

HB1001

STATE BUDGET (HUSTON T) Appropriates money for capital expenditures, the operation of the state, K-12 and higher education, the delivery of Medicaid and other services, and various other distributions and purposes. Renames the build Indiana fund the lottery surplus fund. Eliminates all the build Indiana fund accounts. Declares the policy of the state that no person may be denied coverage for a preexisting condition under a plan of health coverage offered or administered by the state. Specifies that the preexisting condition exclusion provisions of the federal Patient Protection and Affordable Care Act (PPACA) are in effect and enforced in Indiana, regardless of the legal status of the PPACA. Establishes the Indiana-Michigan boundary line commission to administer and oversee a survey and remonumentation of the Indiana-Michigan border. Eliminates the office of state based initiatives. Makes the budget agency responsible for coordinating federal assistance to state agencies. Prohibits certain state agency action regarding federal assistance. Requires state agencies to provide federal assistance information to the budget agency. Requires the budget agency to: (1) prepare an annual report summarizing the federal assistance received by state agencies during the preceding federal fiscal year; (2) publish a comprehensive federal assistance review plan; and (3) perform a review of the current impact and projected future impact of federal mandates and regulations on Indiana. Makes the budget agency the state's single point of contact to review and coordinate proposed federal financial assistance and direct federal development. Adds the two deputy budget directors as alternate members of the budget committee, and specifies that one of the deputy directors shall take the place of the budget director when the budget director is not present. Establishes the rural broadband fund. Provides that the office of community and rural affairs may make grants from the fund for the purpose of funding deployment of broadband infrastructure in unserved areas. Provides that a state agency may not award a grant of more than \$5,000,000 for any one qualified broadband project. Repeals the Indiana technology fund. Removes the restriction on the Indiana horse racing commission using money distributed under a distribution agreement for administrative purposes. Requires 0.75% of the adjusted gross receipts from the previous month at each casino operated by a licensee to be withheld from the amount that must be distributed under a distribution agreement and deposited in the Indiana horse racing commission's operating fund. Establishes the problem gambling program fund (fund). Specifies that the part of the problem gambling fee that is retained annually by the Indiana gaming commission must be deposited into the fund. Provides that the money in the fund is continuously appropriated. Permits the trust fund for self-insurance for employees, including retired employees, for the state police department, conservation officers of the department of natural resources, and the state excise police to invest in the same investments as the state police pension plan instead of the public employees' retirement fund (the trust fund could not invest in equity securities). Permits the retiree health benefit trust fund to invest in the same investments as the public employees' retirement fund instead of in the same manner as public deposits may be invested. Requires a periodic actuarial study of the retiree health benefit trust fund. Provides that employer contributions to the retirement medical benefits account (RMBA) on behalf of a participant must be sufficient to provide the specified benefit. Changes the administration and investment decisions for the RMBA from the budget agency to the Indiana public retirement system (INPRS). Changes responsibility for reports concerning other post-employment benefits (OPEB) from the office of management and budget (OMB) to the INPRS. Changes responsibility for reports concerning local pensions from the OMB to the INPRS. Changes references to Governmental Accounting Standards Board Statements that apply to OPEB reports. Provides that a taxpayer may submit, beginning in 2021, a personal property tax return using an online submission system established by the department of local government finance in collaboration with county assessors. Establishes requirements to be eligible to claim the Indiana research expense income tax credit effective January 1, 2019. Increases the cap on the scholarship granting organization scholarship tax credit from \$14,000,000 to \$15,000,000 for the state fiscal year beginning July 1, 2019, and to \$16,000,000 for state fiscal years beginning after June 30, 2020. Repeals the income tax credit for property taxes paid by a for-profit acute care hospital. Dedicates \$1,800,000 to the state construction fund from a part of the cigarette tax revenue formerly appropriated to the department of natural resources. Provides various tax exemptions for the College Football Playoff Group for the College Football Playoff National Championship, including ancillary events. Provides that money in the department of state revenue pilot program fund for functions related to motor carrier services is continuously appropriated. Allocates a percentage of St. Joseph County innkeeper's tax revenue: (1) for the development and operation of an indoor sports complex in the city of Mishawaka; and (2) to finance projects for the Potawatomi Zoo in the city of South Bend. Expires both of these allocations and decreases the innkeeper's tax rate by the percentage allocated for the respective purposes on the later of: (1) July 1, 2024; or (2) a specified date to occur. Replaces the postwar construction fund with a fund named the state construction fund. Removes the reduction from the motor vehicle highway account fund for the appropriation to the department of transportation for traffic safety. Transfers \$325,000 each month to the motor carrier regulation fund from the motor vehicle highway account fund. Requires the bureau of motor vehicles to determine the allocation to counties from the motor vehicle highway account fund that is based on motor vehicle registrations. Provides that proceeds received under the First Amendment to the Amended and Restated Indiana Toll Road Concession and Lease Agreement entered on September 21, 2018, are to be deposited in a new fund known as the toll road lease amendment proceeds fund for certain state highway projects. Appropriates \$239,400,000 from the toll road lease amendment proceeds fund in state fiscal year 2019 to be used for the purposes of the fund. Establishes the next level connections fund to be used to pay for certain transportation projects and for matching grants to local units for trails. Repeals the state police building account and directs the revenue formerly deposited in the account to the state construction fund. Establishes the Internet crimes against

