



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 281 be amended to read as follows:

- 1 Page 4, between lines 35 and 36, begin a new paragraph and insert:
- 2 "SECTION 3. IC 6-1.1-10-44, AS AMENDED BY P.L.256-2019,
- 3 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 4 JULY 1, 2026]: Sec. 44. (a) As used in this section, "designating body"
- 5 means the fiscal body of:
- 6 (1) a county that does not contain a consolidated city; or
- 7 (2) a municipality.
- 8 (b) As used in this section, "eligible business" means an entity that
- 9 meets the following requirements:
- 10 (1) The entity is engaged in a business that:
- 11 (A) operates; or
- 12 (B) leases qualified property for use in;
- 13 one (1) or more facilities or data centers dedicated to computing,
- 14 networking, or data storage activities.
- 15 (2) The entity's qualified property is located at a facility or data
- 16 center in Indiana.
- 17 (3) The entity, the lessor of qualified property (if the entity is a
- 18 lessee), and all lessees of qualified property invest in the
- 19 aggregate at least twenty-five million dollars (\$25,000,000) in
- 20 real and personal property at the facility or data center after June
- 21 30, 2012.

1 (4) The average wage of employees who are located in the county
 2 or municipality and engaged in the operation of the facility or data
 3 center is at least one hundred twenty-five percent (125%) of the
 4 county average wage for the county in which the facility or data
 5 center operates.

6 (c) As used in this section, "enterprise information technology
 7 equipment" means the following:

8 (1) Hardware supporting computing, networking, or data storage
 9 functions, including servers and routers.

10 (2) Networking systems having an industry designation as
 11 equipment within the "enterprise" or "data center" class of
 12 networking systems that support the computing, networking, or
 13 data storage functions.

14 (3) Generators and other equipment used to ensure an
 15 uninterrupted power supply to equipment described in subdivision
 16 (1) or (2).

17 The term does not include computer hardware designed for single user,
 18 workstation, or departmental level use.

19 (d) As used in this section, "fiscal body" has the meaning set forth
 20 in IC 36-1-2-6.

21 (e) As used in this section, "municipality" has the meaning set forth
 22 in IC 36-1-2-11.

23 (f) As used in this section, "qualified property" means enterprise
 24 information technology equipment purchased after June 30, 2012, and
 25 any additions to or replacements to such property.

26 (g) **Before July 1, 2026, and subject to subsection (i), a**
 27 **designating body may enter into an agreement with an eligible business**
 28 **to grant the eligible business a property tax exemption. In the case of**
 29 **a county, the exemption applies only to qualified property that is**
 30 **located in unincorporated territory of the county. In the case of a**
 31 **municipality, the exemption applies only to qualified property that is**
 32 **located in the municipality. The property tax exemption applies to the**
 33 **qualified property only if the designating body and the eligible business**
 34 **enter into an agreement concerning the property tax exemption. The**
 35 **agreement must specify the duration of the property tax exemption. The**
 36 **agreement may specify that if the ownership of qualified property is**
 37 **transferred by an eligible business, the transferee is entitled to the**
 38 **property tax exemption on the same terms as the transferor. If a**
 39 **designating body enters into an agreement with an eligible business,**
 40 **the qualified property owned by the eligible business is exempt from**
 41 **property taxation as provided in the resolution and the agreement.**
 42 **After June 30, 2026, a designating body may not enter into an**
 43 **agreement to grant a property tax exemption under this section.**

44 (h) If a designating body enters into an agreement under subsection
 45 (g) to provide a property tax exemption, the property tax exemption
 46 continues for the period specified in the agreement.

1 **(i) An agreement that was entered into before July 1, 2026, to**
2 **grant a property tax exemption on qualified property may continue**
3 **for the period specified and for the amount specified in the**
4 **agreement. However, an agreement entered into before July 1,**
5 **2026, may not be renewed after June 30, 2026, unless the terms of**
6 **the agreement specifically provide that the agreement will be**
7 **renewed without requiring further action by the parties."**

8 Renumber all SECTIONS consecutively.
 (Reference is to ESB 281 as printed February 12, 2026.)

Representative Lopez