

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

## HOUSE ENROLLED ACT No. 1348

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AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-8-2, AS AMENDED BY HEA 1271-2021, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 2. As used in this chapter:

(1) The term "bridge company" means a company which owns or operates a toll bridge or an approach or facility operated in connection with such a bridge.

(2) The term "bus company" means a company (other than a street railway company) which is principally engaged in the business of transporting persons for hire by bus in or through two (2) or more townships of this state.

(3) The term "definite situs" means a permanent location in one (1) taxing district or a customary location for use in one (1) taxing district.

(4) The term "express company" means a company which is engaged in the business of transporting property by land, air, or water, and which does not itself operate the vehicles (except for terminal pickup and delivery vehicles) of transportation.

(5) The term "light, heat, or power company" means a company which is engaged in the business of furnishing light, heat, or power by electricity, gas, or steam. **The term includes a utility grade solar energy installation facility.**

(6) The term "pipe line company" means a company which is engaged in the business of transporting or transmitting any gas or fluid

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(except water) through pipes.

(7) The term "property" includes both tangible and intangible property.

(8) The term "public utility company" means a company which is subject to taxation under this chapter regardless of whether the company is operated by an individual, a partnership, an association, a corporation, a limited liability company, a fiduciary, or any other entity.

(9) The term "railroad company" means a company which owns or operates:

- (i) a steam or electric railroad;
- (ii) a suburban or interurban railroad;
- (iii) a switching or terminal railroad;
- (iv) a railroad station, track, or bridge; or
- (v) a facility which is part of a railroad system.

(10) The term "railcar company" means a company (other than a railroad company) which owns or operates cars for the transportation of property on railroads.

(11) The term "sleeping car company" means a company (other than a railroad company) which owns or operates cars for the transportation of passengers on railroads.

**(12) The term "solar land base rate" means the solar land base rates determined under section 24.5 of this chapter.**

~~(12)~~ (13) The term "street railway company" means a company which operates a passenger transportation business principally within one (1) or more municipalities regardless of whether the transportation vehicles operate on tracks, by means of electric power transmitted through wires, or by means of automotive equipment.

~~(13)~~ (14) The term "system" means all property owned or used by a public utility company or companies and operated as one (1) unit in furnishing a public utility service.

~~(14)~~ (15) The term "telephone, telegraph, or cable company" means a company which is principally engaged in the business of communicating by electrical transmission.

~~(15)~~ (16) The term "tunnel company" means a company which owns or operates a toll tunnel.

~~(16)~~ (17) The term "unit value" means the total value of all the property owned or used by a public utility company.

**(18) The term "utility grade solar energy installation facility" means a renewable utility grade solar electricity facility that is used for the purpose of generating solar electricity for resale to consumers.**

~~(17)~~ (19) The term "water distribution company" means a company



which is engaged in the business of selling or distributing water by pipe, main, canal, or ditch.

**(20) The term "north region" means the region of the state consisting of Adams County, Allen County, Benton County, Blackford County, Carroll County, Cass County, DeKalb County, Elkhart County, Fulton County, Grant County, Howard County, Huntington County, Jasper County, Jay County, Kosciusko County, LaGrange County, Lake County, LaPorte County, Marshall County, Miami County, Newton County, Noble County, Porter County, Pulaski County, St. Joseph County, Starke County, Steuben County, Wabash County, Wells County, White County, and Whitley County.**

**(21) The term "central region" means the region of the state consisting of Boone County, Clay County, Clinton County, Delaware County, Fayette County, Fountain County, Franklin County, Hamilton County, Hancock County, Hendricks County, Henry County, Johnson County, Madison County, Marion County, Montgomery County, Morgan County, Owen County, Parke County, Putnam County, Randolph County, Rush County, Shelby County, Tippecanoe County, Tipton County, Union County, Vermillion County, Vigo County, Warren County, and Wayne County.**

**(22) The term "south region" means the region of the state consisting of Bartholomew County, Brown County, Clark County, Crawford County, Daviess County, Dearborn County, Decatur County, Dubois County, Floyd County, Gibson County, Greene County, Harrison County, Jackson County, Jefferson County, Jennings County, Knox County, Lawrence County, Martin County, Monroe County, Ohio County, Orange County, Perry County, Pike County, Posey County, Ripley County, Scott County, Spencer County, Sullivan County, Switzerland County, Vanderburgh County, Warrick County, and Washington County.**

SECTION 2. IC 6-1.1-8-24, AS AMENDED BY P.L.146-2008, SECTION 98, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. (a) Each year, a township assessor, or the county assessor if there is no township assessor for the township, shall assess the fixed property that as of the assessment date of that year is:

- (1) owned or used by a public utility company; and
- (2) located in the township or county.

(b) The township or county assessor shall determine the assessed value of fixed property. A township assessor shall certify the assessed values to the county assessor on or before April 1 of the year of



assessment. However, in a county with a township assessor in every township, the township assessor shall certify the list to the department of local government finance. The county assessor shall review the assessed values and shall certify the assessed values to the department of local government finance on or before April 10 of that year.

**(c) This subsection applies to assessment dates after December 31, 2021. The land portion of the fixed property of a utility grade solar energy installation facility shall be assessed at an amount that does not exceed the solar land base rate for the region in which the property is located.**

**(d) Assessing officials shall follow the normal guidelines and procedures as are applicable under IC 6-1.1-20.6.**

**(e) This subsection applies to a utility grade solar energy installation facility:**

**(1) that had the land portion of its fixed property assessed and valued on January 1, 2021, for property taxes first due and payable in 2022; and**

**(2) for assessment dates after December 31, 2021, but only until the next planned reassessment of the property during the county's four (4) year reassessment cycle under IC 6-1.1-4-4.2.**

**If, for an assessment date described in subdivision (2), the assessed value of the land portion of the fixed property of a utility grade solar energy installation facility described in this subsection for the January 1, 2021, assessment date is less than the solar land base rate for the region in which the property is located on a particular assessment date, the land portion of the fixed property of a utility grade solar energy installation facility shall be assessed at an amount equal to the assessed value determined for the January 1, 2021, assessment date.**

**SECTION 3. IC 6-1.1-8-24.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24.5. The department of local government finance shall annually determine and release a solar land base rate for the north region, the central region, and the south region of the state as follows:**

**(1) For each region, the department shall determine the median true tax value per acre of all land in the region classified under the utility property class codes of the department of local government finance for the immediately preceding assessment date.**

**(2) The department shall release the department's annual determination of the solar land base rates on or before**



**December 1 of each year.**  
**SECTION 4. An emergency is declared for this act.**



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Speaker of the House of Representatives

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President of the Senate

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President Pro Tempore

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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