children fund. Requires the state police department to administer the fund and use money in the fund to: (1) pay for costs incurred by the department for training and purchasing equipment for the investigation of offenses that involve the use of the Internet in which a child is the alleged victim; and (2) award grants to county, city, and town law enforcement agencies that agree to use the money to investigate Internet crimes against children in accordance with United States Department of Justice Internet

Current Status: 4/15/2019 - House Bills on Second Reading

State Bill Page: [HB1001](#)

HB1010 INCOME TAX DEDUCTIONS (CHERRY R) Increases the income tax deduction for income from military retirement or survivor's benefits beginning in 2019.

Current Status: 4/11/2019 - House dissented from Senate Amendments

State Bill Page: [HB1010](#)

HB1056 PROPERTY TAX APPEALS (MANNING E) Requires a county or township official who receives a written appeal notice from a taxpayer to forward the notice to the county auditor, if the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor. Provides that the county auditor is a party before the county property tax assessment board of appeals and for any appeal of the board's decision in an appeal related to a matter that is in the discretion of the county auditor. Authorizes the county auditor to use the ineligible homestead fund to pay the costs of expenses related to an appeal.

Current Status: 4/11/2019 - , (Bill Scheduled for Hearing)

State Bill Page: [HB1056](#)

HB1140 TRANSITIONS OF NEWLY ELECTED OFFICIALS (PRYOR C) Requires the department of local government finance (department) and the state board of accounts (board) to work with local government associations to develop a checklist that describes, for each elected local office, the information relating to that local office that is important and useful for a successor to that local office to have access to before the successor assumes office. Requires an incumbent of a local elected office to provide to the successor, not later than 14 days after the successor's election is certified, access to the information described by the department and the board. Provides that not later than 14 days after the successor requests access to information relating to the local office, other than information described in the checklist developed by the department and the board, the incumbent shall provide the successor access to that information unless federal or Indiana law otherwise prohibits the successor's access to the information before the successor assumes the office. Provides that if an incumbent denies access to information to which the successor is required or requested to have access, the successor has a cause of action to mandate the incumbent to provide the information. Makes a change to a provision regarding the transfer of records used in the preparation of an annual report by a township executive (executive) whose term expires to require that the new executive provide the former executive access to the records necessary in the preparation of the former executive's annual report.

Current Status: 2/27/2019 - Referred to Senate Local Government

State Bill Page: [HB1140](#)

HB1165 STUDY OF FARMLAND PRESERVATION (BAUER B) Urges the legislative council to assign to an appropriate interim study committee the topic of achieving farmland preservation in Indiana.

