24 repeal);

25 is deemed to have complied with IC 4-4-6.1-2.5(a) (before its repeal) and may not be denied
26 any of the incentives granted to a zone business if the zone business resubmits the verified
27 summary and the zone business' registration fee and pays an additional civil penalty equal
28 to the greater of twenty-five dollars (\$25) or fifteen percent (15%) of its registration fees to
29 the enterprise zone board on or before May 1, 1994.

30 SECTION 12. IC 5-28-15-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
31 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. (a)** As used in this section,
32 "board" refers to the enterprise zone board established by IC 4-4-6.1-1 (before its repeal).

33 (b) A zone business that:

34 (1) submitted to the board, on a form prescribed by the board, a verified summary
35 concerning the amount of tax credits and exemptions claimed by the business in the
36 preceding year; and

37 (2) tendered payment of the amount specified in IC 4-4-6.1-2(4)(A) (before its repeal)
38 to the board;

39 in compliance with IC 4-4-6.1-2.5(a) (before its repeal and as effective June 1, 1995) after
40 May 31, 1995, and before June 16, 1995, shall be treated for the purposes of IC 4-4-6.1-2.5
41 (before its repeal and as effective June 1, 1995, as if the zone business had complied with
42 IC 4-4-6.1-2.5 (before its repeal and as effective June 1, 1995) before June 1, 1995.

43 (c) An official of the state or a political subdivision is authorized to take the actions
44 necessary to:

45 (1) reinstate the credits and exemptions that would have been waived without this

1 section;

2 (2) reinstate, effective retroactively to May 31, 1995, a business that is described by this
3 section as a zone business without requiring the business to petition for readmission or
4 to pay any civil penalties; and

5 (3) refund any civil penalties paid under IC 4-4-6.1-2.5 (before its repeal), as effective
6 June 1, 1995.

7 (d) Notwithstanding any other statute or rule, a payment or fee that is required from a
8 zone business identified in subsection (b) to qualify the zone business for the credits and
9 exemptions that would have been waived without this section may be paid by the zone
10 business before June 1, 1996.

11 SECTION 13. IC 5-28-15-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
12 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.5.** A person that:

13 (1) did not qualify in any taxable year beginning in 1995, 1996, or 1997 for enterprise
14 zone incentives under IC 4-4-6.1-1.7 (before its amendment by P.L.14-1997 and before
15 its repeal);

16 (2) would have qualified for the enterprise zone incentives under IC 4-4-6.1-1.7 (as
17 amended by P.L.14-1997 and before its repeal); and

18 (3) received enterprise zone incentives for taxable years beginning in 1995, 1996, or
19 1997;

20 shall be treated for each of the years described in subdivision (1) as having qualified for the
21 incentives to the same extent as if the amendment by P.L.14-1997 to IC 4-4-6.1-1.7 (before
22 its repeal) had been enacted before the enterprise zone incentives accrued to the person.

23 SECTION 15. IC 6-1.1-2-0.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
24 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1.** The following amendments
25 to this chapter apply as follows:

26 (1) The amendments made to section 4 of this chapter by P.L.51-1997 apply only to
27 assessment years beginning after December 31, 1997.

28 (2) If a court makes a final determination that the commercial vehicle excise tax, as
29 added by P.L.181-1999 is invalid, the amendments made to section 7 of this chapter by
30 P.L.181-1999 are void upon the exhaustion of all appeals of the court's final
31 determination.

32 SECTION 21. IC 6-1.1-3-23, AS AMENDED BY P.L.246-2005, SECTION 59, IS
33 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 23. (a)** In enacting
34 this section, the general assembly finds the following:

35 (1) The economy of northern Indiana has historically been heavily dependent upon:

36 (A) the domestic steel industry, particularly the integrated steel mill business, which
37 produces steel from basic raw materials through blast furnace and related
38 operations; and

39 (B) the oil refining and petrochemical industry.

40 (2) Northern Indiana is the only area of Indiana with integrated steelmaking facilities.

41 (3) During the last thirty (30) years, the domestic steel industry has experienced
42 significant financial difficulties. More than one-half (1/2) of the integrated steel mills
43 in the United States were shut down or deintegrated, with the remainder requiring
44 significant investment and the addition of new processes to make the facilities
45 economically competitive with newer foreign and domestic steelmaking facilities and

1 processes.

