

HOUSE BILL No. 1023

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-12; IC 6-6-5.

Synopsis: Deduction for surviving spouses of WW I veterans. Restores the property tax deduction available to a surviving spouse of a World War I veteran that was limited to property taxes imposed for an assessment date before January 1, 2025, by SEA 1-2025 (P.L. 68-2025).

Effective: January 1, 2025 (retroactive).

Pryor, Snow

December 1, 2025, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 124th General Assembly (2026)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2025 Regular Session of the General Assembly.

HOUSE BILL No. 1023

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 6-1.1-12-16, AS AMENDED BY P.L.68-2025,
2 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 16. (a) Except as
4 provided in section 40.5 of this chapter, a surviving spouse may have
5 the sum of eighteen thousand seven hundred twenty dollars (\$18,720)
6 deducted from the assessed value of the surviving spouse's tangible
7 property, or real property, mobile home not assessed as real property,
8 or manufactured home not assessed as real property that the surviving
9 spouse is buying under a contract that provides that the surviving
10 spouse is to pay property taxes on the real property, mobile home, or
11 manufactured home, if the contract or a memorandum of the contract
12 is recorded in the county recorder's office, and if:
13 (1) the deceased spouse served in the military or naval forces of
14 the United States before November 12, 1918;
15 (2) the deceased spouse received an honorable discharge; and
16 (3) the surviving spouse:
17 (A) owns the real property, mobile home, or manufactured



1 home; or
 2 (B) is buying the real property, mobile home, or manufactured
 3 home under contract;
 4 on the date the statement required by section 17 of this chapter is
 5 filed.

6 (b) A surviving spouse who receives the deduction provided by this
 7 section may not receive the deduction provided by section 13 of this
 8 chapter. However, the surviving spouse may receive any other
 9 deduction which the surviving spouse is entitled to by law.

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

17 ~~(d) This section applies only to property taxes imposed for an~~
 18 ~~assessment date before January 1, 2025.~~

19 ~~(e) This section expires January 1, 2027.~~

20 SECTION 2. IC 6-1.1-12-17, AS AMENDED BY P.L.68-2025,
 21 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17. ~~(a)~~ Except as
 23 provided in section 17.8 of this chapter and subject to section 45 of this
 24 chapter, a surviving spouse who desires to claim the deduction
 25 provided by section 16 of this chapter must file a statement with the
 26 auditor of the county in which the surviving spouse resides. To obtain
 27 the deduction for a desired calendar year in which property taxes are
 28 first due and payable, the statement must be completed, dated, and filed
 29 with the county auditor on or before January 15 of the calendar year in
 30 which the property taxes are first due and payable. The statement may
 31 be filed in person or by mail. If mailed, the mailing must be postmarked
 32 on or before the last day for filing. The statement shall contain:

33 (1) a sworn statement that the surviving spouse is entitled to the
 34 deduction; and

35 (2) the record number and page where the contract or
 36 memorandum of the contract is recorded, if the individual is
 37 buying the real property on a contract that provides that the
 38 individual is to pay property taxes on the real property.

39 In addition to the statement, the surviving spouse shall submit to the
 40 county auditor for the auditor's inspection a letter or certificate from the
 41 United States Department of Veterans Affairs establishing the service
 42 of the deceased spouse in the military or naval forces of the United



1 States before November 12, 1918.

2 (b) ~~This section applies only to property taxes imposed for an~~
 3 ~~assessment date before January 1, 2025.~~

4 (c) ~~This section expires January 1, 2027.~~

5 SECTION 3. IC 6-1.1-12-17.8, AS AMENDED BY P.L.230-2025,
 6 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17.8. (a) An individual
 8 who receives a deduction provided under section 9 (before its
 9 expiration), 11 (before its expiration), 13, 14, 16, ~~(before its~~
 10 ~~expiration)~~, 17.4 (before its expiration), or 37 of this chapter in a
 11 particular year and who remains eligible for the deduction in the
 12 following year is not required to file a statement to apply for the
 13 deduction in the following year. However, for purposes of a deduction
 14 under section 37 of this chapter, the county auditor may, in the county
 15 auditor's discretion, terminate the deduction for assessment dates after
 16 January 15, 2012, if the individual does not comply with the
 17 requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as
 18 determined by the county auditor, before January 1, 2013. Before the
 19 county auditor terminates the deduction because the taxpayer claiming
 20 the deduction did not comply with the requirement in
 21 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013,
 22 the county auditor shall mail notice of the proposed termination of the
 23 deduction to:

24 (1) the last known address of each person liable for any property
 25 taxes or special assessment, as shown on the tax duplicate or
 26 special assessment records; or

27 (2) the last known address of the most recent owner shown in the
 28 transfer book.