Current Status: 4/15/2019 - , (Bill Scheduled for Hearing)

State Bill Page: [HB1165](#)

HB1192 THEFT BY PUBLIC SERVANTS (LAUER R) Specifies that in the case of a public servant who criminally exerts unauthorized control over public funds of the public servant's employer, the employer may be reimbursed from the public servant's public pension fund contributions and benefits. Provides that the employer may withhold payment of the public servant's contributions and interest during the pendency of the criminal case, but may not withhold the: (1) monthly pension portion of a retired public servant; or (2) disability benefits of a public servant who becomes disabled; during that time. Provides that assets of the judges' retirement system and the prosecuting attorneys retirement fund are exempt from levy, sale, garnishment, attachment, or other legal process. (Current law provides similar exemptions for certain funds administered by the Indiana public retirement system.)

Current Status: 4/16/2019 - , (Bill Scheduled for Hearing)

State Bill Page: [HB1192](#)

HB1305 GAS AND OIL WELL ASSESSMENT (LINDAUER S) Provides for the imposition of a monetary penalty against owners of oil or gas interests who fail to timely file a property schedule for gas and oil well assessments.

Current Status: 4/11/2019 - Signed by the Speaker

State Bill Page: [HB1305](#)

HB1345 PROPERTY TAX MATTERS (MILLER D) Provides that if a for-profit land developer acquires land in inventory from a school corporation or a local unit of government, the land in inventory shall be assessed as agricultural land at the agricultural land base rate on the first assessment date immediately following the date on which the land developer acquires title to the land in inventory, and thereafter the land in inventory is subject to the usual provisions for reassessment of a land developer's land in inventory. Restores the property tax exemption for certain real property that is acquired for the purpose of erecting, renovating, or improving a single family residential structure that is to be given away or sold: (1) in a charitable manner; (2) by a nonprofit organization; and (3) to low income individuals who will use the land as a family residence. Provides a property tax exemption for assessment dates occurring after December 31, 2016, for certain property owned by an Indiana nonprofit public benefit corporation exempt from taxation under Section 501(c)(3) of the Internal Revenue Code if: (1) the property is used in the operation of a nonprofit health, fitness, aquatics, and community center; and (2) the acquisition and development of the property are provided in part under the regional cities initiative of the Indiana economic development corporation. Allows a refund for any property taxes paid in 2018 and 2019 for property that qualifies for the exemption.

Current Status: 3/28/2019 - Signed by the Speaker

State Bill Page: [HB1345](#)

HB1375 STATE BOARD OF ACCOUNTS (LEHMAN M) Makes various changes to statutes concerning the state board of accounts (board). Provides that an examination of an entity shall be limited to matters relevant to the use of public money received by the entity. Relocates language addressing examinations of certain not-for-profit corporations. Provides that an examination of a not-for-profit corporation that derives at least 50% but less than \$750,000 (rather than \$200,000, under current law) of its disbursements from appropriations, public funds, taxes, and other sources of public expense shall be limited to matters relevant to the use of the public money received by the entity. Provides that an individual may confidentially report suspected malfeasance, misfeasance, or nonfeasance that involves an individual who has responsibility for administering public funds on behalf of an entity. Expands the list of individuals to whom the board may disclose examination workpapers and investigation records. Makes changes to the procedure governing the payment of delinquent property taxes and specifies how delinquent property tax payments are to be applied. Eliminates a requirement that the county auditor transmit a monthly financial report to the board. Authorizes a county fiscal body to establish a salary schedule that includes greater compensation for the presiding officer or secretary of the county fiscal body or county executive if certain conditions are satisfied. Defines "compensation" for purposes of statutes concerning compensation paid to elected county, city, town, and township officials (local elected officials). Provides that certain information must be included in an ordinance establishing compensation for local elected officials. Makes corresponding changes. Renames the board trust and agency fund the examinations fund. Annually appropriates money in the fund for the payment of the board's expenses for examinations. Provides that money in the fund does not revert to the state general fund. Requires that the board certify the expense incurred for an examination as needed.