2 **(4) The United States needs to protect the capacity of the oil refining and petrochemical**
3 **industry. No oil refineries have been built in the United States since 1976.**

4 **(5) Given the economic conditions affecting older integrated steelmaking facilities,**
5 **integrated steel mills claimed abnormal obsolescence in reporting the assessed value of**
6 **equipment located at the integrated steelmaking facilities that began operations before**
7 **1970, thereby reporting the equipment's assessed value at far below thirty percent**
8 **(30%) of the equipment's total cost (far below the "thirty percent (30%) floor" value**
9 **generally applicable to equipment exhibiting only normal obsolescence under the**
10 **current department of local government finance rules).**

11 **(6) Current law existing before January 1, 2003, obligates the taxpayers making**
12 **abnormal obsolescence claims to pay personal property taxes based only on, and**
13 **permits communities to determine property tax budgets and rates based only on, the**
14 **reported personal property assessed values until the personal property appeals are**
15 **resolved. Consequently, as a result of abnormal obsolescence claims, the property tax**
16 **base of communities in northern Indiana is severely reduced for an indeterminate**
17 **period (if not permanently). The prospect of future appeals and their attendant**
18 **problems on an ongoing basis must be addressed.**

19 **(7) A new, optional method for valuing the equipment of integrated steel mills and**
20 **entities that are at least fifty percent (50%) owned by an affiliate of an integrated steel**
21 **mill ("related entities") and the oil refining and petrochemical industry in northern**
22 **Indiana is needed. That optional method:**

23 **(A) recognizes the loss of value and difficulty in valuing equipment at integrated**
24 **steelmaking facilities and facilities of the oil refining and petrochemical industry**
25 **that commenced operations decades ago and at the facilities of related entities;**

26 **(B) recognizes that depreciable personal property used in integrated steelmaking**
27 **and in oil refinery or petrochemical operations and by related entities is affected by**
28 **different economic and market forces than depreciable personal property used in**
29 **other industries and certain other segments of the steel industry and therefore**
30 **experiences different amounts of obsolescence and depreciation; and**

31 **(C) can be used to simply and efficiently arrive at a value commensurate with that**
32 **property's age, use, obsolescence, and market circumstances instead of the current**
33 **method and its potentially contentious and lengthy appeals. Such an optional**
34 **method would benefit the communities where these older facilities are located.**

35 **(8) Such an optional method would be to authorize a fifth pool in the depreciation**
36 **schedule for valuing the equipment of integrated steel mills, related entities, and the oil**
37 **refining and petrochemical industry that reflects all adjustments to the value of that**
38 **equipment for depreciation and obsolescence, including abnormal obsolescence, which**
39 **precludes any taxpayer electing such a method from taking any other obsolescence**
40 **adjustment for the equipment, and which applies only at the election of the taxpayer.**

41 **(9) The purpose for authorizing the Pool 5 method is to provide a more simplified and**
42 **efficient method for valuing the equipment of integrated steel mills and the oil refining**
43 **and petrochemical industry that recognizes the loss of value and unusual problems**
44 **associated with the valuation of the equipment or facilities that began operations before**
45 **1970 in those industries in northern Indiana, as well as for valuing the equipment of**

1 related entities, to stabilize local property tax revenue by eliminating the need for
2 abnormal obsolescence claims, and to encourage those industries to continue to invest
3 in northern Indiana, thereby contributing to the economic life and well-being of
4 communities in northern Indiana, the residents of northern Indiana, and Indiana
5 generally.

6 **(10) The specific circumstances described in this section do not exist throughout the**
7 **rest of Indiana.**

8 ~~(a)~~ **(b)** For purposes of this section:

9 (1) "adjusted cost" refers to the adjusted cost established in 50 IAC 4.2-4-4 (as in effect on
10 January 1, 2003);

11 (2) "depreciable personal property" has the meaning set forth in 50 IAC 4.2-4-1 (as in effect
12 on January 1, 2003);

13 (3) "integrated steel mill" means a person, including a subsidiary of a corporation, that
14 produces steel by processing iron ore and other raw materials in a blast furnace in Indiana;

15 (4) "oil refinery/petrochemical company" means a person that produces a variety of
16 petroleum products by processing an annual average of at least one hundred thousand
17 (100,000) barrels of crude oil per day;

18 (5) "permanently retired depreciable personal property" has the meaning set forth in 50
19 IAC 4.2-4-3 (as in effect on January 1, 2003);

20 (6) "pool" refers to a pool established in 50 IAC 4.2-4-5(a) (as in effect on January 1, 2003);

21 (7) "special integrated steel mill or oil refinery/petrochemical equipment" means depreciable
22 personal property, other than special tools and permanently retired depreciable personal
23 property:

24 (A) that:

