PRINTING CODE. Deletions appear in <a href="this style type">this style type</a>]. Insertions appear in <a href="this style type">this style type</a>]. Typeface changes are shown in <a href="this type">this <a href="this type">type</a> or in <a href="[this type">[this type</a>]. [type</a>].

## **SENATE BILL No. 46**

Proposed Changes to February 1, 2023 printing by AM004606

## DIGEST OF PROPOSED AMENDMENT

County option circuit breaker tax credit. Defines "neighborhood enhancement district" for purposes of the area designated as eligible for a county option circuit breaker tax credit. Provides that a county fiscal body must prescribe the same requirements for each neighborhood enhancement district established in the county.

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1	SECTION 1. IC 6-1.1-49 IS ADDED TO THE INDIANA CODE
2	AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3	JULY 1, 2023]:

4 5

6

7

8 9

10

11

12

13 14

15

16

17 18

19

20

Chapter 49. County Option Circuit Breaker Tax Credit

Sec. 1. As used in this chapter, "homestead" refers to a homestead that has been granted a standard deduction under IC 6-1.1-12-37.

Sec. 2>[ 2. As used in this chapter, "neighborhood enhancement district" refers to a geographic territory designated by a county fiscal body and established as a designated area in an ordinance adopting a county option circuit breaker tax credit under section 4 of this chapter.

Sec. 3]. As used in this chapter, "qualified individual" means an individual who:

(1) qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately preceding calendar year (or was married at the time of death to a deceased spouse who qualified for a standard deduction granted under IC 6-1.1-12-37 for the individual's homestead property in the immediately

M

a

r

k

Ų.