Current Status: 4/11/2019 - Signed by the Speaker

State Bill Page: [HB1375](#)

HB1427 LOCAL GOVERNMENT MATTERS (LEONARD D) Provides that the state board of accounts, instead of the budget agency, is to approve audits for regional development authorities and allows for private examiners to perform audits. Excludes political subdivisions that do not have the power to impose property taxes from the requirement to upload a digital copy of certain contracts on the Indiana transparency Internet web site. Provides that if a political subdivision publishes or submits to the department of local government finance's (DLGF) computer gateway a notice that contains an error or omission that inaccurately reflects the tax rate, tax levy, or budget actually proposed or fixed by the political subdivision by an amount that is less than 0.1%, the notice is a valid notice and the DLGF shall correct the error or omission. Specifies the deadlines for county auditors to submit property tax settlement and distribution information to the DLGF. Repeals the electronic digital signature act. Amends the definition of "owner" (for purposes of the property tax statutes) to delete the provision specifying that an owner of tangible property includes the holder of a tenancy for a term of years. Eliminates the permissive written demand to a county resident who is delinquent in the payment of personal property taxes during the period from May 10 to October 31. Changes the time period from at least 21 to 30 days for the county treasurer's notice of the sale of a mobile home. Specifies the calculation of the acquisition cost of depreciable personal property acquired in like kind exchange for personal property tax purposes. Specifies that if a penalty is imposed on a taxpayer for failing to declare on the taxpayer's tax return that the taxpayer is entitled to the exemption for business personal property with an acquisition cost of less than \$20,000, the county shall include the penalty on a property tax bill associated with the tax district in which the majority value of the taxpayer's business personal property within the county is located. Eliminates (effective retroactive to July 1, 2017) several property tax deduction and credit reapplication requirements that were added by HEA 1450-2017 concerning unmarried taxpayers who married, married taxpayers who divorced, and taxpayers who came to own their property jointly or as tenants in common with another individual. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Requires that the budget notice that political subdivisions must publish on the DLGF's computer gateway must also include information concerning the

percentage change between the current and proposed tax levies of each fund. Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days following the statutory deadline for the exemption application if the person pays a late filing fee. Requires county auditors to submit data on deductions applicable to the current tax year to the homestead property data base on or before March 15 of each year, in a manner prescribed by the DLGF. Repeals the statute providing for a county board of tax adjustment. Repeals provisions related to the county board of tax adjustment and the local budgeting process. Specifies that a political subdivision shall file the budget adopted by the political subdivision with the DLGF not later than five business days after the budget is adopted. Authorizes the DLGF to adopt rules for procedures related to local government budgeting. Specifies that the adoption, amendment, or repeal of such a rule by the DLGF may not take effect before March 1 or after July 31 of a particular year. Provides that the county executive (instead of the DLGF) may cancel any property taxes assessed against real property owned by a county, township, city, town, or body corporate and politic under certain circumstances. Removes the provision in current law that requires the DLGF to be a party to any contract in which a county assessor employs professional appraisers as technical advisers for assessments. Provides that the standard contract to employ professional appraisers is void if: (1) the appraiser is not certified at the time the contract is executed; or (2) the DLGF subsequently revokes the appraiser's certification. Requires a county that enters into a contract for computer software and with a software provider to upload the contract to the Indiana transparency Internet web site. Provides that a governmental entity shall (not may) submit a proposed notice, ordinance, or resolution to the DLGF for review. Requires a political subdivision to adopt the needed changes to its budget, tax levy, or rate in a public meeting if the political subdivision's tax levy is increased by the DLGF to an amount that exceeds the amount originally advertised or adopted by the political subdivision. Provides that a civil taxing unit may not request permission to impose a property tax on account of revenue shortfalls, if the revenue shortfall preceded the most recent certified budget for the civil taxing unit by more than five years. Specifies that: (1) rules adopted by the DLGF for the appraisal of real property may not apply to any appraisal contemporaneously being conducted under a county's reassessment plan; and (2) rules adopted by the DLGF may first apply to the reassessment phase beginning in the following calendar year under a county's reassessment plan. Specifies that for purposes of attributing the amount of a property tax deduction or exemption to the gross assessed value of a property: (1) a deduction or exemption that is specific to an improvement shall be applied only to the assessed value allocation pertaining to that improvement; and (2) to the extent that a deduction or exemption is not specific to an improvement, the deduction or exemption shall be applied in the order that will maximize the benefit of the deduction or exemption to the taxpayer. Provides that Highland Township in Greene County may increase its maximum township property tax levy for 2020 and thereafter. Provides that Taylor Township in Greene County may increase its maximum township property tax levy and its maximum fire protection and emergency services property tax levy for 2020 and thereafter. Allows Green Township in Hancock County to increase its maximum levy for the township's general fund to offset the reduction in the maximum levy that occurred beginning in 2003 that was based on the township's actual levy (levy banked amount). Extends the maximum time period from 20 to 22 years for the allocation of local income taxes for correctional and rehabilitation facilities. Limits to 20% the amount of revenue that may be used for operating expenses for correctional facilities and rehabilitation facilities in the county if the ordinance to impose the tax rate is adopted after June 30, 2019. Changes the time line for providing local income tax distribution numbers to local units. Removes local income tax economic development allocations from the adjustment to Clark County's economic development revenue allocation. Revises a statute concerning the investment of proceeds from the sale of the Mo