25 (i) is owned, leased, or used by an integrated steel mill or an entity that is at least fifty
26 percent (50%) owned by an affiliate of an integrated steel mill; and

27 (ii) falls within Asset Class 33.4 as set forth in IRS Rev. Proc. 87-56, 1987-2, C.B. 647;
28 or

29 (B) that:

30 (i) is owned, leased, or used as an integrated part of an oil refinery/petrochemical
31 company or its affiliate; and

32 (ii) falls within Asset Class 13.3 or 28.0 as set forth in IRS Rev. Proc. 87-56, 1987-2,
33 C.B. 647;

34 (8) "special tools" has the meaning set forth in 50 IAC 4.2-6-2 (as in effect on January 1,
35 2003); and

36 (9) "year of acquisition" refers to the year of acquisition determined under 50 IAC 4.2-4-6
37 (as in effect on January 1, 2003).

38 ~~(b)~~ **(c)** Notwithstanding 50 IAC 4.2-4-4, 50 IAC 4.2-4-6, and 50 IAC 4.2-4-7, a taxpayer may
39 elect to calculate the true tax value of the taxpayer's special integrated steel mill or oil
40 refinery/petrochemical equipment by multiplying the adjusted cost of that equipment by the
41 percentage set forth in the following table:

Year of Acquisition	Percentage
1	40%
2	56%
3	42%

1	4	32%
2	5	24%
3	6	18%
4	7	15%
5	8 and older	10%

6 (e) (d) The department of local government finance shall designate the table under subsection
7 (b) (c) as "Pool No. 5" on the business personal property tax return.

8 (d) (e) The percentage factors in the table under subsection (b) (c) automatically reflect all
9 adjustments for depreciation and obsolescence, including abnormal obsolescence, for special
10 integrated steel mill or oil refinery/petrochemical equipment. The equipment is entitled to all
11 exemptions, credits, and deductions for which it qualifies.

12 (e) (f) The minimum valuation limitations under 50 IAC 4.2-4-9 do not apply to special
13 integrated steel mill or oil refinery/petrochemical equipment valued under this section. The value
14 of the equipment is not included in the calculation of that minimum valuation limitation for the
15 taxpayer's other assessable depreciable personal property in the taxing district.

16 (f) (g) An election to value special integrated steel mill or oil refinery/petrochemical equipment
17 under this section:

- 18 (1) must be made by reporting the equipment under this section on a business personal
19 property tax return;
- 20 (2) applies to all of the taxpayer's special integrated steel mill or oil refinery/petrochemical
21 equipment located in the state (whether owned or leased, or used as an integrated part of the
22 equipment); and
- 23 (3) is binding on the taxpayer for the assessment date for which the election is made.

24 The department of local government finance shall prescribe the forms to make the election
25 beginning with the March 1, 2003, assessment date. Any special integrated steel mill or oil
26 refinery/petrochemical equipment acquired by a taxpayer that has made an election under this
27 section is valued under this section.

28 (g) (h) If fifty percent (50%) or more of the adjusted cost of a taxpayer's property that would,
29 notwithstanding this section, be reported in a pool other than Pool No. 5 is attributable to special
30 integrated steel mill or oil refinery/petrochemical equipment, the taxpayer may elect to calculate
31 the true tax value of all of that property as special integrated steel mill or oil
32 refinery/petrochemical equipment. The true tax value of property for which an election is made
33 under this subsection is calculated under subsections (b) (c) through (f): (g).

34 SECTION 28. IC 6-1.1-8-35.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
35 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 35.2. Notwithstanding section**
36 **35(c) of this chapter, as amended by P.L.253-1999, amounts that were:**

- 37 (1) collected under section 35 of this chapter after June 30, 1999, and before January
- 38 1, 2001, and were derived from indefinite-situs distributable property of railroad car
- 39 companies;
- 40 (2) credited to the commuter rail service fund established by IC 8-3-1.5-20.5; and
- 41 (3) distributed to a commuter transportation district;

42 may be retained by the commuter transportation district and used by the commuter
43 transportation district for any legal purpose.

44 SECTION 38. IC 6-1.1-12.1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
45 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding**

1 any other law, a designating body's actions taken before February 1, 1991, in retroactively
2 designating an economic revitalization area are hereby legalized and validated.

