

# HOUSE BILL No. 1252

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-15-19.

**Synopsis:** Property tax appeal settlements. Provides that an agreement to settle a disputed assessment of a riverboat that results in an annual property tax reduction of more than \$1,000,000 for property taxes due and payable in at least two calendar years is contrary to public policy and is illegal, unenforceable, void, and of no effect.

**Effective:** Upon passage.

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January 14, 2014, read first time and referred to Committee on Ways and Means.

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Second Regular Session 118th General Assembly (2014)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

## HOUSE BILL No. 1252

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A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-1.1-15-19 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
3 **UPON PASSAGE]: Sec. 19. (a) This section applies to a review or**  
4 **appeal of an assessment of a riverboat regardless of when the**  
5 **review or appeal is initiated.**  
6 **(b) As used in this section, "riverboat" has the meaning set forth**  
7 **in IC 4-33-2-17.**  
8 **(c) Notwithstanding any other law, an agreement to settle a**  
9 **disputed assessment of a riverboat that results in an annual**  
10 **property tax reduction of more than one million dollars**  
11 **(\$1,000,000) for property taxes due and payable in at least two (2)**  
12 **calendar years is contrary to public policy and is illegal,**  
13 **unenforceable, void, and of no effect.**  
14 SECTION 2. **An emergency is declared for this act.**