Current Status: 4/15/2019 - House Bills on Third Reading

State Bill Page: [HB1427](#)

HB1437

TRAINING FOR LOCAL GOVERNMENT OFFICERS (ENGLEMAN K) Adds a definition of "training course" for purposes of the training requirements that are applicable to the executive, legislative, and fiscal bodies of counties, cities and towns. Requires the Indiana office of community and rural affairs (office) to develop and make available courses to train members of the following county, city, and town bodies: (1) A plan commission and board of zoning appeals. (2) A county drainage board. Provides that the office may work in cooperation with public and private organizations and state educational institutions in developing and making the training courses available. Requires a member of a county, city, or town body to complete the training by the later of the following dates: (1) Twelve months after the member is elected or appointed. (2) July 1, 2020. Allows a county, city, or town to fix the compensation of a building inspector that has attained certification from the International Code Council at a salary that is higher than a building inspector that has not attained certification. Provides that an individual elected to the office of county auditor, treasurer, recorder, or surveyor must take a newly elected official training course before the individual first takes the office. Provides that money in the county elected officials training fund (fund) may be used to provide to county auditors, treasurers, recorders, and surveyors the following: (1) Travel, lodging, and related expenses associated with any training paid for from the fund. (2) Training of one or more designees of a county elected official if sufficient funds are appropriated by the county fiscal body. Provides that money in the fund may be used for the newly elected official training course expenses. Provides that the failure of an individual to complete the required training does not prevent the individual from taking an office to which the individual was elected. Provides that a county, city, or town may pay the training expenses of a member of the executive, legislative, or fiscal body from the county, city, or town's general fund without appropriation.