p

(2) qualifies for a standard deduction granted under IC 6-1.1-12-37 for the same homestead property in the current calendar year; (3) has lived in the homestead for at least ten (10) years on or before December 31 of the calendar year immediately preceding the current calendar year; (4) is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and (5) had: (A) 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 the amount specified in the ordinance adopted by the county under section → [4](e)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section → [4](e)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4], (a) → [Subject to subsection (a), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the geographic area   neighborhood enhancement district.  (2) specify the income thresholds for a qualified individual under section → [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ← [7](2)(B) of this chapter. The cre	1	preceding calendar year);	
current calendar year;  (3) has lived in the homestead for at least ten (10) years on or before December 31 of the calendar year immediately preceding the current calendar year;  (4) is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the geographic area   [nighborhood enhancement district] or are	2	(2) qualifies for a standard deduction granted under	
(3) has lived in the homestead for at least ten (10) years on or before December 31 of the calendar year immediately preceding the current calendar year;  (4) is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section <a href="#section">   4 (c)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section <a href="#section">   4 (c)(2) of this chapter; or (B) in the case of an individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section <a href="#section">   4 (c)(2) of this chapter;</a>  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. <a href="#section">   4 (c)(2) of this chapter;</a>  for the calendar year preceding by two (2) years the calendar year in which property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) <a href="#section">   5 (c) <a href="#section">   6 (c) <a href="#section">   6</a></a></a></a></a></a></a></a></a></a>	3	IC 6-1.1-12-37 for the same homestead property in the	
before December 31 of the calendar year immediately preceding the current calendar year;  (4) is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section \$\frac{14}{4}(c)(2)\$ of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section \$\frac{14}{4}(c)(2)\$ of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. \$\frac{14}{4}(a) \times \text{Subject to subsection (g), al county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) \times \text{Subject to subsection (g), al nordinance adopted under this section must:  (1) include a boundary description of the \(\frac{1}{2}\text{corr} \) include a carea \(\frac{1}{2}\text{instrict} \) or \(\frac{1}{2}\text{conty} \) include a boundary description of the \(\frac{1}{2}\text{corr} \) include a carea \(\frac{1}{2}\text{instrict} \) or \(\frac{1}{2}\text{corr} \) include a boundary description of the \(\frac{1}{2}\text{corr} \) include a carea \(\frac{1}{2}\text{instrict} \) or \(\frac{1}{2}\text{corr} \) include a carea \(\fra	4	current calendar year;	
preceding the current calendar year;  (4) is fifty-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section \$\displaystyle=\frac{4}{2}(c)(2)\$ of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section \$\displaystyle=\frac{4}{2}(c)(2)\$ of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. \$\displaystyle=\frac{4}{2}(a) \lefta \lefta \lefts \lefta \left	5	(3) has lived in the homestead for at least ten (10) years on or	
(4) is fiffy-five (55) years of age or older on or before December 31 of the calendar year preceding the year in which the credit is claimed; and (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section > [4](c)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section > [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable. Sec. > [4]. (a) < [subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate [a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) (A) [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the secographic area [neighborhood enhancement district] or areas [districts] to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section [3](5)(A) and [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section [6](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	6	before December 31 of the calendar year immediately	
December 31 of the calendar year preceding the year in which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section ➡[4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section ➡[4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. ➡[4](a) ➡[Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include!:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) ➡[Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the ¬geographic area ¬[neighborhood enhancement district] or ¬area ¬[neighborhood] enhancement district] or ¬are	7	preceding the current calendar year;	
which the credit is claimed; and  (5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate [a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the secographic area   districts  to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section → [3](5)(A) and → [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ← [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	8	(4) is fifty-five (55) years of age or older on or before	
(5) had:  (A) 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 the amount specified in the ordinance adopted by the county under section ⇔ [4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section ⇔ [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. ⇒ [4], (a) ⇔ [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include;  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) ⇔ [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the ≪geographic areas   Idistricts   to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section ⇔ [3](5)(A) and ⇔ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ⇔ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	9	December 31 of the calendar year preceding the year in	
(A) 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 the amount specified in the ordinance adopted by the county under section [4](c)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section [4](c)(2) of this chapter; for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. [4](a) [3] [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include;  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit. (c) [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the [geographic areas [neighborhood enhancement district] or areas [districts] to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section [2] [3](5)(A) and [2] [3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section [5](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	10	which the credit is claimed; and	
adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; or (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable. Sec. → [4]. (a) ← Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate [a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) ← Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the ⟨geographic area>   neighborhood enhancement district] or ⟨area>   districts  to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section ⇔   3](5)(A) and ⇔   3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section ⟨⇒ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%). (d) If a proposal is presented to the county fiscal body to adopt	11	(5) had:	
Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the geographic area   neighborhood enhancement district] or areas   districts  to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section ⇒ [3](5)(A) and ⇒ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ⇔ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	12	(A) in the case of an individual who filed a single return,	
specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the ⟨geographic area⟩ [neighborhood enhancement district] or ⟨area⟩ [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section ⇔ [3](5)(A) and ⇔ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ⇔ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	13	adjusted gross income (as defined in Section 62 of the	
section → [4](c)(2) of this chapter; or  (B) 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 the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate [a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the ⟨geographic area> [neighborhood enhancement district] or ⟨area> [districts] to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section ⟨⇒ [3](5)(A) and ⟨⇒ [3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section ⟨⇔ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	14	Internal Revenue Code) not exceeding the amount	
(B) 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 the amount specified in the ordinance adopted by the county under section ⇒ [4](c)(2) of this chapter; for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. ⇒ [4]. (a) ♠ [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) ♠ [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the ⟨geographic area   neighborhood enhancement district] or ⟨areas   districts  to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section ⟨⇒ [3](5)(A) and ⟨⇒ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section ⟨⇒ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	15	specified in the ordinance adopted by the county under	
tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter; for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable. Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate [a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the ⟨geographic area   neighborhood enhancement district  or ⟨areas   districts  to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section → [3](5)(A) and → [3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section ↔ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	16	section $\triangleleft 4$ (c)(2) of this chapter; or	
adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section → [4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. → [4]. (a) → [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) → [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the *geographic area* [neighborhood enhancement district] or *area* [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section *⇒ [3](5)(A) and *⇒ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section *⇒ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	17	(B) in the case of an individual who filed a joint income	
Internal Revenue Code) not exceeding the amount specified in the ordinance adopted by the county under section \$ 4 (c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. \$ 4 .(a) \$  Subject to subsection (g), a  county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include;  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) \$  Subject to subsection (g), a  nordinance adopted under this section must:  (1) include a boundary description of the \$  geographic area   neighborhood enhancement district  or \$  area   [districts  to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section \$  2  3  (5) (A) and \$  3  (5) (B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section \$  7  (2) (B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	18	tax return with the individual's spouse, combined	
specified in the ordinance adopted by the county under section   4 (c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec.   4 (a)   2 (b)   2 (b)   3 (c)   3 (c)   4 (c	19	adjusted gross income (as defined in Section 62 of the	