29 (b) An individual who receives a deduction provided under section
 30 9 (before its expiration), 11 (before its expiration), 13, 14, 16, ~~(before~~
 31 ~~its expiration)~~, or 17.4 (before its expiration) of this chapter in a
 32 particular year and who becomes ineligible for the deduction in the
 33 following year shall notify the auditor of the county in which the real
 34 property, mobile home, or manufactured home for which the individual
 35 claims the deduction is located of the individual's ineligibility in the
 36 year in which the individual becomes ineligible. An individual who
 37 becomes ineligible for a deduction under section 37 of this chapter
 38 shall notify the county auditor of the county in which the property is
 39 located in conformity with section 37 of this chapter.

40 (c) The auditor of each county shall, in a particular year, apply a
 41 deduction provided under section 9 (before its expiration), 11 (before
 42 its expiration), 13, 14, 16, ~~(before its expiration)~~, 17.4 (before its



1 expiration), or 37 of this chapter to each individual who received the
 2 deduction in the preceding year unless the auditor determines that the
 3 individual is no longer eligible for the deduction.

4 (d) An individual who receives a deduction provided under section
 5 9 (before its expiration), 11 (before its expiration), 13, 14, 16, ~~(before~~
 6 ~~its expiration)~~, 17.4 (before its expiration), or 37 of this chapter for
 7 property that is jointly held with another owner in a particular year and
 8 remains eligible for the deduction in the following year is not required
 9 to file a statement to reapply for the deduction following the removal
 10 of the joint owner if:

11 (1) the individual is the sole owner of the property following the
 12 death of the individual's spouse; or

13 (2) the individual is the sole owner of the property following the
 14 death of a joint owner who was not the individual's spouse.

15 If a county auditor terminates a deduction under section 9 of this
 16 chapter (before its expiration), a deduction under section 37 of this
 17 chapter, or a credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and
 18 before May 1, 2019, because the taxpayer claiming the deduction or
 19 credit did not comply with a requirement added to this subsection by
 20 P.L.255-2017 to reapply for the deduction or credit, the county auditor
 21 shall reinstate the deduction or credit if the taxpayer provides proof that
 22 the taxpayer is eligible for the deduction or credit and is not claiming
 23 the deduction or credit for any other property.

24 (e) A trust entitled to a deduction under section 9 (before its
 25 expiration), 11 (before its expiration), 13, 14, 16, ~~(before its~~
 26 ~~expiration)~~, 17.4 (before its expiration), or 37 of this chapter for real
 27 property owned by the trust and occupied by an individual in
 28 accordance with section 17.9 of this chapter ~~(before its expiration)~~ is
 29 not required to file a statement to apply for the deduction, if:

30 (1) the individual who occupies the real property receives a
 31 deduction provided under section 9 (before its expiration), 11
 32 (before its expiration), 13, 14, 16, ~~(before its expiration)~~, 17.4
 33 (before its expiration), or 37 of this chapter in a particular year;
 34 and

35 (2) the trust remains eligible for the deduction in the following
 36 year.

37 However, for purposes of a deduction under section 37 of this chapter,
 38 the individuals that qualify the trust for a deduction must comply with
 39 the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015)
 40 before January 1, 2013.

41 (f) A cooperative housing corporation (as defined in 26 U.S.C. 216)
 42 that is entitled to a deduction under section 37 of this chapter in the



1 immediately preceding calendar year for a homestead (as defined in
 2 section 37 of this chapter) is not required to file a statement to apply for
 3 the deduction for the current calendar year if the cooperative housing
 4 corporation remains eligible for the deduction for the current calendar
 5 year. However, the county auditor may, in the county auditor's
 6 discretion, terminate the deduction for assessment dates after January
 7 15, 2012, if the individual does not comply with the requirement in
 8 IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the
 9 county auditor, before January 1, 2013. Before the county auditor
 10 terminates a deduction because the taxpayer claiming the deduction did
 11 not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired
 12 January 1, 2015) before January 1, 2013, the county auditor shall mail
 13 notice of the proposed termination of the deduction to:

14 (1) the last known address of each person liable for any property
 15 taxes or special assessment, as shown on the tax duplicate or
 16 special assessment records; or

17 (2) the last known address of the most recent owner shown in the
 18 transfer book.

