



COMMITTEE REPORT

MR. PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1406, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 6, delete lines 12 through 20, begin a new paragraph and
2 insert:
3 "(o) Liability, for purposes of ~~subsection (a)~~; **subsections (a) and**
4 **(q)**, means property taxes or special assessments that are greater than
5 zero dollars (\$0).
6 (p) **Except as provided in subsection (q)**, the county treasurer is
7 not required to mail or transmit a statement for property that is exempt
8 from taxation and does not have a reported **net** assessed value.
9 **(q) A county treasurer, in a county that opts to use a property**
10 **tax statement as the notice of assessment under IC 6-1.1-4-22, must**

1 **send a property tax statement to all property owners regardless of**
2 **whether the property has any liability."**

3 Page 6, line 21, delete "(q)" and insert "(r)".
(Reference is to HB 1406 as printed January 27, 2026.)

and when so amended that said bill do pass .

Committee Vote: Yeas 13, Nays 0.

Senator Holdman, Chairperson