

HOUSE BILL No. 1129

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1.

Synopsis: Sale of residence for delinquent taxes prohibited. Provides that an individual's homestead may not be seized or offered for sale or auction based on delinquent property taxes owed by the individual.

Effective: January 1, 2023.

Jacob, Nisly, Borders

January 4, 2022, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 122nd General Assembly (2022)

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 2021 Regular Session of the General Assembly.

HOUSE BILL No. 1129



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 6-1.1-23.5-0.5 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JANUARY 1, 2023]: **Sec. 0.5. (a) This chapter does**
4 **not apply to an individual's homestead (as defined in**
5 **IC 6-1.1-12-37(a)(2)) for purposes related to offering the**
6 **homestead for sale or auction based on delinquent property taxes.**

7 **(b) Notwithstanding any provision in this chapter or any other**
8 **law, an individual's homestead (as defined in IC 6-1.1-12-37(a)(2))**
9 **may not be seized, or offered for sale or auction, based on**
10 **delinquent property taxes owed by the individual.**

11 SECTION 2. IC 6-1.1-24-0.5 IS ADDED TO THE INDIANA
12 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
13 [EFFECTIVE JANUARY 1, 2023]: **Sec. 0.5. (a) This chapter does**
14 **not apply to real property that qualifies as an individual's**
15 **homestead (as defined in IC 6-1.1-12-37(a)(2)) for purposes related**
16 **to offering the homestead for sale or auction based on delinquent**
17 **property taxes.**



1 **(b) Notwithstanding any provision in this chapter or any other**
 2 **law, an individual's homestead (as defined in IC 6-1.1-12-37(a)(2))**
 3 **may not be seized, or offered for sale or auction, based on**
 4 **delinquent property taxes owed by the individual.**

5 SECTION 3. IC 6-1.1-25-0.3 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE JANUARY 1, 2023]: **Sec. 0.3. (a) This chapter does**
 8 **not apply to real property that qualifies as an individual's**
 9 **homestead (as defined in IC 6-1.1-12-37(a)(2)) for purposes related**
 10 **to offering the homestead for sale or auction based on delinquent**
 11 **property taxes.**

12 **(b) Notwithstanding any provision in this chapter or any other**
 13 **law, an individual's homestead (as defined in IC 6-1.1-12-37(a)(2))**
 14 **may not be seized, or offered for sale or auction, based on**
 15 **delinquent property taxes owed by the individual.**

16 SECTION 4. [EFFECTIVE JANUARY 1, 2023] **(a) The legislative**
 17 **services agency shall prepare legislation for introduction in the**
 18 **2023 session of the general assembly to make changes, as necessary**
 19 **or appropriate, to conform to the amendments to IC 6-1.1 made by**
 20 **this act.**

21 **(b) This SECTION expires July 1, 2024.**