3 SECTION 45. IC 6-1.1-12.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

5 **Chapter 12.8. Legalization of Certain Actions Taken Under IC 6-1.1-12.1**

6 **Sec. 1. (a) This section applies to a municipality having a population of more than four**
7 **thousand (4,000) but less than nine thousand (9,000) that is located in a county having a**
8 **population of more than fifty thousand (50,000) but less than sixty thousand (60,000).**
9 **Population data used in this subsection refers to population data reported by the 1990**
10 **federal decennial census.**

11 **(b) Notwithstanding any other law, a designating body's actions taken after September**
12 **1, 1992, and before December 31, 1993, in:**

13 **(1) designating an economic revitalization area; or**

14 **(2) approving a statement of benefits after the initiation of the installation of new**
15 **manufacturing equipment for which the person desires to claim a deduction under this**
16 **chapter;**

17 **are legalized and validated.**

18 **Sec. 2. (a) As used in this section, "designating body" and "economic revitalization area"**
19 **have the meanings set forth in IC 6-1.1-12.1-1 (as in effect before July 1, 1995).**

20 **(b) Notwithstanding any other law, a designating body's actions taken after February 1,**
21 **1991, and before July 1, 1995, in:**

22 **(1) designating an economic revitalization area; or**

23 **(2) approving a statement of benefits or making required findings of fact after the**
24 **initiation of the:**

25 **(A) redevelopment;**

26 **(B) installation of new manufacturing equipment; or**

27 **(C) rehabilitation;**

28 **for which the person desires to claim a deduction under IC 6-1.1-12.1;**
29 **are hereby legalized and validated.**

30 **Sec. 3. (a) This section applies to rehabilitation or redevelopment that:**

31 **(1) was initiated after January 1, 1993, and before January 1, 1994; and**

32 **(2) is in a city having a population of more than four thousand five hundred (4,500)**
33 **located in a county having a population of more than twenty-four thousand eight**
34 **hundred (24,800) but less than twenty-five thousand (25,000).**

35 **Population data used in this subsection refers to population data reported by the 1990**
36 **federal decennial census.**

37 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout**
38 **this section.**

39 **(c) Notwithstanding section IC 6-1.1-12.1-3 (as in effect before May 10, 1995), the:**

40 **(1) designation or enlargement of an economic revitalization area;**

41 **(2) submission of a statement of benefits; and**

42 **(3) designating body's approval of the statement of benefits;**

43 **after the initiation of the rehabilitation or redevelopment for which a deduction is claimed**
44 **under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated for**
45 **deductions claimed for 1994 and subsequent assessment years.**

1 **Sec. 4. (a) This section applies to a consolidated city.**

2 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply**
3 **throughout this section.**

4 **(c) Notwithstanding any other law, a designating body's actions taken after February 1,**
5 **1991, and before January 1, 1993, in designating an economic revitalization area are**
6 **legalized and validated.**

7 **(d) The installation of new manufacturing equipment after February 1, 1991, is eligible**
8 **for the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for**
9 **property taxes first due and payable after December 31, 1992, as granted by resolution**
10 **adopted by the designating body for the economic revitalization area.**

11 **Sec. 5. (a) This section applies to a city having a population:**

12 **(1) of more than five thousand fifty (5,050) but less than five thousand one hundred**
13 **(5,100); and**

14 **(2) as determined by the 1990 federal decennial census.**

15 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply**
16 **throughout this section.**

17 **(c) Notwithstanding any other law, a designating body's actions taken before May 31,**
18 **1992, in designating an economic revitalization area are legalized and validated.**

19 **(d) The installation of new manufacturing equipment after March 1, 1991, is eligible for**
20 **the deduction provided under IC 6-1.1-12.1 (as in effect before December 31, 1992) for**
21 **property taxes first due and payable after December 31, 1992, as granted by resolution**
22 **adopted by the designating body for the economic revitalization area.**

23 **Sec. 6. (a) This section applies to a taxpayer that:**

24 **(1) is located in an economic revitalization area declared under IC 6-1.1-12.1 (as in**
25 **effect before December 31, 1992) in a city having a population:**

26 **(A) of more than thirty-three thousand eight hundred fifty (33,850) but less than**
27 **thirty-five thousand (35,000); and**

28 **(B) as determined by the 1990 federal decennial census; and**

29 **(2) with respect to new manufacturing equipment installed by the taxpayer in the**
30 **economic revitalization area after March 2, 1991, and before March 1, 1992, filed a**
31 **statement of benefits under IC 6-1.1-12.1-4.5 (as in effect before December 31, 1992)**
32 **after March 1, 1992, with the designating body for the economic revitalization area.**

33 **(b) The definitions in IC 6-1.1-12.1-1 (as in effect before December 31, 1992) apply**
34 **throughout this section.**

