

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1546 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-1.1-12-13, AS AMENDED BY P.L.1-2010,
- 4 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 UPON PASSAGE]: Sec. 13. (a) Except as provided in section 40.5 of
- 6 this chapter, an individual may have twenty-four thousand nine
- 7 hundred sixty dollars (\$24,960) deducted from the assessed value of
- 8 the taxable tangible property that the individual owns, or real property,
- 9 a mobile home not assessed as real property, or a manufactured home
- 10 not assessed as real property that the individual is buying under a
- 11 contract that provides that the individual is to pay property taxes on the
- 12 real property, mobile home, or manufactured home, if the contract or
- 13 a memorandum of the contract is recorded in the county recorder's
- 14 office and if:
- 15 (1) the individual served in the military or naval forces of the
- 16 United States during any of its wars;
- 17 (2) the individual received an honorable discharge;
- 18 (3) the individual has a disability with a service connected
- 19 disability of ten percent (10%) or more;
- 20 (4) the individual's disability is evidenced by:
- 21 (A) a pension certificate, an award of compensation, or a
- 22 disability compensation check issued by the United States
- 23 Department of Veterans Affairs; or
- 24 (B) a certificate of eligibility issued to the individual by the
- 25 Indiana department of veterans' affairs after the Indiana
- 26 department of veterans' affairs has determined that the
- 27 individual's disability qualifies the individual to receive a
- 28 deduction under this section; and
- 29 (5) the individual:
- 30 (A) owns the real property, mobile home, or manufactured

home; or
 (B) is buying the real property, mobile home, or manufactured home under contract;
 on the date the statement required by section 15 of this chapter is filed.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual ~~would qualify for the deduction if the individual were alive.~~ **satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.**

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 2. IC 6-1.1-12-14, AS AMENDED BY P.L.1-2009, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) Except as provided in subsection (c) and except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars (\$12,480) deducted from the assessed value of the tangible property that the individual owns (or the real property, mobile home not assessed as real property, or manufactured home not assessed as real property that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home if the contract or a memorandum of the contract is recorded in the county recorder's office) if:

- (1) the individual served in the military or naval forces of the United States for at least ninety (90) days;
- (2) the individual received an honorable discharge;
- (3) the individual either:
 - (A) has a total disability; or
 - (B) is at least sixty-two (62) years old and has a disability of at least ten percent (10%);
- (4) the individual's disability is evidenced by:
 - (A) a pension certificate or an award of compensation issued

1 by the United States Department of Veterans Affairs; or
 2 (B) a certificate of eligibility issued to the individual by the
 3 Indiana department of veterans' affairs after the Indiana
 4 department of veterans' affairs has determined that the
 5 individual's disability qualifies the individual to receive a
 6 deduction under this section; and
 7 (5) the individual:
 8 (A) owns the real property, mobile home, or manufactured
 9 home; or
 10 (B) is buying the real property, mobile home, or manufactured
 11 home under contract;
 12 on the date the statement required by section 15 of this chapter is
 13 filed.
 14 (b) Except as provided in subsection (c), the surviving spouse of an
 15 individual may receive the deduction provided by this section if the
 16 individual ~~would qualify for the deduction if the individual were alive.~~
 17 **satisfied the requirements of subsection (a)(1) through (a)(4) at the**
 18 **time of death and the surviving spouse satisfies the requirement of**
 19 **subsection (a)(5) at the time the deduction statement is filed. The**
 20 **surviving spouse is entitled to the deduction regardless of whether**
 21 **the property for which the deduction is claimed was owned by the**
 22 **deceased veteran or the surviving spouse before the deceased**
 23 **veteran's death.**
 24 (c) No one is entitled to the deduction provided by this section if the
 25 assessed value of the individual's tangible property, as shown by the tax
 26 duplicate, exceeds one hundred forty-three thousand one hundred sixty
 27 dollars (\$143,160).
 28 (d) An individual who has sold real property, a mobile home not
 29 assessed as real property, or a manufactured home not assessed as real
 30 property to another person under a contract that provides that the
 31 contract buyer is to pay the property taxes on the real property, mobile
 32 home, or manufactured home may not claim the deduction provided
 33 under this section against that real property, mobile home, or
 34 manufactured home.
 35 SECTION 3. IC 6-1.1-12-15, AS AMENDED BY P.L.144-2008,
 36 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 UPON PASSAGE]: Sec. 15. (a) Except as provided in section 17.8 of
 38 this chapter and subject to section 45 of this chapter, an individual who
 39 desires to claim the deduction provided by section 13 or section 14 of
 40 this chapter must file a statement with the auditor of the county in
 41 which the individual resides. With respect to real property, the
 42 statement must be filed during the year for which the individual wishes
 43 to obtain the deduction. With respect to a mobile home that is not
 44 assessed as real property or a manufactured home that is not assessed
 45 as real property, the statement must be filed during the twelve (12)
 46 months before March 31 of each year for which the individual wishes

