

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 ENROLLED ACT No. 1046

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 5-29-3-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY 1, 2014]: **Sec. 1.5. As used in this chapter, "heritage barn" has the meaning set forth in IC 6-1.1-12-26.2.**

SECTION 2. IC 5-29-3-4, AS ADDED BY P.L.229-2005, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 4. (a) The tourism information and promotion fund is established within the state treasury. The fund shall be used for the purposes of this chapter.

(b) The fund consists of appropriations from the general assembly and gifts, donations, bequests, devises, and contributions received by the office.

(c) The office shall administer the fund. The following may be paid from money in the fund:

- (1) Grants.
- (2) Expenses of administering the fund.
- (3) Nonrecurring administrative expenses incurred to carry out the purposes of this chapter.
- (4) Expenses incurred to promote heritage barns under section 9 of this chapter.**

(d) The money in the fund at the end of a state fiscal year does not



revert to the state general fund but remains in the fund.

(e) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the state general fund.

SECTION 3. IC 5-29-3-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 9. Before July 1, 2015, the office shall, using only the resources available to the office under P.L.205-2013 and this chapter, develop print and electronic media promoting tourism, visitation, and other hospitality opportunities that feature heritage barns located in Indiana. The department of agriculture and the office of community and rural affairs shall provide the office assistance in developing a heritage barn tourism program in Indiana.

SECTION 4. IC 6-1.1-12-26.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2014]: Sec. 26.2. (a) The following definitions apply throughout this section:

- (1) "Barn" means a building (other than a dwelling) that was designed to be used for:**
 - (A) housing animals;**
 - (B) storing or processing crops;**
 - (C) storing and maintaining agricultural equipment; or**
 - (D) serving an essential or useful purpose related to agricultural activities conducted on the adjacent land.**
- (2) "Heritage barn" means a barn that on the assessment date:**
 - (A) was constructed before 1950;**
 - (B) retains sufficient integrity of design, materials, and construction to clearly identify the building as a barn;**
 - (C) is not being used for agricultural purposes in the operation of an agricultural enterprise; and**
 - (D) is not being used for a business purpose.**
- (3) "Eligible applicant" means:**
 - (A) an owner of a heritage barn; or**
 - (B) a person that is purchasing property, including a heritage barn, under a contract that:**
 - (i) gives the person a right to obtain title to the property upon fulfilling the terms of the contract;**
 - (ii) does not permit the owner to terminate the contract as long as the person buying the property complies with**



the terms of the contract;

(iii) specifies that during the term of the contract the person must pay the property taxes on the property; and

(iv) has been recorded with the county recorder.

(b) An eligible applicant is entitled to a deduction against the assessed value of the structure and foundation of a heritage barn beginning with assessments after 2014. The deduction is equal to one hundred percent (100%) of the assessed value of the structure and foundation of the heritage barn.

(c) An eligible applicant that desires to obtain the deduction provided by this section must file a certified deduction application with the auditor of the county in which the heritage barn is located. The application may be filed in person or by mail. The application must contain the information and be in the form prescribed by the department of local government finance. If mailed, the mailing must be postmarked on or before the last day for filing.

(d) Subject to subsection (e) and section 45 of this chapter, the application must be filed during the year preceding the year in which the deduction will first be applied. Upon verification of the application by the county assessor of the county in which the property is subject to assessment or by the township assessor of the township in which the property is subject to assessment (if there is a township assessor for the township), the auditor of the county shall allow the deduction.

(e) The auditor of a county shall, in a particular year, apply the deduction provided under this section to the heritage barn of the owner that received the deduction in the preceding year unless the auditor of the county determines that the property is no longer eligible for the deduction. A person that receives a deduction under this section in a particular year and that remains eligible for the deduction in the following year is not required to file an application for the deduction in the following year. A person that receives a deduction under this section in a particular year and that becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the property is located of the ineligibility in the year in which the person becomes ineligible. A deduction under this section terminates following a change in ownership of the heritage barn. However, a deduction under this section does not terminate following the removal of less than all the joint owners of property or purchasers of property under a contract described in subsection (a).

(f) A county fiscal body may adopt an ordinance to require a



person receiving the deduction under this section to pay an annual public safety fee for each heritage barn for which the person receives a deduction under this section. The fee may not exceed fifty dollars (\$50). The county auditor shall distribute any public safety fees collected under this section equitably among the police and fire departments in whose territories each heritage barn is located. If a county fiscal body adopts an ordinance under this subsection, the county fiscal body shall furnish a copy of the ordinance to the department in the manner prescribed by the department.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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