



PREVAILED

Roll Call No. \_\_\_\_\_

FAILED

Ayes \_\_\_\_\_

WITHDRAWN

Noes \_\_\_\_\_

RULED OUT OF ORDER

## HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1454 be amended to read as follows:

- 1 Page 10, between lines 35 and 36, begin a new paragraph and insert:
- 2 "SECTION 11. IC 6-1.1-12-9, AS AMENDED BY P.L.174-2022,
- 3 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2023 (RETROACTIVE)]; Sec. 9. (a) An individual may
- 5 obtain a deduction from the assessed value of the individual's real
- 6 property, or mobile home or manufactured home which is not assessed
- 7 as real property, if:
- 8 (1) the individual is at least sixty-five (65) years of age on or
- 9 before December 31 of the calendar year preceding the year in
- 10 which the deduction is claimed;
- 11 (2) for assessment dates before January 1, 2020, the combined
- 12 adjusted gross income (as defined in Section 62 of the Internal
- 13 Revenue Code) of:
- 14 (A) the individual and the individual's spouse; or
- 15 (B) the individual and all other individuals with whom:
- 16 (i) the individual shares ownership; or
- 17 (ii) the individual is purchasing the property under a
- 18 contract;
- 19 as joint tenants or tenants in common;
- 20 for the calendar year preceding the year in which the deduction is
- 21 claimed did not exceed twenty-five thousand dollars (\$25,000);

(3) for assessment dates after December 31, 2019:

(A) the individual had, in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding ~~thirty~~ **forty-four** thousand dollars (~~\$30,000~~); (**\$44,000**);

(B) the individual had, in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding ~~forty~~ **eighty-eight** thousand dollars (~~\$40,000~~); (**\$88,000**); or

(C) the combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) of the individual and all other individuals with whom:

(i) the individual shares ownership; or

(ii) the individual is purchasing the property under a contract;

as joint tenants or tenants in common did not exceed forty thousand dollars (\$40,000);

for the calendar year preceding by two (2) years the calendar year in which the property taxes are first due and payable;

(4) the individual has owned the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction; or the individual has been buying the real property, mobile home, or manufactured home under a contract that provides that the individual is to pay the property taxes on the real property, mobile home, or manufactured home for at least one (1) year before claiming the deduction, and the contract or a memorandum of the contract is recorded in the county recorder's office;

(5) for assessment dates:

(A) before January 1, 2020, the individual and any individuals covered by subdivision (2)(B) reside on the real property, mobile home, or manufactured home; or

(B) after December 31, 2019, the individual and any individuals covered by subdivision (3)(C) reside on the real property, mobile home, or manufactured home;

(6) except as provided in subsection (i), the assessed value of the real property, mobile home, or manufactured home does not exceed two hundred forty thousand dollars (\$240,000).

(7) the individual receives no other property tax deduction for the year in which the deduction is claimed, except the deductions provided by sections 37, (for assessment dates after February 28, 2008) 37.5, and 38 of this chapter; and

(8) the person:

(A) owns the real property, mobile home, or manufactured home; or

- 1 (B) is buying the real property, mobile home, or manufactured
- 2 home under contract;
- 3 on the date the statement required by section 10.1 of this chapter
- 4 is filed.
- 5 (b) Except as provided in subsection (h), in the case of real property,
- 6 an individual's deduction under this section equals the lesser of:
- 7 (1) one-half (1/2) of the assessed value of the real property; or
- 8 (2) fourteen thousand dollars (\$14,000).
- 9 (c) Except as provided in subsection (h) and section 40.5 of this
- 10 chapter, in the case of a mobile home that is not assessed as real
- 11 property or a manufactured home which is not assessed as real
- 12 property, an individual's deduction under this section equals the lesser
- 13 of:
- 14 (1) one-half (1/2) of the assessed value of the mobile home or
- 15 manufactured home; or
- 16 (2) fourteen thousand dollars (\$14,000).
- 17 (d) An individual may not be denied the deduction provided under
- 18 this section because the individual is absent from the real property,
- 19 mobile home, or manufactured home while in a nursing home or
- 20 hospital.
- 21 (e) For purposes of this section, if real property, a mobile home, or
- 22 a manufactured home is owned by:
- 23 (1) tenants by the entirety;
- 24 (2) joint tenants; or
- 25 (3) tenants in common;
- 26 only one (1) deduction may be allowed. However, the age requirement
- 27 is satisfied if any one (1) of the tenants is at least sixty-five (65) years
- 28 of age.
- 29 (f) A surviving spouse is entitled to the deduction provided by this
- 30 section if:
- 31 (1) the surviving spouse is at least sixty (60) years of age on or
- 32 before December 31 of the calendar year preceding the year in
- 33 which the deduction is claimed;
- 34 (2) the surviving spouse's deceased husband or wife was at least
- 35 sixty-five (65) years of age at the time of a death;
- 36 (3) the surviving spouse has not remarried; and
- 37 (4) the surviving spouse satisfies the requirements prescribed in
- 38 subsection (a)(2) through (a)(8).
- 39 (g) An individual who has sold real property to another person
- 40 under a contract that provides that the contract buyer is to pay the
- 41 property taxes on the real property may not claim the deduction
- 42 provided under this section against that real property.
- 43 (h) In the case of tenants covered by subsection (a)(2)(B) or
- 44 (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of
- 45 age, the deduction allowed under this section shall be reduced by an
- 46 amount equal to the deduction multiplied by a fraction. The numerator

1 of the fraction is the number of tenants who are not at least sixty-five  
 2 (65) years of age, and the denominator is the total number of tenants.

3 (i) For purposes of determining the assessed value of the real  
 4 property, mobile home, or manufactured home under subsection (a)(6)  
 5 for an individual who has received a deduction under this section in a  
 6 previous year, increases in assessed value that occur after the later of:

7 (1) December 31, 2019; or

8 (2) the first year that the individual has received the deduction;  
 9 are not considered unless the increase in assessed value is attributable  
 10 to substantial renovation or new improvements. Where there is an  
 11 increase in assessed value for purposes of the deduction under this  
 12 section, the assessor shall provide a report to the county auditor  
 13 describing the substantial renovation or new improvements, if any, that  
 14 were made to the property prior to the increase in assessed value."

15 Page 70, between lines 17 and 18, begin a new paragraph and insert:  
 16 "SECTION 61. [EFFECTIVE JANUARY 1, 2023  
 17 (RETROACTIVE)] **(a) IC 6-1.1-12-9, as amended by this act,**  
 18 **applies to assessment dates occurring after December 31, 2022.**

19 **(b) This SECTION expires January 1, 2025."**

20 Renumber all SECTIONS consecutively.

(Reference is to HB 1454 as printed February 9, 2023.)

---

Representative Fleming