Current Status: 3/4/2019 - Referred to Senate Local Government

- SB94 INTERIM STUDY COMMITTEE (BOOTS P) Urges the legislative council to assign the topic of municipal annexation to the appropriate interim study committee during the 2019 interim.
Current Status: 4/8/2019 - House Conferees appointed Mahan and Campbell
State Bill Page: [SB94](#)
- SB127 REFERENDUM FOR SCHOOL SAFETY LEVY (HOLDMAN T) Allows a school corporation to adopt a resolution to place a referendum on the ballot to impose a school safety referendum tax levy to improve school safety. Allows a school corporation to impose a school safety referendum tax levy if approved by a majority of the voters. Requires a school corporation to certify a copy of: (1) the resolution to place a referendum for a school safety referendum tax levy on the ballot; and (2) the language for the question; to the department of local government finance (department) for review and approval. Provides that voters may not approve a school safety referendum tax levy that is imposed for more than 8 years. Provides that a school safety referendum tax levy may be reimposed or extended. Requires a county auditor to distribute proceeds attributable to property taxes imposed after being approved by the voters in a referendum to the school corporation. Specifies when a referendum is to be held. Requires the circuit court clerk of each county to certify the results of the referendum for a school safety referendum tax levy to the department. Provides that if a school safety referendum tax levy is approved by the voters in a school corporation in a calendar year, another school safety referendum levy question may not be placed on the ballot in the school corporation in the following calendar year. Provides that if a school corporation imposes a school safety referendum tax levy approved in a referendum, the school corporation may not simultaneously impose more than one additional school safety referendum tax levy approved in a subsequent referendum. Provides that during the period beginning with the adoption of a resolution by a school corporation to place a school safety referendum tax levy question on the ballot and continuing through the day on which the referendum is submitted to the voters, the school corporation may not promote a position on the referendum by taking certain actions. Provides that a school board member, school corporation superintendent, school corporation assistant superintendent, or chief school business official of a school corporation may discuss and personally advocate a position on a referendum for a school safety referendum tax levy outside a regular school day as long as public funds are not used. Requires the governing body of a school corporation for which a school safety referendum tax levy is approved to establish a school safety referendum tax levy fund (fund). Specifies purposes for which money from the fund may be used. Requires the governing body of a school corporation for which a school safety referendum tax levy is approved to establish a school safety referendum debt service fund. Specifies purposes for which money from the school safety referendum debt service fund may be used. Provides that if a school safety referendum tax levy has been approved by the voters in a school corporation at any time in the previous three years, the school corporation may not adopt a resolution to place a school referendum tax levy on the ballot. Requires a school corporation to include in a controlled project any capital improvements necessary to complete components of the most recent threat assessment of the buildings within the school corporation or school safety plan that have not been completed or that require additional funding to be completed. Expands the use of a matching grant from the Indiana secured school fund by a school corporation or charter school (school) to allow the school to use the matching grant to provide a response to a threat in a manner that the school sees fit, including the use of firearms training or other self-defense training. Requires that a school resource officer participate in the development of programs designed to identify, assess, and provide assistance to troubled youth.
Current Status: 4/11/2019 - Returned to the Senate with amendments
State Bill Page: [SB127](#)
- SB171 STATE AND LOCAL ADMINISTRATION (HOLDMAN T) Makes the filing deadlines for property tax deductions applicable to mobile homes and manufactured homes that are not assessed as real property the same as the filing deadlines for property tax deductions applicable to real property. Repeals the coal conversion system property tax deduction, the coal combustion product property tax deduction, the recycled coal combustion byproduct personal property tax deduction, the aircraft property tax deduction, the intrastate aircraft property tax deduction, the Hoosier alternative fuel vehicle manufacturer investment income tax credit, and the local income tax option hiring incentive credit. Extends the legislative services agency tax incentive review schedule from 5 to 7 years. Requires a statement in the county treasurer's notice of intention to sell that the county treasurer will apply for a court judgment against the mobile homes for an amount that is set by the county executive and that includes collection expenses. Provides that whenever no bid is received on a mobile home, the taxpayer who is delinquent in the payment of taxes causing the tax sale maintains ownership of the mobile home and liability for the delinquent taxes. Allows the board governing a: (1) municipal water or sewer provider; (2) municipal department of sanitation; or (3) sewage disposal plant service provider; to fix the time within which service charges become delinquent and service may be discontinued due to nonpayment of charges. (Currently these time periods are provided by statute.) Requires the clerk and fiscal officer of all cities and towns to complete at least: (1) 14 hours of training courses within one year; and (2) 36 hours of training courses within three years. Provides that a training course that an individual completes after being elected or appointed as clerk or fiscal officer of a city or town and before the individual begins serving in office applies toward the training requirements. Requires all city and town clerks and fiscal officers to fulfill the training requirements for

