

2014-8-1

(Expired 12-31-2014 by P.L.8-2014, SEC.1.)

2014-15-1

(Expired 1-1-2015 by P.L.15-2014, SEC.1.)

2014-19-1

(Expired 1-1-2015 by P.L.19-2014, SEC.1.)

2014-43-8

(Expired 11-1-2014 by P.L.43-2014, SEC.8.)

2014-43-9

(Expired 11-1-2014 by P.L.43-2014, SEC.9.)

2014-43-10

(Expired 11-1-2014 by P.L.43-2014, SEC.10.)

2014-50-1

(Expired 1-1-2015 by P.L.50-2014, SEC.1.)

2014-52-1

(Expired 12-31-2014 by P.L.52-2014, SEC.1.)

2014-59-16

(Expired 7-1-2015 by P.L.59-2014, SEC.16.)

2014-62-44

Amended by P.L.5-2015, SEC.69.

2014-78-23

(Expired 1-1-2015 by P.L.78-2014, SEC.23.)

2014-80-12

(Expired 1-1-2015 by P.L.80-2014, SEC.12.)

2014-81-4

(Expired 12-31-2014 by P.L.81-2014, SEC.4.)

2014-89-2

(Expired 1-1-2015 by P.L.89-2014, SEC.2.)

2014-89-3

(Expired 12-31-2014 by P.L.89-2014, SEC.3.)

2014-93-1

(Expired 12-31-2015 by P.L.93-2014, SEC.1.)

2014-112-40

(Expired 12-31-2014 by P.L.112-2014, SEC.40.)

2014-113-130

SECTION 130. The general assembly recognizes that HEA 1279-2014 repealed IC 9-32-17-5 and that SEA 350-2014 amended that section. The general assembly intends to repeal that section effective January 1, 2015.

2014-113-131

SECTION 131. The general assembly recognizes that SEA 160-2014, SECTION 2, amended IC 33-23-10-7, and that SEA 80-2014, SECTION 140, repealed IC 33-23-10. The general assembly intends to repeal this provision, effective upon passage of SEA 80-2014.

2014-115-1

SECTION 1. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to the March 1, 2011, and March 1, 2012, assessment dates.

(c) As used in this SECTION, "eligible property" means either of the following:

- (1) A vacant parcel of real property in Marion County that:
 - (A) consists of not more than two (2) acres;
 - (B) was acquired after March 1, 2012, but before May 1, 2012; and
 - (C) is owned, is occupied, and will be used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16.
- (2) A parcel of real property in Marion County that:
 - (A) is owned, occupied, and used for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; and
 - (B) was redeemed after being sold for delinquent taxes in 2012.

(d) As used in this SECTION, "qualified taxpayer" refers to a ministry or other religious organization that:

- (1) is exempt from federal income taxes; and
- (2) owns an eligible property.

(e) A qualified taxpayer may, before September 1, 2014, file with the county assessor of Marion County a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for:

- (1) the March 1, 2011, assessment date;
- (2) the March 1, 2012, assessment date; or
- (3) both the March 1, 2011, and March 1, 2012, assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If the county assessor finds that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for an assessment date described in subsection (e) if the property tax exemption application

had been filed under IC 6-1.1-11 in a timely manner for that assessment date:

- (1) the property tax exemption for the eligible property shall be allowed and granted for that assessment date by the county assessor and county auditor of Marion County without need of any further ruling or action by the county property tax assessment board of appeals of Marion County or by the Indiana board of tax review; and
- (2) the qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for that assessment date.

(h) To the extent the qualified taxpayer has:

- (1) paid any property taxes, penalties, or interest with respect to the eligible property for an assessment date described in subsection (e); or
- (2) paid to redeem the property under IC 6-1.1-24 and IC 6-1.1-25;

the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2014, is considered timely filed. The county auditor may make a determination that any refund due under this SECTION shall be paid in two (2) equal annual installments.

(i) This SECTION expires July 1, 2017.

2014-115-2

SECTION 2. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) As used in this SECTION, "eligible property" means a parcel of real property that:

- (1) is owned, occupied, and used by a qualified taxpayer for one (1) or more of the purposes described in IC 6-1.1-10-16;
- (2) consists of not more than twenty (20) acres; and
- (3) was exempted from property taxes under IC 6-1.1-10-16 for at least one (1) assessment date occurring before the March 1, 2008, assessment date.

(c) As used in this SECTION, "qualified taxpayer" refers to a youth baseball and softball association organized as a corporation that is exempt from federal income taxes.