19 (g) An individual who:

20 (1) was eligible for a homestead credit under IC 6-1.1-20.9
 21 (repealed) for property taxes imposed for the March 1, 2007, or
 22 January 15, 2008, assessment date; or

23 (2) would have been eligible for a homestead credit under
 24 IC 6-1.1-20.9 (repealed) for property taxes imposed for the March
 25 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had
 26 not been repealed;

27 is not required to file a statement to apply for a deduction under section
 28 37 of this chapter if the individual remains eligible for the deduction in
 29 the current year. An individual who filed for a homestead credit under
 30 IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if
 31 the property is real property), or after January 1, 2008 (if the property
 32 is personal property), shall be treated as an individual who has filed for
 33 a deduction under section 37 of this chapter. However, the county
 34 auditor may, in the county auditor's discretion, terminate the deduction
 35 for assessment dates after January 15, 2012, if the individual does not
 36 comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January
 37 1, 2015), as determined by the county auditor, before January 1, 2013.
 38 Before the county auditor terminates the deduction because the
 39 taxpayer claiming the deduction did not comply with the requirement
 40 in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1,
 41 2013, the county auditor shall mail notice of the proposed termination
 42 of the deduction to the last known address of each person liable for any



property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book.

(h) If a county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall reinstate the deduction if the taxpayer provides proof that the taxpayer is eligible for the deduction and is not claiming the deduction for any other property.

(i) A taxpayer described in section 37(r) of this chapter is not required to file a statement to apply for the deduction provided by section 37 of this chapter if the property owned by the taxpayer remains eligible for the deduction for that calendar year.

(j) A surviving spouse who received the deduction provided by section 16 of this chapter for the January 1, 2024, assessment date is not required to file a statement to reapply for the deduction to receive the deduction for the January 1, 2025, assessment date. The county auditor shall apply the deduction provided by section 16 of this chapter for the surviving spouse for the January 1, 2025, assessment date on the surviving spouse's property tax statement for property taxes first due and payable in 2026.

SECTION 4. IC 6-1.1-12-17.9, AS AMENDED BY P.L.230-2025, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 17.9. A trust is entitled to a deduction under section 9 (before its expiration), 11 (before its expiration), 13, 14, 16, ~~(before its expiration)~~, or 17.4 (before its expiration) of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

(1) upon verification in the body of the deed or otherwise, has either:

(A) a beneficial interest in the trust; or

(B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury Regulation 25.2702-5(c)(2); and

(2) otherwise qualifies for the deduction.

SECTION 5. IC 6-1.1-12-43, AS AMENDED BY P.L.230-2025, SECTION 37, AND AS AMENDED BY P.L.186-2025, SECTION 292, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 43. (a) For purposes of this section:



(1) "benefit" refers to a deduction under section 9 (before its expiration), 11 (before its expiration), 13, ~~(before its expiration)~~, 14, ~~(before its expiration)~~, 16, ~~(before its expiration)~~, 17.4 (before its expiration), 26 (before its expiration), 29 (before its expiration), 33 (before its expiration), 34 (before its expiration), 37, or 37.5 of this chapter;

(2) "closing agent" means a person that closes a transaction;

(3) "customer" means an individual who obtains a loan in a transaction; and

(4) "transaction" means a single family residential:

(A) first lien purchase money mortgage transaction; or

(B) refinancing transaction.

(b) Before closing a transaction after December 31, 2004, a closing agent must provide to the customer the form referred to in subsection (c).

(c) Before June 1, 2004, the department of local government finance shall prescribe the form to be provided by closing agents to customers under subsection (b). The department shall make the form available to closing agents, county assessors, county auditors, and county treasurers in hard copy and electronic form. County assessors, county auditors, and county treasurers shall make the form available to the general public. The form must:

(1) on one (1) side:

(A) list each benefit; and

(B) list the eligibility criteria for each benefit;

(2) on the other side indicate:

(A) each action by and each type of documentation from the customer required to file for each benefit; and

(B) sufficient instructions and information to permit a party to terminate a standard deduction under section 37 of this chapter on any property on which the party or the spouse of the party will no longer be eligible for the standard deduction under section 37 of this chapter after the party or the party's spouse begins to reside at the property that is the subject of the closing, including an explanation of the tax consequences and applicable penalties, if a party unlawfully claims a standard deduction under section 37 of this chapter; and

(3) be printed in one (1) of two (2) or more colors prescribed by the department of local government finance that distinguish the form from other documents typically used in a closing referred to in subsection (b).