1 to obtain the deduction. The statement may be filed in person or by
 2 mail. If mailed, the mailing must be postmarked on or before the last
 3 day for filing. The statement shall contain a sworn declaration that the
 4 individual is entitled to the deduction.

5 (b) In addition to the statement, the individual shall submit to the
 6 county auditor for the auditor's inspection:

7 (1) a pension certificate, an award of compensation, or a disability
 8 compensation check issued by the United States Department of
 9 Veterans Affairs if the individual claims the deduction provided
 10 by section 13 of this chapter;

11 (2) a pension certificate or an award of compensation issued by
 12 the United States Department of Veterans Affairs if the individual
 13 claims the deduction provided by section 14 of this chapter; or

14 (3) the appropriate certificate of eligibility issued to the individual
 15 by the Indiana department of veterans' affairs if the individual
 16 claims the deduction provided by section 13 or 14 of this chapter.

17 (c) If the individual claiming the deduction is under guardianship,
 18 the guardian shall file the statement required by this section. **If a**
 19 **deceased veteran's surviving spouse is claiming the deduction, the**
 20 **surviving spouse shall provide the documentation necessary to**
 21 **establish that at the time of death the deceased veteran satisfied the**
 22 **requirements of section 13(a)(1) through 13(a)(4) of this chapter or**
 23 **section 14(a)(1) through 14(a)(4) of this chapter, whichever applies.**

24 (d) If the individual claiming a deduction under section 13 or 14 of
 25 this chapter is buying real property, a mobile home not assessed as real
 26 property, or a manufactured home not assessed as real property under
 27 a contract that provides that the individual is to pay property taxes for
 28 the real estate, mobile home, or manufactured home, the statement
 29 required by this section must contain the record number and page
 30 where the contract or memorandum of the contract is recorded."

31 Page 51, between lines 6 and 7, begin a new paragraph and insert:
 32 "SECTION 49. [EFFECTIVE UPON PASSAGE] (a)
 33 **IC 6-1.1-12-13 and IC 6-1.1-12-14, both as amended by this act,**
 34 **apply to assessment dates after December 31, 2011.**

35 (b) **A deceased veteran's surviving spouse who was denied a**
 36 **property tax deduction under IC 6-1.1-12-13 or IC 6-1.1-12-14 for**
 37 **the March 1, 2012, or March 1, 2013, assessment date but who**
 38 **qualifies for a deduction under IC 6-1.1-12-13 or IC 6-1.1-12-14,**
 39 **both as amended by this act, may, before September 1, 2013, file**
 40 **with the county auditor a statement under IC 6-1.1-12-15 for the**
 41 **property tax deduction.**

42 (c) **If a deceased veteran's surviving spouse demonstrates in the**
 43 **statement filed under subsection (b) that the property that is the**
 44 **subject of the deduction statement qualifies for a deduction under**
 45 **IC 6-1.1-12-13 or IC 6-1.1-12-14, both as amended by this act, the**
 46 **deceased veteran's surviving spouse is entitled to:**

- 1 **(1) the deduction from assessed value for the 2012 or 2013**
2 **assessment date, or both; and**
3 **(2) a refund of the property taxes paid with respect to the**
4 **denied amount for these assessment dates.**
5 **The county auditor shall make the property tax refund to the**
6 **deceased veteran's surviving spouse within thirty (30) days after**
7 **the deceased veteran's surviving spouse files a statement that**
8 **satisfies the requirements of IC 6-1.1-12-15. No interest is owed by**
9 **the county on the refund.**
10 **(d) This SECTION expires July 1, 2014."**
11 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1546 as printed April 5, 2013.)

Senator HUME