35 **(c) Notwithstanding IC 6-1.1-12.1-4.5, (as in effect before December 31, 1992) a statement**
36 **of benefits is not required of a taxpayer to qualify for the economic revitalization area**
37 **deduction under IC 6-1.1-12.1 (as in effect before December 31, 1992) with respect to the**
38 **new manufacturing equipment described in subsection (a).**

39 **(d) This section applies to property taxes due and payable after December 31, 1992.**

40 **Sec. 7. (a) This section applies to a county having a population:**

41 **(1) of more than fifty thousand (50,000) and less than seventy thousand (70,000); and**

42 **(2) as determined by the 1990 federal decennial census.**

43 **(b) Notwithstanding any other law, a designating body's actions taken after July 1, 1991,**
44 **and before December 31, 1992, in:**

45 **(1) designating an economic revitalization area; or**

1 (2) approving a statement of benefits;
2 after the initiation of the installation of new manufacturing equipment for which a person
3 desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are
4 legalized and validated.

5 (c) Notwithstanding any other law, a designating body's actions taken after February 28,
6 1993, and before July 1, 1995:

7 (1) designating an economic revitalization area;

8 (2) approving a statement of benefits; or

9 (3) retroactively approving a statement of benefits;

10 after initiation of the installation of new manufacturing equipment or rehabilitation or
11 redevelopment of real property for which a person desires to claim a deduction under
12 IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

13 (d) Notwithstanding any other law, a designating body's action taken after February 28,
14 1993, and before July 1, 1995, incorporating the information required in the statement of
15 benefits in the designating body's findings of fact made in support of designating an area
16 as an economic revitalization area or approving a deduction under IC 6-1.1-12.1 (as in effect
17 before May 10, 1995) is legalized and validated and shall be treated as if the applicant
18 provided the statement of benefits before the final action taken by the designating body.

19 (e) Notwithstanding any other law, a review shall be made of timely filed deduction
20 applications for actions legalized and validated under this section for the purpose of
21 granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment
22 years after 1991.

23 Sec. 8. (a) This section applies only to property that is located in:

24 (1) an economic revitalization area; and

25 (2) a town having a population of more than one thousand (1,000) but less than two
26 thousand (2,000) in a county having a population of more than twenty-four thousand
27 eight hundred (24,800) but less than twenty-five thousand (25,000).

28 Population data used in this subsection refers to population data reported by the 1990
29 federal decennial census.

30 (b) The definitions in IC 6-1.1-12.1 (as in effect before January 1, 1994) apply throughout
31 this section.

32 (c) A taxpayer that is otherwise eligible for a tax deduction under IC 6-1.1-12.1 (as in
33 effect before January 1, 1994) but failed to:

34 (1) designate or expand the boundaries of an economic revitalization area;

35 (2) file a statement of benefits or other information with the designating body;

36 (3) have a statement of benefits approved by a designating body;

37 (4) have a deduction under IC 6-1.1-12.1 (as in effect before January 1, 1994) granted
38 by a designating body; or

39 (5) have the designating body make the findings of fact required under IC 6-1.1-12.1
40 (as in effect before January 1, 1994);

41 before installing new manufacturing equipment or initiating redevelopment or
42 rehabilitation in an economic revitalization area, is entitled to a tax deduction under
43 IC 6-1.1-12.1 (as in effect before January 1, 1994) on property for assessment years after
44 1993 to the same extent as if the taxpayer had installed new manufacturing equipment or
45 initiated redevelopment or rehabilitation after the actions described in subdivisions (1)

1 through (5).

2 (d) The state board of tax commissioners and the county auditor in the county where the
3 property is located shall approve the taxpayer's application for a deduction under
4 IC 6-1.1-12.1 (as in effect before January 1, 1994) on the property as soon as feasible after
5 May 10, 1995.

6 (e) This section applies only to property taxes first due and payable after 1994.

7 Sec. 9. (a) This section applies to a city having a population:

8 (1) of more than fifteen thousand (15,000) but less than fifteen thousand four hundred
9 (15,400); and

10 (2) as determined by the 1990 federal decennial census.

11 (b) The definitions in IC 6-1.1-12.1 (as in effect before May 10, 1995) apply throughout
12 this section.

13 (c) Notwithstanding any other law, a designating body's actions taken after July 1, 1991,
14 and before December 31, 1992, in:

15 (1) designating an economic revitalization area; or

16 (2) approving a statement of benefits;

17 after the initiation of the installation of new manufacturing equipment for which a person
18 desires to claim a deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are
19 legalized and validated.

20 (d) Notwithstanding any other law, a review shall be made of timely filed deduction
21 applications for actions legalized and validated under this section for the purpose of
22 granting deductions under IC 6-1.1-12.1 (as in effect before May 10, 1995) for assessment
23 years after 1991.