(d) A closing agent:



- (1) may reproduce the form referred to in subsection (c);
- (2) in reproducing the form, must use a print color prescribed by the department of local government finance; and
- (3) is not responsible for the content of the form referred to in subsection (c) and shall be held harmless by the department of local government finance from any liability for the content of the form.

(e) This subsection applies to a transaction that is closed after December 31, 2009. In addition to providing the customer the form described in subsection (c) before closing the transaction, a closing agent shall do the following as soon as possible after the closing, and within the time prescribed by the department of insurance under IC 27-7-3-15.5:

- (1) To the extent determinable, input the information described in IC 27-7-3-15.5(c)(2) into the system maintained by the department of insurance under IC 27-7-3-15.5;*
- (2) Submit the form described in IC 27-7-3-15.5(c) to the data base described in IC 27-7-3-15.5(c)(2)(D);*

(f) A closing agent to which this section applies shall document the closing agent's compliance with this section with respect to each transaction in the form of verification of compliance signed by the customer:

(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil penalty of twenty-five dollars (\$25) for each instance in which the closing agent fails to comply with this section with respect to a customer. The penalty:

- (1) may be enforced by the state agency that has administrative jurisdiction over the closing agent in the same manner that the agency enforces the payment of fees or other penalties payable to the agency; and*
- (2) shall be paid into:*

- (A) the state general fund, if the closing agent fails to comply with subsection (b); or*
- (B) the home ownership education account established by IC 5-20-1-27, if the closing agent fails to comply with subsection (e) in a transaction that is closed after December 31, 2009:*

(h) A closing agent is not liable for any other damages claimed by a customer because of:

- (1) the closing agent's mere failure to provide the appropriate document to the customer under subsection (b); or*
- (2) with respect to a transaction that is closed after December 31,*



2009; the closing agent's failure to input the information or submit the form described in subsection (e):

(f) The state agency that has administrative jurisdiction over a closing agent shall:

(1) examine the closing agent to determine compliance with this section; and

(2) impose and collect penalties under subsection (g):

SECTION 6. IC 6-1.1-12-46, AS AMENDED BY P.L.230-2025, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2025 (RETROACTIVE)]: Sec. 46. (a) This section applies to real property for an assessment date in 2011 or a later year if:

(1) the real property is not exempt from property taxation for the assessment date;

(2) title to the real property is transferred after the assessment date and on or before the December 31 that next succeeds the assessment date;

(3) the transferee of the real property applies for an exemption under IC 6-1.1-11 for the next succeeding assessment date; and

(4) the county property tax assessment board of appeals determines that the real property is exempt from property taxation for that next succeeding assessment date.

(b) For the assessment date referred to in subsection (a)(1), real property is eligible for any deductions for which the transferor under subsection (a)(2) was eligible for that assessment date under the following:

(1) IC 6-1.1-12-1 (before its repeal).

(2) IC 6-1.1-12-9 (before its expiration).

(3) IC 6-1.1-12-11 (before its expiration).

(4) IC 6-1.1-12-13.

(5) IC 6-1.1-12-14.

(6) IC 6-1.1-12-16. ~~(before its expiration):~~

(7) IC 6-1.1-12-17.4 (before its expiration).

(8) IC 6-1.1-12-18 (before its expiration).

(9) IC 6-1.1-12-22 (before its expiration).

(10) IC 6-1.1-12-37.

(11) IC 6-1.1-12-37.5.

(c) For the payment date applicable to the assessment date referred to in subsection (a)(1), real property is eligible for the credit for excessive residential property taxes under IC 6-1.1-20.6 for which the transferor under subsection (a)(2) would be eligible for that payment date if the transfer had not occurred.