each term the clerk or fiscal officer serves in office. Provides, in the case of a city or town that reorganizes, that the individual who performs the functions of clerk or fiscal officer for the reorganizing city or town shall comply with the training requirements for the reorganized political subdivision. Provides that a redevelopment commission or other entity that creates a tax increment financing area shall file the resolution and supporting documents that create the tax increment financing area with both the county auditor in which the tax increment financing area is located and the department of local government finance within 30 days after the redevelopment commission or other entity takes final action on the resolution. Provides that if a redevelopment commission or other entity that creates a tax increment financing area files the resolution and supporting documents with either the county auditor and the department of local government finance after the first anniversary of the effective date of the tax increment financing area, the county auditor shall compute the base assessed value of the tax increment financing area using the assessment date immediately preceding the later of the date on which the documents were filed with the county auditor or the date on which the documents were filed with the department of local government finance. Urges the study of the advisability of eliminating the mortgage property tax deduction and the advisability of increasing the homestead standard deduction. Urges the study of automatic enrollment of employees in a political subdivision's deferred compensation plan. Urges the study of allowing municipalities to make deposits of a certain amount to a vendor or service provider for certain transactions.

Current Status: 4/2/2019 - added as cosponsor Representative Candelaria Reardon

State Bill Page: [SB171](#)

SB178 PROPERTY TAX EXEMPTION (ALTING R) Provides that a person seeking a property tax exemption for property used for a charitable purpose may file an exemption application up to 30 days after the statutory deadline if the person pays a late filing fee. Requires the county auditor deposit all money collected from the late filing fee in the county's property reassessment fund. Provides that a property owner may submit a property tax exemption application before September 1, 2019, for any real and personal property: (1) for which an exemption application was filed after April 1, 2017, and before April 10, 2017; and (2) that would have been eligible for a property tax exemption if an exemption application had been properly and timely filed for the real and personal property. Specifies that if a property owner files such an exemption application, the property tax exemption shall be allowed and granted for the January 1, 2017, assessment date, and the property owner is entitled to a refund for any taxes, penalties, and interest paid with respect to the property for that assessment date.

Current Status: 2/26/2019 - Referred to House Ways and Means

State Bill Page: [SB178](#)

SB233 BUSINESS PERSONAL PROPERTY TAX EXEMPTION (FREEMAN A) Provides that not later than 30 days prior to the filing date, the appropriate assessor shall provide notification to each person whose personal property is subject to assessment. Increases, from \$20,000 to \$40,000, the acquisition cost threshold for the business personal property tax exemption. Specifies that a taxpayer who is eligible for a personal property tax exemption must include on the taxpayer's personal property tax return: (1) information concerning whether the taxpayer's business personal property within the county is in one location or multiple locations; and (2) an address for the location of the property. Provides that the appropriate county officer designated by the county executive (rather than the assessor, under current law) is responsible for: (1) maintaining data files of the geographic information system characteristics of each parcel in the county as of each assessment date; and (2) submitting those files to the geographic information office of the office of technology. Repeals provisions in current law that allow a county council to impose a local service fee on each person that has exempt business personal property because the business personal property does not exceed the acquisition threshold. Removes outdated provisions.

Current Status: 4/11/2019 - Senate Conferees appointed Freeman and Stoops

State Bill Page: [SB233](#)

SB239 PROPERTY TAX ASSESSMENT APPEALS (FREEMAN A) Repeals a statute requiring the Indiana board of tax review (board) to recommend that parties settle or mediate any case pending before the board if certain conditions are met. Provides that certain burden shifting requirements do not apply if the assessment that is the subject of the review or appeal is based on substantial renovations or new improvements. Provides that "small claim" means an appeal where the parties have elected to proceed under the board's small claims rules. (Current law defines the term as an appeal of a final determination of assessed valuation that does not exceed \$1,000,000.) Provides that a party must be able to elect out of the small claims rules.

Current Status: 3/4/2019 - Referred to House Judiciary

State Bill Page: [SB239](#)

SB280 OVER 65 PROPERTY TAX DEDUCTION (HOUCHIN E) Increases the deduction limitation on the assessed value of an individual's real property, or mobile home or manufactured home which is not assessed as real property, if the individual is a disabled veteran or is at least 65 years of age on or before December 31 of the calendar year preceding the year in which the deduction is claimed. Increases the amount of the deduction for those individuals. Increases the adjusted gross income limitation for individuals that are at least 65 years of age.