section \$\[-\][4](c)(2) of this chapter;  for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. \$\[-\][4]\]. (a) \$\[-\]\$ Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) \$\[-\]\$ Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the \$\[-\]\$ geographic area \[-\] [neighborhood enhancement district] or \$\[-\]\$ areas \[-\] [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section \$\[-\]\$ [3](5)(A) and \$\[-\]\$ [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section \$\[-\]\$ [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	20	Internal Revenue Code) not exceeding the amount	
for the calendar year preceding by two (2) years the calendar year in which property taxes are first due and payable.  Sec. \$\[ \] \[ \] \] \[ \	21	specified in the ordinance adopted by the county under	
year in which property taxes are first due and payable.  Sec. 3>[4]. (a) A>[Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A>[Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the *geographic area>[neighborhood enhancement district] or area>[districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section *2>[3](5)(A) and *2>[3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section *6>[7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	22	section $\Leftrightarrow$ [4](c)(2) of this chapter;	
Sec. [4]. (a) [Subject to subsection (g), a] county fiscal body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) [Subject to subsection (g), a] nordinance adopted under this section must:  (1) include a boundary description of the secographic area [neighborhood enhancement district] or areas [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section [3](5)(A) and [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	23	for the calendar year preceding by two (2) years the calendar	
body may adopt an ordinance to provide a credit against a qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) <a (1)="" (g),="" <a="" a="" adopted="" boundary="" description="" include="" must:="" n="" of="" ordinance="" section="" section<="" subject="" subsection="" td="" the="" this="" to="" under=""  =""><td>24</td><td>year in which property taxes are first due and payable.</td><td></td></a>	24	year in which property taxes are first due and payable.	
qualified individual's property tax liability as set forth in this chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the geographic area [neighborhood enhancement district] or areas [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section [2][3](5)(A) and [2][3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section [6][7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	25	Sec. $\Leftrightarrow$ [4]. (a) $\Leftrightarrow$ [Subject to subsection (g), a] county fiscal	
chapter.  (b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the geographic area [neighborhood enhancement district] or areas [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section [2][3](5)(A) and [2][3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section [6][7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	26	_ · · · ·	
(b) An ordinance adopted under this section may designate a neighborhood enhancement district. A neighborhood enhancement district may include:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A>[Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the <geographic area="">[neighborhood enhancement district] or <a href="areas&gt;[districts]">(areas&gt;[districts]</a> to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section <a areas='[6](2)(B)"' href="areas&gt;[3](5)(A) and &lt;2&gt;[3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section &lt;a href=">(6)(7)(2)(B)</a> of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt</geographic>	27	qualified individual's property tax liability as set forth in this	
neighborhood enhancement district. A neighborhood enhancement district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A>[Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the <a href="geographic area&gt;[neighborhood enhancement district">geographic area&gt;[neighborhood enhancement district</a> ] or  area>[districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section <a href="geographic-2">geographic area&gt;[districts]</a> (2) specify the amount of the credit to be claimed under section <a href="geographic-2">geographic area&gt;[districts]</a> (3) specify the amount of the credit to be claimed under section <a href="geographic-2">(6) [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt</a>	28	chapter.	
district may include]:  (1) all of the territory of the county; or  (2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the section area [neighborhood enhancement district] or areas [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section [3](5)(A) and [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section [6][7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	29	(b) An ordinance adopted under this section may designate a	
(1) all of the territory of the county; or (2) one (1) or more specific geographic territories within the county; as an area in which qualified individuals may apply for the credit. (c) A [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the <pre> geographic</pre> area> [neighborhood enhancement district] or <pre> area&gt; [districts] to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section <pre> 2 [3](5)(A) and <pre> 2 [3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section <pre> 5 [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%). (d) If a proposal is presented to the county fiscal body to adopt</pre></pre></pre></pre>	30	neighborhood enhancement district. A neighborhood enhancement	-
(2) one (1) or more specific geographic territories within the county;  as an area in which qualified individuals may apply for the credit.  (c) A [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the <geographic (2%)="" (2)="" (3)="" (5%).="" (d)="" <2="" <6="" <areas="" [3](5)(a)="" [3](5)(b)="" [7](2)(b)="" [districts]="" [neighborhood="" a="" adopt<="" amount="" and="" any;="" applies;="" area="" at="" be="" body="" but="" chapter,="" chapter.="" claimed="" county="" credit="" district]="" enhancement="" fiscal="" five="" for="" if="" income="" individual="" is="" least="" more="" must="" not="" of="" or="" ordinance="" percent="" percentage="" presented="" proposal="" qualified="" section="" specify="" td="" than="" the="" this="" thresholds="" to="" two="" under="" which=""><td>31</td><td>district may include]:</td><td></td></geographic>	31	district may include]:	
county; as an area in which qualified individuals may apply for the credit. (c) \( \text{A} \) [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the \( \frac{\text{geographic}}{\text{area} \} \) [neighborhood enhancement district] or \( \frac{\text{areas} \}{\text{[districts]}} \) to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section \( \frac{\text{2}}{\text{[3]}} \) [3)(A) and \( \frac{\text{2}}{\text{[3]}} \) [5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section \( \frac{\text{6}}{\text{[7]}} \) [2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	32	(1) all of the territory of the county; or	
as an area in which qualified individuals may apply for the credit.  (c) \( \lambda \) [Subject to subsection (g), a] n ordinance adopted under this section must:  (1) include a boundary description of the \( \frac{\text{geographic}}{\text{area} \sigma \] [neighborhood enhancement district] or \( \frac{\text{areas}}{\text{areas} \sigma \] [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section \( \frac{\text{2}}{\text{3}} \] [3](5)(A) and \( \frac{\text{2}}{\text{3}} \] [3](5)(B) of this chapter, if any; and  (3) specify the amount of the credit to be claimed under section \( \frac{\text{6}}{\text{7}} \] [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	33	(2) one (1) or more specific geographic territories within the	
(c) A [Subject to subsection (g), a]n ordinance adopted under this section must:  (1) include a boundary description of the <a href="mailto:seeignaphic area">seeignaphic area</a> [neighborhood enhancement district] or <a href="mailto:seeignaphic areas">seeignaphic area</a> [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (2) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (3) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (3) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (3) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (3) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (3) specify the amount of the credit to be claimed under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (4) specify the income thresholds for a qualified individual under section <a href="mailto:seeignaphic">seeignaphic</a> areas [districts] to which the ordinance applies;  (5) (B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (6) If a proposal is presented to the county fiscal body to adopt	34	county;	
this section must:  (1) include a boundary description of the <pre>geographic</pre> area>[neighborhood enhancement district] or  40	35	as an area in which qualified individuals may apply for the credit.	
(1) include a boundary description of the <a href="geographic area">geographic area</a> [neighborhood enhancement district] or <a href="geographic areas">qualified individual geographic areas</a> [districts] to which the ordinance applies; (2) specify the income thresholds for a qualified individual under section <a href="geographic areas">[2]</a> (5)(A) and <a href="geographic areas">[3]</a> (5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section <a href="geographic areas">[5]</a> (3) specify the amount of the credit to be claimed under section <a href="geographic areas">[5]</a> (2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	36	(c) A [Subject to subsection (g), a] n ordinance adopted under	
area>[neighborhood enhancement district] or 40 41 42 (2) specify the income thresholds for a qualified individual 43 under section <2>[3](5)(A) and <2>[3](5)(B) of this chapter, 44 if any; and 45 section <6>[7](2)(B) of this chapter. The credit percentage 46 must be at least two percent (2%) but not more than five 47 percent (5%). 48 (d) If a proposal is presented to the county fiscal body to adopt	37	this section must:	
40	38	(1) include a boundary description of the <del>  ⟨geographic</del> ⟩	
41 (2) specify the income thresholds for a qualified individual 42 under section \$\frac{2}{2}[3](5)(A)\$ and \$\frac{2}{2}[3](5)(B)\$ of this chapter, 43 if any; and 44 (3) specify the amount of the credit to be claimed under 45 section \$\frac{6}{2}[7](2)(B)\$ of this chapter. The credit percentage 46 must be at least two percent (2%) but not more than five 47 percent (5%). 48 (d) If a proposal is presented to the county fiscal body to adopt	39	<pre>area&gt;[neighborhood enhancement district] or</pre>	
under section [3](5)(A) and [3](5)(B) of this chapter, if any; and (3) specify the amount of the credit to be claimed under section [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	40	<areas>[districts] to which the ordinance applies;</areas>	
if any; and (3) specify the amount of the credit to be claimed under section <6>[7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%). (d) If a proposal is presented to the county fiscal body to adopt	41	(2) specify the income thresholds for a qualified individual	
(3) specify the amount of the credit to be claimed under section 6 [7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	42	under section $\stackrel{\frown}{\cancel{\longrightarrow}} [3](5)(A)$ and $\stackrel{\frown}{\cancel{\longrightarrow}} [3](5)(B)$ of this chapter,	
section <6>[7](2)(B) of this chapter. The credit percentage must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	43	if any; and	
must be at least two percent (2%) but not more than five percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	44	(3) specify the amount of the credit to be claimed under	
percent (5%).  (d) If a proposal is presented to the county fiscal body to adopt	45	section $<6>[7](2)(B)$ of this chapter. The credit percentage	_
48 (d) If a proposal is presented to the county fiscal body to adopt	46	must be at least two percent (2%) but not more than five	
	47	percent (5%).	
49 an ordinance under this section, the county fiscal body shall hear	48		
	49	an ordinance under this section, the county fiscal body shall hear	