24 Sec. 10. (a) This section applies to a county having a population:

25 (1) of more than nine thousand (9,000) but less than nine thousand five hundred
26 (9,500); and

27 (2) as determined by the 1990 federal decennial census.

28 (b) The definitions in IC 6-1.1-12.1-1 (as in effect before May 10, 1995) apply throughout
29 this section.

30 (c) Notwithstanding any other law, a designating body's actions taken before December
31 31, 1994, in:

32 (1) designating an economic revitalization area; or

33 (2) approving a statement of benefits;

34 after the initiation of the installation of new manufacturing equipment or after the initiation
35 of the rehabilitation or redevelopment of real estate for which a person desires to claim a
36 deduction under IC 6-1.1-12.1 (as in effect before May 10, 1995) are legalized and validated.

37 SECTION 47. IC 6-1.1-15-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 0.3. Petitions for review filed
39 under section 3 of this chapter with respect to notices of action of the county property tax
40 assessment board of appeals issued before January 1, 2002, that are pending before the
41 state board of tax commissioners on December 31, 2001:

42 (1) are transferred to the Indiana board of tax review; and

43 (2) are subject to the law in effect before amendments under P.L.198-2001.

44 The state board of tax commissioners shall transfer to the Indiana board of tax review by
45 January 1, 2002, the records relating to each petition for review referred to in this section.

1 SECTION 60. IC 6-1.1-20.6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW
2 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. The general**
3 **assembly finds and determines the following:**

4 (1) **Lake County and St. Joseph County are counties for which limits to property tax**
5 **liability under this chapter (and as described in the proposed subsection (h) of Article**
6 **10, Section 1 of the Constitution of the State of Indiana as included in Senate Joint**
7 **Resolution 1 of the 2008 session of the general assembly) are expected to reduce in 2010**
8 **the aggregate property tax revenue that would otherwise be collected by all units of**
9 **local government and school corporations in the county by at least twenty percent**
10 **(20%).**

11 (2) **Lake County and St. Joseph County are each an eligible county for purposes of:**
12 **(A) the proposed subsection (h) of Article 10, Section 1 of the Constitution of the**
13 **State of Indiana as included in Senate Joint Resolution 1 of the 2008 session of the**
14 **general assembly; and**
15 **(B) this chapter.**

16 SECTION 77. IC 6-1.1-39-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
17 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) The definitions set forth**
18 **in IC 4-4-8 (before its repeal) and this chapter apply to this section.**

19 (b) **Notwithstanding any other law, all loans, loan agreements, or similar arrangements**
20 **between the department and a qualified entity are legalized and declared valid if these**
21 **loans, loan agreements, or similar arrangements have been delivered and the department**
22 **has lent money according to the loans, loan agreements, or similar arrangements before**
23 **March 5, 1988. All proceedings had and actions taken with respect to these loans, loan**
24 **agreements, or similar arrangements are fully legalized and declared valid.**

25 (c) **Any economic development district created by any qualified entity before March 5,**
26 **1988, is legalized and declared valid and is declared a special taxing district that provides**
27 **special benefits to taxpayers in the economic development district by providing local public**
28 **improvements that are of public use and benefit. Any indebtedness of the unit created**
29 **before March 5, 1988, for local public improvements shall be considered debt of the special**
30 **taxing district and not the general obligation of the unit that established the economic**
31 **development district.**

32 SECTION 94. IC 6-2.5-3-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
33 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
34 **assembly that the amendments made to section 1 of this chapter by P.L.70-1993 be**
35 **construed liberally in favor of persons, corporations, partnerships, or other entities**
36 **contracting with commercial printers.**

37 SECTION 98. IC 6-2.5-5-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
38 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. It is the intent of the general**
39 **assembly that the addition of section 36 of this chapter by P.L.70-1993 be construed**
40 **liberally in favor of persons, corporations, partnerships, or other entities contracting with**
41 **commercial printers.**

42 SECTION 102. IC 6-2.5-6-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. If the general assembly**
44 **amends section 9 of this chapter in more than one (1) act, the laws shall be read together**
45 **and interpreted to implement the policies enacted in each act.**

1 SECTION 108. IC 6-2.5-8-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
2 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
3 **assembly that the addition of sections 8.5 and 11 of this chapter by P.L.70-1993 be**
4 **construed liberally in favor of persons, corporations, partnerships, or other entities**
5 **contracting with commercial printers.**