Current Status: 4/11/2019 - Returned to the Senate with amendments

State Bill Page: [SB280](#)

- SB283 STATE PAYMENTS IN LIEU OF PROPERTY TAXES (HOUCHIN E) Urges the legislative council to assign to an appropriate interim study committee the task of studying the topic of state payments in lieu of property taxes to counties in which at least 15% of all land in the county is: (1) in the aggregate, owned or leased by the state of Indiana or the federal government; and (2) subject to an exemption from property taxes.
Current Status: 3/4/2019 - Referred to House Ways and Means
State Bill Page: [SB283](#)
- SB523 WAIVER OF INTEREST AND PENALTIES (MELTON E) Provides that the fiscal body of a county may adopt an ordinance to establish a property tax amnesty program and require a waiver of interest and penalties added before January 1, 2019, on delinquent taxes and special assessments on real property in the county if: (1) all of the delinquent taxes and special assessments on the real property were first due and payable before January 1, 2019; and (2) before May 1, 2020, the taxpayer has paid all of these delinquent taxes and special assessments and has also paid all of the taxes and special assessments that are first due and payable after December 31, 2018. Requires the waiver of interest and penalties in these circumstances, notwithstanding any payment arrangement entered into by the county treasurer and the taxpayer. Provides that the waiver of interest and penalties under a program shall not apply to interest and penalties added to delinquent property tax installments or special assessments on real property that was purchased or sold in any prior tax sale.
Current Status: 2/26/2019 - Referred to House Ways and Means
State Bill Page: [SB523](#)
- SB582 CLAIMS CONCERNING USER FEES AND COURT TECHNOLOGY (CHARBONNEAU E) Defines the term "user fee". Provides that a taxpayer's appeal of an assessment may not include a claim related to the legality or constitutionality of certain other charges, rates, or fees. Specifies that: (1) circuit courts; (2) standard superior courts; and (3) superior courts; have original and concurrent jurisdiction over claims concerning user fees. Requires the judicial technology oversight committee (committee) to develop, before January 1, 2020, a plan for a standard protocol that: (1) allows the office of judicial administration to exchange information concerning judgments and pending cases with clerks of court; (2) allows a member of the public to search for certain information pertaining to judgments and pending cases; (3) provides certain court docket information; and (4) allows certain information pertaining to judgments and pending cases to be searchable by party name. Requires the committee to provide any necessary training concerning the protocol to clerks of court. Makes a technical correction. Makes conforming amendments.
Current Status: 4/11/2019 - Third reading passed; Roll Call 483: yeas 82, nays 7
State Bill Page: [SB582](#)
- SB621 NONPROFIT PROPERTY TAX EXEMPTION (BREAUX J) Provides a property tax exemption to a nonprofit corporation that owns real property in Marion County that was acquired for the primary purpose of using the real property as part of a community redevelopment project in an economically distressed area.
Current Status: 3/26/2019 - Third reading passed; Roll Call 358: yeas 88, nays 3
State Bill Page: [SB621](#)
- SB623 PROPERTY TAX MATTERS (BUCHANAN B) Provides that a county assessor or township assessor (if any) may request the department of local government finance (department) to perform a state conducted assessment of a particular commercial building or structure used for retail purposes. Specifies the procedures for the state conducted assessment. Provides that the true tax value of commercial real property used for retail purposes that is occupied by the original owner or by a tenant for which the improvement was built shall be determined by the cost approach for the first 10 years of occupancy of the property, less normal depreciation and normal obsolescence under the rules and guidelines of the department of local government finance. Provides that a county fiscal body may adopt an ordinance to provide that the county assessor be reimbursed for legal costs (in addition to other specified costs under current law) incurred by the county assessor in defending an appeal that is uncommon and infrequent in the normal course of defending appeals.
Current Status: 3/19/2019 - added as cosponsor Representative Harris
State Bill Page: [SB623](#)