1	the proposal at a public meeting of the county fiscal body and may	
2	then vote to adopt the ordinance at the next meeting of the county	
3	fiscal body.	
4	(e) The county fiscal body may rescind an ordinance adopted	
5	under this section.	
6	(f) An ordinance adopted under this section is effective	
7	January 1 of the year following the year in which the ordinance is	
8	adopted.	
9	(g) A county fiscal body shall prescribe the same income	
10	thresholds, credit amounts, and any other requirements related to	
11	eligibility for each neighborhood enhancement district designated	
12	in the county.	
13	Sec. 4 [5]. If a county fiscal body adopts an ordinance to	
14	either provide the credit under this chapter or rescind an	
15	ordinance previously adopted, the county fiscal body shall give	
16	notice of the adoption of the ordinance to:	
17	(1) the department of local government finance on the form	
18	and in the manner prescribed by the department of local	
19	government finance;	
20	(2) the county auditor; and	
21	(3) the fiscal officer of each taxing unit within the	
22		
23	<areas>[districts] to which the ordinance applies;</areas>	
24	including a certified copy of the adopted ordinance.	
25	Sec. <5 [6]. [ (a)] A qualified individual who desires to claim	
26	the credit under this chapter must apply for the credit by filing a	
27	certified statement on forms prescribed by the department of local	
28	government finance with the county auditor. However, a qualified	
29	individual who remains eligible for the credit in the following year	
30	is not required to file a statement to apply for the credit in the	-
31	following year.	
32	[ (b) Not more than one (1) credit may be claimed under this	
33	chapter with respect to a particular homestead by any qualified	
34	individual.	
35	Sec. 6 [7]. The amount of the credit under this chapter is	
36	equal to the greater of zero (0) or the result of:	
37	(1) the property tax liability first due and payable on the	
38	qualified individual's homestead property for the calendar	
39	year (excluding any property tax liability imposed in a voter	
40	approved referendum levy); minus	
41	(2) the result of:	
42	(A) the property tax liability first due and payable on	
43	the qualified individual's homestead property for the	
44	immediately preceding year after the application of the	
45	credit granted under this section for that year	_
46	(excluding any property tax liability imposed in a voter	
<del>1</del> 7	approved referendum levy); multiplied by	
48	(B) the credit percentage adopted in an ordinance under	
49	section $\stackrel{\frown}{\Longrightarrow}$ [4](c)(3) of this chapter.	