(d) Before July 1, 2014, a qualified taxpayer may file with the county assessor of the county in which the eligible property is located a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for:

- (1) the March 1, 2008, assessment date;
- (2) the March 1, 2009, assessment date;
- (3) the March 1, 2010, assessment date; or
- (4) any combination of the assessment dates listed in subdivisions (1) through (3).

(e) A property tax exemption application filed under subsection (d)

by a qualified taxpayer is considered to have been timely filed.

(f) If the county assessor finds that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for an assessment date described in subsection (d) if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for that assessment date:

(1) the property tax exemption for the eligible property shall be allowed and granted for that assessment date by the county assessor and county auditor without need of any further ruling or action by the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review; and

(2) the qualified taxpayer is not required to pay any:

(A) property taxes;

(B) penalties; or

(C) interest;

resulting from the assessment of the qualified property for that assessment date.

(g) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for an assessment date described in subsection (d), the qualified taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by a qualified taxpayer under this subsection before July 1, 2014, is considered timely filed. The county auditor may make a determination that any refund due under this SECTION must be paid in two (2) equal annual installments.

(h) This SECTION expires July 1, 2017.

2014-115-3

SECTION 3. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) As used in this SECTION, "eligible property" means a parcel of real property that is owned, occupied, and used by a qualified taxpayer for one (1) or more of the purposes described in IC 6-1.1-10-16.

(c) As used in this SECTION, "qualified taxpayer" refers to a youth baseball association organized as a corporation that is exempt from federal income taxes.

(d) Before July 1, 2014, a qualified taxpayer may file with the county assessor of the county in which the eligible property is located a property tax exemption application and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for:

(1) the March 1, 2011, assessment date;

(2) the March 1, 2012, assessment date; or

(3) both.

(e) A property tax exemption application filed under subsection (d) by a qualified taxpayer is considered to have been timely filed.

(f) If the county assessor finds that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for an assessment date

described in subsection (d) if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for that assessment date:

(1) the property tax exemption for the eligible property shall be allowed and granted for that assessment date by the county assessor and county auditor without need of any further ruling or action by the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review; and

(2) the qualified taxpayer is not required to pay any:

(A) property taxes;

(B) penalties; or

(C) interest;

resulting from the assessment of the qualified property for that assessment date.

(g) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for an assessment date described in subsection (d), the qualified taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by a qualified taxpayer under this subsection before July 1, 2014, is considered timely filed. The county auditor may make a determination that any refund due under this SECTION must be paid in two (2) equal annual installments.

(h) This SECTION expires July 1, 2017.

2014-120-4

(Expired 1-1-2016 by P.L.120-2014, SEC.4.)

2014-131-13

(Expired 1-1-2015 by P.L.131-2014, SEC.13.)

2014-131-14

(Expired 12-31-2014 by P.L.131-2014, SEC.14.)

2014-132-2

(Expired 7-1-2015 by P.L.132-2014, SEC.2.)

2014-138-11

(Expired 12-31-2015 by P.L.138-2014, SEC.11.)

2014-141-23

(Expired 1-2-2015 by P.L.141-2014, SEC.23.)

2014-145-7

(Expired 12-31-2015 by P.L.145-2014, SEC.7.)

2014-145-8

(Expired 6-30-2017 by P.L.145-2014, SEC.8.)

2014-149-39

2014-149-40

(Expired 7-1-2015 by P.L.149-2014, SEC.40.)

2014-156-12

(Expired 1-1-2015 by P.L.156-2014, SEC.12.)

2014-166-44

SECTION 44. (a) IC 6-3.1-20-1, IC 6-3.1-20-4, and IC 6-3.1-20-5, all as amended by this act, apply to taxable years beginning after December 31, 2014.

(b) This SECTION expires January 1, 2018.

2014-166-45

SECTION 45. (a) IC 8-22-3-11 and IC 8-22-3-25, both as amended by this act, apply to property taxes imposed for assessment dates that occur after February 28, 2014.

(b) This SECTION expires July 1, 2018.

2014-166-46

(Expired 1-1-2016 by P.L.166-2014, SEC.46.)

2014-166-47

(Expired 6-30-2015 by P.L.166-2014, SEC.47.)

2014-168-125

SECTION 125. The general assembly recognizes that P.L.214-2013, SECTION 44 amended IC 35-50-2-2, and that P.L.158-2013, SECTION 653 repealed IC 35-50-2-2. The general assembly intends to repeal IC 35-50-2-2.

2014-168-126

SECTION 126. The general assembly recognizes that this act amends IC 9-17-4-14, IC 9-17-4-15, IC 9-17-4-16, IC 9-17-4-17, IC 9-17-4-18, IC 9-22-3-33, and IC 9-32-17-2, and that HEA 1279-2014 repeals those provisions, effective January 1, 2015. The general assembly intends to repeal those provisions, effective January 1, 2015.