6 SECTION 115. IC 6-3-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
7 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. It is the intent of the general**
8 **assembly that the addition of section 2.3 of this chapter by P.L.70-1993 be construed**
9 **liberally in favor of persons, corporations, partnerships, or other entities contracting with**
10 **commercial printers.**

11 SECTION 153. IC 6-3.1-29-0.1 IS ADDED TO THE INDIANA CODE AS A NEW
12 SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.1. (a) The addition**
13 **of this chapter by P.L.191-2005 applies to taxable years beginning after December 31, 2005.**

14 **(b) Each individual provision of P.L.191-2005 is fully severable. If a provision requiring**
15 **an agreement executed under section 19 of this chapter, as added by P.L.191-2005, to**
16 **include a particular term is declared invalid, the invalidity of the provision does not affect**
17 **the validity of:**

- 18 **(1) the other provisions of this chapter, as added by P.L.191-2005;**
- 19 **(2) the other terms of the agreement executed under section 19 of this chapter, as added**
20 **by P.L.191-2005; or**
- 21 **(3) a tax credit awarded under this chapter, as added by P.L.191-2005.**

22 SECTION 162. IC 6-3.5-0.7 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

24 **Chapter 0.7. Status of Certain Property Tax Credits**

25 **Sec. 1. Notwithstanding the repeal of IC 6-1.1-20.9 by P.L.146-2008, a provision in this**
26 **article that refers to a credit as an additional homestead credit, an increased homestead**
27 **credit, or a credit for property that is eligible for a homestead credit under IC 6-1.1-20.9**
28 **(repealed by P.L.146-2008), shall be treated after December 31, 2008, as continuing to**
29 **permit a grant of a homestead credit against the property tax liability imposed on property**
30 **that is eligible for a standard deduction under IC 6-1.1-12-37. The credit shall be calculated**
31 **in the same manner as the credits were calculated before January 1, 2009.**

32 **Sec. 2. Notwithstanding the repeal of IC 6-1.1-21 by P.L.146-2008, a provision in this**
33 **article that refers to a credit as an additional property tax replacement credit or an**
34 **increased property tax replacement credit shall be treated after December 31, 2008, as**
35 **continuing to permit the grant of a property tax replacement credit against property tax**
36 **liability. The credit shall be calculated in the same manner as the credits were calculated**
37 **before January 1, 2009.**

38 SECTION 174. IC 6-3.5-7-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. The following are hereby**
40 **legalized and validated:**

- 41 **(1) Any action taken by a county income tax council in adopting the county economic**
42 **development income tax, if the action would have been valid under section 5 of this**
43 **chapter, as amended by P.L.28-1993.**
- 44 **(2) Any action of a county in adopting a capital improvement plan under section 15 of**
45 **this chapter, if the action would have been valid under this chapter, as amended by**

1 **P.L.28-1993.**

2 SECTION 191. IC 6-7-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
3 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding section 14**
4 **of this chapter, revenue stamps paid for before July 1, 2002, and in the possession of a**
5 **distributor may be used after June 30, 2002, only if the full amount of the tax imposed by**
6 **section 12 of this chapter, as effective after June 30, 2002, and as amended by**
7 **P.L.192-2002(ss), is remitted to the department under the procedures prescribed by the**
8 **department.**

9 SECTION 192. IC 6-7-1-0.4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.4. Notwithstanding section 14**
11 **of this chapter, revenue stamps paid for before July 1, 2007, and in the possession of a**
12 **distributor may be used after June 30, 2007, only if the full amount of the tax imposed by**
13 **section 12 of this chapter, as effective after June 30, 2007, and as amended by P.L.218-2007,**
14 **is remitted to the department under the procedures prescribed by the department.**

15 SECTION 202. IC 6-9-1-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
16 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. (a) This section applies to**
17 **expenditures made before July 1, 1994.**

18 **(b) As used in this section, "fund" refers to the convention and exhibition fund**
19 **established under section 6 of this chapter.**

20 **(c) Notwithstanding section 6 of this chapter, expenditures made from the fund to**
21 **promote tourism in St. Joseph County are hereby legalized and validated, regardless of**
22 **whether the money was directly used by the special funds board of managers to promote**
23 **a convention and exhibition center.**

24 SECTION 203. IC 6-9-2-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
25 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Actions taken before May**
26 **6, 2005, that would have been valid under section 10 of this chapter, as added by**
27 **P.L.168-2005, are legalized and validated.**

28 SECTION 204. IC 6-9-4-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
29 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A pledge or mortgage of**
30 **innkeeper's tax revenues or property made before March 5, 1988, by Monroe County or the**
31 **Monroe County convention and visitor commission to secure any obligations of the county**
32 **is legalized and validated.**

