

PROPOSED AMENDMENT

HB 1454 # 30

DIGEST

Makes various changes to a provision granting a property tax exemption to cemetery owners.

- 1 Page 5, between lines 40 and 41, begin a new paragraph and insert:
2 "SECTION 5. IC 6-1.1-10-27 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]:
4 Sec. 27. (a) Subject to the limitations contained in subsections (b) and
5 (c), the following tangible property is exempt from property taxation if
6 it is owned by a cemetery corporation, firm, **or not-for-profit**
7 **corporation, or** association which is organized under the laws of this
8 state, **a church, or a religious society:**
9 (1) The real property, including mausoleums and other structures
10 in which human remains are buried or interred but not including
11 crematories, funeral homes, offices, or maintenance structures.
12 However, **crematories, funeral homes,** offices, and maintenance
13 structures are exempt if they are owned by, or held in trust for the
14 use of, a church or religious society, or if they are owned by a
15 not-for-profit corporation or association.
16 (2) The personal property which is used exclusively in the
17 establishment, operation, administration, preservation, repair, or
18 maintenance of the cemetery, **funeral home, or crematory.**
19 (b) The exemption under subsection (a) does not apply to real
20 property unless:
21 (1) it has been dedicated or platted for cemetery, **crematory, or**
22 **funeral home** use, **or a variance has been granted for one (1)**
23 **or more of those uses;**
24 (2) a plat of it **or variance from the plat** has been recorded in the
25 county in which the property is located; and
26 (3) it is exclusively used for cemetery, **or** burial, **crematory, or**
27 **funeral** purposes.
28 (c) The exemption under subsection (a) does not apply to personal

- 1 property unless it is used exclusively for cemetery, **funeral home, or**
2 **crematory** purposes and:
3 (1) it is owned by, or held in trust for the use of, a church or
4 religious society; or
5 (2) it is owned by a not-for-profit corporation or association."
6 Page 40, after line 42, begin a new paragraph and insert:
7 "SECTION 32. [EFFECTIVE JANUARY 1, 2023
8 (RETROACTIVE)] **(a) IC 6-1.1-10-27, as amended by this act,**
9 **applies to assessment dates occurring after December 31, 2022.**
10 **(b) This SECTION expires January 1, 2027.**
11 SECTION 33. **An emergency is declared for this act."**
12 Renumber all SECTIONS consecutively.
(Reference is to HB 1454 as introduced.)