

# HOUSE BILL No. 1309

---

## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-10-51.

**Synopsis:** Property tax exemption for disabled veterans. Provides a property tax exemption for veterans who meet certain criteria.

**Effective:** January 1, 2024.

---

---

## Cherry, Judy

---

---

January 11, 2023, read first time and referred to Committee on Ways and Means.

---

---



First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

# HOUSE BILL No. 1309

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 6-1.1-10-51 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 2024]: **Sec. 51. (a) This section applies only to the**  
4 **eligible property of a qualified veteran who receives a homestead**  
5 **standard deduction under IC 6-1.1-12-37.**  
6 **(b) As used in this section, "eligible property" means the real**  
7 **property, mobile home not assessed as real property, or**  
8 **manufactured home not assessed as real property that a qualified**  
9 **veteran:**  
10 **(1) owns; or**  
11 **(2) is buying under a contract that provides that the qualified**  
12 **veteran is to pay property taxes on the tangible property if the**  
13 **contract or a memorandum of the contract is recorded in the**  
14 **county recorder's office.**  
15 **(c) As used in this section, "qualified veteran" means an**  
16 **individual who meets each of the following criteria:**  
17 **(1) The individual served in the military or naval forces of the**



- 1           **United States for at least ninety (90) days.**
- 2           **(2) The individual received an honorable discharge.**
- 3           **(3) The individual has been rated by the United States**
- 4           **Department of Veterans Affairs as individually unemployable.**
- 5           **(4) The individual's disability is evidenced by:**
- 6               **(A) a pension certificate or an award of compensation**
- 7               **issued by the United States Department of Veterans**
- 8               **Affairs; or**
- 9               **(B) a certificate of eligibility issued to the individual by the**
- 10              **Indiana department of veterans' affairs after the Indiana**
- 11              **department of veterans' affairs has determined that the**
- 12              **individual's disability qualifies the individual to receive an**
- 13              **exemption under this section.**
- 14           **(5) The individual owns or is buying the eligible property**
- 15           **under contract on or before the date the exemption**
- 16           **application required by IC 6-1.1-11-3(a)(2) is filed.**
- 17           **(d) The eligible property of a qualified veteran is exempt from**
- 18           **property taxation.**
- 19           **SECTION 2. [EFFECTIVE JANUARY 1, 2024] (a) IC 6-1.1-10-51,**
- 20           **as added by this act, applies only to assessment dates occurring**
- 21           **after December 31, 2023.**
- 22           **(b) This SECTION expires January 1, 2028.**