33 SECTION 205. IC 6-9-20-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
34 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Any action taken by a**
35 **county fiscal body in determining that an excise tax should be continued is hereby legalized**
36 **and validated, if the action would have been valid under section 3 of this chapter, as**
37 **amended by P.L.28-1993.**

38 SECTION 206. IC 6-9-41-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
39 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A large percentage of the**
40 **land in the city of Bloomington and in Monroe County is not taxable because the land is**
41 **owned by the state or the federal government, which puts the city and the county at a**
42 **disadvantage in their ability to fund projects. These special circumstances require the**
43 **legislation of P.L.176-2009 particular to the city and county.**

44 SECTION 233. IC 14-23-3-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
45 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. IC 1-1-5-1 applies to the**

1 expiration of section 3 of this chapter, as amended by P.L.146-2008. Liability and penalties
2 for delinquent tax payments for a property tax imposed under section 3 of this chapter
3 before January 1, 2009, are not extinguished as a result of the expiration of section 3 of this
4 chapter under P.L.146-2008. Delinquent property taxes collected after December 31, 2008,
5 from a property tax imposed under section 3 of this chapter before January 1, 2009, shall
6 be deposited and used after December 31, 2008, as provided in section 3 of this chapter
7 (before its expiration), as effective December 30, 2008.

8 TYPE FIVE-SAVINGS CLAUSES AND LEGALIZING CLAUSES: Let go

9 SECTION 238. IC 15-13-9.1 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER
10 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]:

11 **Chapter 9.1. Effect of the Expiration of IC 15-13-9**

12 **Sec. 1. IC 1-1-5-1 applies to the expiration of IC 15-13-9, as amended by P.L.146-2008.**

13 **Sec. 2. Liability and penalties for delinquent tax payments for a property tax imposed**
14 **under IC 15-13-9 before January 1, 2009, are not extinguished as a result of the expiration**
15 **of IC 15-13-9 under P.L.146-2008.**

16 **Sec. 3. Delinquent property taxes collected after December 31, 2008, from a property tax**
17 **imposed under IC 15-13-9 before January 1, 2009, shall be deposited and used after**
18 **December 31, 2008, as provided in IC 15-13-9, as effective December 30, 2008.**

19 SECTION 247. IC 20-26-7-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
20 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. Notwithstanding**
21 **P.L.25-1995, if a school corporation has conducted the hearing described in IC 20-5-52**
22 **(before its repeal, now codified in this chapter) before May 1, 1995, the school corporation**
23 **may issue bonds or execute a lease for the school building construction project that was the**
24 **subject of the hearing in accordance with the requirements for issuing bonds or executing**
25 **a lease that were in effect before July 1, 1995.**

26 SECTION 284. IC 33-26-6-0.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
27 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.2. (a) Notwithstanding**
28 **IC 33-3-5-2, as amended by P.L.198-2001 (before its repeal, now codified in this chapter),**
29 **the tax court has exclusive jurisdiction over any case that arises under the tax laws of this**
30 **state and that is an initial appeal initiated after December 31, 2001, of a final determination**
31 **made by the department of local government finance if the following apply:**

32 **(1) The tax court would have had jurisdiction over the case if the appeal had been**
33 **initiated before January 1, 2002.**

34 **(2) P.L.198-2001 does not provide that the final determination is subject to appeal to**
35 **the Indiana board of tax review.**

36 **(b) IC 33-3-5-14 (as amended by P.L.198-2001 before its repeal, now codified at section**
37 **3 of this chapter), and IC 33-3-5-14.2 (as added by P.L.198-2001 before its repeal, now**
38 **codified at IC 33-26-7-1, IC 33-26-7-2, IC 33-26-7-3, and IC 33-26-7-4), IC 33-3-5-14.5 (as**
39 **added by P.L.198-2001, before its repeal, now codified at section 5 of this chapter), and**
40 **IC 33-3-5-14.8 (as added by P.L.198-2001, before its repeal, now codified at section 6 of this**
41 **chapter) apply to appeals initiated under IC 6-1.1-15-5, as amended by P.L.198-2001, of**
42 **final determinations of the Indiana board of tax review issued after December 31, 2001.**

43 SECTION 303. IC 36-8-10-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION
44 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: **Sec. 0.3. A county fiscal body action**
45 **taken before July 1, 1994, to directly appropriate money from the appropriate source to a**

1 **sheriff's pension trust plan is legalized and validated to the same extent as if P.L.152-1994**
2 **had be enacted.**
3