2014-169-3

SECTION 3. (a) The general assembly recognizes that this act repeals IC 35-51 and that other acts of the 2014 regular session of the general assembly add or amend provisions in IC 35-51. The general assembly intends to repeal IC 35-51.

2014-169-4

(Expired 1-1-2015 by P.L.169-2014, SEC.4.)

2014-170-27

(Expired 1-1-2015 by P.L.170-2014, SEC.27.)

2014-176-1

2014-176-2

(Expired 1-1-2015 by P.L.176-2014, SEC.2.)

2014-176-3

(Expired 1-1-2015 by P.L.176-2014, SEC.3.)

2014-176-4

(Expired 1-1-2015 by P.L.176-2014, SEC.4.)

2014-176-5

(Expired 1-1-2015 by P.L.176-2014, SEC.5.)

2014-178-5

(Expired 12-31-2014 by P.L.178-2014, SEC.5.)

2014-183-28

SECTION 28. (a) IC 6-1.1-12-10.1, IC 6-1.1-12-12, IC 6-1.1-12-15, IC 6-1.1-12-17, IC 6-1.1-12-17.5, IC 6-1.1-12-27.1, IC 6-1.1-12-30, IC 6-1.1-12-35.5, IC 6-1.1-12-38, IC 6-1.1-12-45, IC 6-1.1-12.6-3, and IC 6-1.1-12.8-4, all as amended by this act, apply to deductions claimed for assessment dates after February 28, 2014.

(b) This SECTION expires July 1, 2018.

2014-187-17

(Expired 1-1-2015 by P.L.187-2014, SEC.17.)

2014-190-33

(Expired 1-1-2017 by P.L.190-2014, SEC.33.)

2014-190-34

(Expired 1-1-2017 by P.L.190-2014, SEC.34.)

2014-190-35

(Expired 12-31-2014 by P.L.190-2014, SEC.35.)

2014-190-36

(Expired 1-1-2015 by P.L.190-2014, SEC.36.)

2014-197-1

(Expired 12-31-2014 by P.L.197-2014, SEC.1.)

2014-200-7

(Expired 1-1-2015 by P.L.200-2014, SEC.7.)

2014-202-3

(Expired 1-1-2015 by P.L.202-2014, SEC.3.)

2014-216-161

(Expired 12-31-2015 by P.L.216-2014, SEC.161.)

2014-216-162

&YAMD

(Expired 12-31-2015 by P.L.216-2014, SEC.162.)

2014-216-163

SECTION 163. (a) The general assembly recognizes that HEA 1343-2014 amends IC 9-24-8-6 and that HEA 1279-2014 repeals that section. The general assembly intends to repeal IC 9-24-8-6.

(b) The general assembly recognizes that HEA 1279-2014 amends IC 9-29-1-2 and that this act repeals that section. The general assembly intends to repeal IC 9-29-1-2.

(c) The general assembly recognizes that:

(1) HEA 1019-2014 amends IC 9-29-3-19;

(2) HEA 1343-2014 amends IC 9-29-3-10 and IC 9-29-3-11; and

(3) this act repeals IC 9-29-3.

The general assembly intends to repeal IC 9-29-3.

(d) The general assembly recognizes that SEA 24-2014 amends IC 9-29-5-43 and that this act repeals that section. The general assembly intends to repeal IC 9-29-5-43.

(e) The general assembly recognizes that HEA 1343-2014 amends IC 9-30-10-9 and that HEA 1279-2014 repeals that section. The general assembly intends to repeal IC 9-30-10-9.

(f) The general assembly recognizes that HEA 1343-2014 amends IC 9-30-10-13 and that HEA 1279-2014 repeals that section. The general assembly intends to repeal IC 9-30-10-13.

(g) The general assembly recognizes that HEA 1343-2014 amends IC 9-30-10-15 and that HEA 1279-2014 repeals that section. The general assembly intends to repeal IC 9-30-10-15.

(h) The general assembly recognizes that HEA 1343-2014 amends IC 9-30-10-17.5 and that HEA 1279-2014 repeals that section. The general assembly intends to repeal IC 9-30-10-17.5.

2014-219-37

(Expired 1-1-2015 by P.L.219-2014, SEC.37.)

2014-226-14

SECTION 14. Notwithstanding the effective date in P.L.217-2014, SECTION 14, for IC 9-17-3-3.2, and P.L.217-2014, SECTION 15, for IC 9-17-3-3.4, the effective date of each of those SECTIONS is July 1, 2014, and not January 1, 2015.