



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