



SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 212 be amended to read as follows:

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 6-1.1-55 IS ADDED TO THE INDIANA CODE
- 4 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 5 JANUARY 1, 2027]:
- 6 **Chapter 55. Permanently Disabled Veteran's Property Tax**
- 7 **Credit**
- 8 **Sec. 1. This chapter applies to property taxes imposed for an**
- 9 **assessment date beginning after December 31, 2026.**
- 10 **Sec. 2. As used in this chapter, "eligible property" means the**
- 11 **real property, mobile home not assessed as real property, or**
- 12 **manufactured home not assessed as real property that a**
- 13 **permanently disabled veteran owns and occupies as a homestead**
- 14 **(or the real property, mobile home not assessed as real property,**
- 15 **or manufactured home not assessed as real property that the**
- 16 **individual is buying under a contract that provides that the**
- 17 **individual is to pay property taxes on the real property, mobile**
- 18 **home, or manufactured home if the contract or a memorandum of**
- 19 **the contract is recorded in the county recorder's office).**
- 20 **Sec. 3. As used in this chapter, "homestead" means an**
- 21 **individual's principal place of residence.**
- 22 **Sec. 4. As used in this chapter, "permanently disabled veteran"**
- 23 **means an individual who:**
- 24 **(1) served in the military or naval forces of the United States**
- 25 **during any of its wars;**
- 26 **(2) received an honorable discharge;**
- 27 **(3) has a service connected disability that is debilitating and**
- 28 **permanent; and**

1 (4) has a disability evidenced by:

2 (A) a pension certificate, an award of compensation, or a
3 disability compensation check issued by the United States
4 Department of Veterans Affairs; or

5 (B) a certificate of eligibility issued to the individual by the
6 Indiana department of veterans' affairs after the Indiana
7 department of veterans' affairs has determined that the
8 individual's disability qualifies the individual to receive a
9 credit under this chapter.

10 Sec. 5. As used in this chapter, "property tax liability" means
11 liability for the tax imposed on eligible property under this article
12 determined after application of all credits and deductions but does
13 not include any interest or penalty imposed under this article.

14 Sec. 6. A permanently disabled veteran is entitled to a credit on
15 the property tax liability attributable to the permanently disabled
16 veteran's eligible property in an amount equal to:

17 (1) in the case of a permanently disabled veteran with a
18 service connected disability of ten percent (10%), ten percent
19 (10%) of the property tax liability attributable to the eligible
20 property;

21 (2) in the case of a permanently disabled veteran with a
22 service connected disability of twenty percent (20%), twenty
23 percent (20%) of the property tax liability attributable to the
24 eligible property;

25 (3) in the case of a permanently disabled veteran with a
26 service connected disability of thirty percent (30%), thirty
27 percent (30%) of the property tax liability attributable to the
28 eligible property;

29 (4) in the case of a permanently disabled veteran with a
30 service connected disability of forty percent (40%), forty
31 percent (40%) of the property tax liability attributable to the
32 eligible property;

33 (5) in the case of a permanently disabled veteran with a
34 service connected disability of fifty percent (50%), fifty
35 percent (50%) of the property tax liability attributable to the
36 eligible property;

37 (6) in the case of a permanently disabled veteran with a
38 service connected disability of sixty percent (60%), sixty
39 percent (60%) of the property tax liability attributable to the
40 eligible property;

41 (7) in the case of a permanently disabled veteran with a
42 service connected disability of seventy percent (70%), seventy
43 percent (70%) of the property tax liability attributable to the
44 eligible property;

45 (8) in the case of a permanently disabled veteran with a
46 service connected disability of eighty percent (80%), eighty
47 percent (80%) of the property tax liability attributable to the

1 eligible property;

2 (9) in the case of a permanently disabled veteran with a
3 service connected disability of ninety percent (90%), ninety
4 percent (90%) of the property tax liability attributable to the
5 eligible property; and

6 (10) in the case of a permanently disabled veteran with a
7 service connected disability of one hundred percent (100%),
8 one hundred percent (100%) of the property tax liability
9 attributable to the eligible property.

10 **Sec. 7. A permanently disabled veteran must apply to the county**
11 **auditor to receive the credit provided under this chapter. However,**
12 **a permanently disabled veteran who remains eligible for the credit**
13 **in the following year is not required to apply for the credit in the**
14 **following year. The county auditor shall, in a particular year, apply**
15 **a credit provided under this chapter to the property tax liability of**
16 **each permanently disabled veteran who received the credit in the**
17 **preceding year."**

18 Renumber all SECTIONS consecutively.

(Reference is to SB 212 as printed January 12, 2026.)

Senator QADDOURA