



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 6-1.1-12-48 IS ADDED TO THE INDIANA
- 4 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 5 [EFFECTIVE JANUARY 1, 2027]: **Sec. 48. (a) This section applies**
- 6 **to assessment dates occurring after December 31, 2026.**
- 7 **(b) As used in this section, "eligible property" means the real**
- 8 **property, mobile home not assessed as real property, or**
- 9 **manufactured home not assessed as real property that a veteran**
- 10 **owns and occupies as a homestead (or the real property, mobile**
- 11 **home not assessed as real property, or manufactured home not**
- 12 **assessed as real property that the individual is buying under a**
- 13 **contract that provides that the individual is to pay property taxes**
- 14 **on the real property, mobile home, or manufactured home if the**
- 15 **contract or a memorandum of the contract is recorded in the**
- 16 **county recorder's office).**
- 17 **(c) As used in this chapter, "homestead" means an individual's**
- 18 **principal place of residence.**
- 19 **(d) As used in this section, "veteran" means an individual who:**
- 20 **(1) served in the military or naval forces of the United States**
- 21 **during any of its wars;**
- 22 **(2) received an honorable discharge; and**
- 23 **(3) is at least sixty-five (65) years of age.**
- 24 **(e) A veteran is entitled to a deduction from assessed value for**
- 25 **the veteran's eligible property in an amount equal to ten percent**
- 26 **(10%) of the assessed value.**
- 27 **(f) A veteran must apply to the county auditor for the deduction**
- 28 **under this section. The county auditor shall apply the deduction for**

- 1 **the assessment date and for the assessment date in each subsequent**
- 2 **year that the veteran owns and occupies the eligible property."**
- 3 Renumber all SECTIONS consecutively.
 (Reference is to SB 212 as printed January 12, 2026.)

Senator QADDOURA