1 SECTION 7. IC 6-6-5-5, AS AMENDED BY P.L.230-2025,
 2 SECTION 87, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 5. A person that owns a
 4 vehicle and that is entitled to a property tax deduction under
 5 IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16 (~~before its~~
 6 ~~expiration~~) is entitled to a credit against the vehicle excise tax as
 7 follows: Any remaining deduction from assessed valuation to which the
 8 person is entitled, applicable to property taxes payable in the year in
 9 which the excise tax imposed by this chapter is due, after allowance of
 10 the deduction on real estate and personal property owned by the person,
 11 shall reduce the vehicle excise tax in the amount of two dollars (\$2) on
 12 each one hundred dollars (\$100) of taxable value or major portion
 13 thereof. The county auditor shall, upon request, furnish a certified
 14 statement to the person verifying the credit allowable under this
 15 section, and the statement shall be presented to and retained by the
 16 bureau to support the credit.

17 SECTION 8. IC 6-6-5-5.2, AS AMENDED BY P.L.230-2025,
 18 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JANUARY 1, 2025 (RETROACTIVE)]: Sec. 5.2. (a) This section
 20 applies to a registration year beginning after December 31, 2013.

21 (b) Subject to subsection (d), an individual may claim a credit
 22 against the tax imposed by this chapter upon a vehicle owned by the
 23 individual if the individual is eligible for the credit under any of the
 24 following:

- 25 (1) The individual meets all the following requirements:
 - 26 (A) The individual served in the military or naval forces of the
 - 27 United States during any of its wars.
 - 28 (B) The individual received an honorable discharge.
 - 29 (C) The individual has a disability with a service connected
 - 30 disability of ten percent (10%) or more.
 - 31 (D) The individual's disability is evidenced by:
 - 32 (i) a pension certificate, an award of compensation, or a
 - 33 disability compensation check issued by the United States
 - 34 Department of Veterans Affairs; or
 - 35 (ii) a certificate of eligibility issued to the individual by the
 - 36 Indiana department of veterans' affairs after the Indiana
 - 37 department of veterans' affairs has determined that the
 - 38 individual's disability qualifies the individual to receive a
 - 39 credit under this section.
 - 40 (E) The individual does not own property to which a property
 - 41 tax deduction may be applied under IC 6-1.1-12-13.
- 42 (2) The individual meets all the following requirements:



- 1 (A) The individual served in the military or naval forces of the
- 2 United States for at least ninety (90) days.
- 3 (B) The individual received an honorable discharge.
- 4 (C) The individual either:
- 5 (i) has a total disability; or
- 6 (ii) is at least sixty-two (62) years of age and has a disability
- 7 of at least ten percent (10%).
- 8 (D) The individual's disability is evidenced by:
- 9 (i) a pension certificate or an award of compensation issued
- 10 by the United States Department of Veterans Affairs; or
- 11 (ii) a certificate of eligibility issued to the individual by the
- 12 Indiana department of veterans' affairs after the Indiana
- 13 department of veterans' affairs has determined that the
- 14 individual's disability qualifies the individual to receive a
- 15 credit under this section.
- 16 (E) The individual does not own property to which a property
- 17 tax deduction may be applied under IC 6-1.1-12-14.
- 18 (3) The individual meets both of the following requirements:
- 19 (A) The individual is the surviving spouse of any of the
- 20 following:
- 21 (i) An individual who would have been eligible for a credit
- 22 under this section if the individual had been alive in 2013
- 23 and this section had been in effect in 2013.
- 24 (ii) An individual who received a credit under this section in
- 25 the previous calendar year.
- 26 (iii) A World War I veteran.
- 27 (B) The individual does not own property to which a property
- 28 tax deduction may be applied under IC 6-1.1-12-13,
- 29 IC 6-1.1-12-14, or IC 6-1.1-12-16. ~~(before its expiration).~~
- 30 (c) The amount of the credit that may be claimed under this section
- 31 is equal to the lesser of the following:
- 32 (1) The amount of the excise tax liability for the individual's
- 33 vehicle as determined under section 3 or 3.5 of this chapter, as
- 34 applicable.
- 35 (2) Seventy dollars (\$70).
- 36 (d) The maximum number of motor vehicles for which an individual
- 37 may claim a credit under this section is two (2).
- 38 (e) An individual may not claim a credit under both:
- 39 (1) this section; and
- 40 (2) section 5 of this chapter.
- 41 (f) The credit allowed by this section must be claimed on a form
- 42 prescribed by the bureau. An individual claiming the credit must attach



1 to the form an affidavit from the county auditor stating that the
2 claimant does not own property to which a property tax deduction may
3 be applied under IC 6-1.1-12-13, IC 6-1.1-12-14, or IC 6-1.1-12-16.
4 ~~(before its expiration).~~

5 SECTION 9. **An emergency is declared for this act.**