However, the credit provided by this chapter shall not apply to any portion of property tax liability imposed on a qualified individual's homestead property that is used for trade or business purposes in connection with the production of income. In addition, the credit does not affect the allocation of taxes to a referendum fund.

Sec. < 7> [8. If the ownership of a homestead for which a qualified individual received a credit under this chapter changes, and the qualified individual no longer owns or principally resides in the homestead, the county auditor shall remove the designation of the individual as a qualified individual with respect to that homestead.

Sec. 9]. The auditor of each county shall, in a particular year, apply a credit provided under this chapter to each qualified individual who received the credit in the preceding year unless the county auditor determines that the individual is no longer eligible for the credit or the county fiscal body rescinds the ordinance that provided the credit.

Sec. <a href="Sec:10">[10]</a>. (a) If an individual who is receiving the credit provided by this chapter:

- (1) knows or should have known that the individual does not qualify for the credit under this chapter; or
- (2) changes the use of the individual's property so that part or all of the property no longer qualifies for the credit under this chapter;

the individual must file a certified statement with the county auditor, notifying the county auditor that subdivision (1) or (2) applies, not more than sixty (60) days after the date subdivision (1) or (2) first applies.

- (b) An individual who fails to file the statement required by this section is liable for any additional taxes that would have been due on the property if the individual had filed the statement as required by this section, plus a civil penalty equal to ten percent (10%) of the additional taxes due. The additional taxes owed plus the civil penalty become part of the property tax liability for purposes of this article.
- (c) The civil penalty imposed under this section is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this section shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under IC 6-1.1-12-37(i) and, to the extent there is money remaining, for any other purposes of the department.

M

a

r

k

p