

HOUSE BILL No. 1474

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-37-10.

Synopsis: Proof of mailing date. Provides that payment mailed to the county treasurer with metered postage is timely received if: (1) the envelope is properly addressed to the principal office of the county treasurer; (2) the envelope has sufficient metered postage from a meter postage provider approved by the United States Postal Service; (3) the metered postage is affixed to the envelope and bears the actual date of when it was affixed and that date is on or before the due date; and (4) the envelope is received by the county treasurer not later than three days after the due date.

Effective: July 1, 2021.

Barrett, Zent

January 14, 2021, read first time and referred to Committee on Local Government.



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 BILL No. 1474

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 6-1.1-37-10, AS AMENDED BY P.L.209-2019,
2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2021]: Sec. 10. (a) If property taxes due and payable are not
4 completely paid on or before the due date, a penalty shall be added to
5 the unpaid portion in the year of the initial delinquency. The penalty is
6 equal to an amount determined as follows:
7 (1) If:
8 (A) the real property taxes due and payable are completely
9 paid on or before the date thirty (30) days after the due date;
10 and
11 (B) the taxpayer is not liable for:
12 (i) delinquent property taxes first due and payable in a
13 previous tax payment for the same parcel; or
14 (ii) a penalty that is owed from a previous tax payment for
15 the same parcel;
16 the amount of the penalty is equal to five percent (5%) of the
17 amount of delinquent taxes.



- 1 (2) If:
- 2 (A) personal property taxes due and payable are not
- 3 completely paid on or before the date thirty (30) days after the
- 4 due date; and
- 5 (B) the taxpayer is not liable for:
- 6 (i) delinquent property taxes first due and payable in a
- 7 previous tax payment for a personal property tax return for
- 8 property in the same taxing district; or
- 9 (ii) a penalty that is owed from a previous tax payment;
- 10 the amount of the penalty is equal to five percent (5%) of the
- 11 amount of delinquent taxes.
- 12 (3) If subdivision (1) or (2) does not apply, the amount of the
- 13 penalty is equal to ten percent (10%) of the amount due and
- 14 payable as of the tax date.
- 15 A payment received under this subsection shall be applied first to the
- 16 delinquent tax amount and then to any associated penalties.
- 17 (b) With respect to property taxes due in two (2) equal installments
- 18 under IC 6-1.1-22-9(a), on the day immediately following the due dates
- 19 of the first and second installments in each year following the year of
- 20 the initial delinquency, an additional penalty equal to ten percent (10%)
- 21 of any taxes remaining unpaid shall be added. With respect to property
- 22 taxes due in installments under IC 6-1.1-22-9.5, an additional penalty
- 23 equal to ten percent (10%) of any taxes remaining unpaid shall be
- 24 added on the day immediately following each date that succeeds the
- 25 last installment due date by:
- 26 (1) six (6) months; or
- 27 (2) a multiple of six (6) months.
- 28 (c) The penalties under subsection (b) are imposed only on the
- 29 principal amount of the delinquent taxes.
- 30 (d) If the department of local government finance determines that
- 31 an emergency has occurred which precludes the mailing of the tax
- 32 statement in any county at the time set forth in IC 6-1.1-22-8.1, the
- 33 department shall establish by order a new date on which the installment
- 34 of taxes in that county is due and no installment is delinquent if paid by
- 35 the date so established.
- 36 (e) If any due date falls on a Saturday, a Sunday, a national legal
- 37 holiday recognized by the federal government, or a statewide holiday,
- 38 the act that must be performed by that date is timely if performed by
- 39 the next succeeding day that is not a Saturday, a Sunday, or one (1) of
- 40 those holidays.
- 41 (f) Subject to subsections (g) and (h), a payment to the county
- 42 treasurer is considered to have been paid by the due date if the payment



- 1 is:
- 2 (1) received on or before the due date by the county treasurer or
- 3 a collecting agent appointed by the county treasurer;
- 4 (2) deposited in United States first class mail:
- 5 (A) properly addressed to the principal office of the county
- 6 treasurer;
- 7 (B) with sufficient postage; and
- 8 (C) postmarked by the United States Postal Service as mailed
- 9 on or before the due date;
- 10 (3) deposited with a nationally recognized express parcel carrier
- 11 and is:
- 12 (A) properly addressed to the principal office of the county
- 13 treasurer; and
- 14 (B) verified by the express parcel carrier as:
- 15 (i) paid in full for final delivery; and
- 16 (ii) received by the express parcel carrier on or before the
- 17 due date;
- 18 (4) deposited to be mailed through United States registered mail,
- 19 United States certified mail, or United States certificate of
- 20 mailing:
- 21 (A) properly addressed to the principal office of the county
- 22 treasurer;
- 23 (B) with sufficient postage; and
- 24 (C) with a date of registration, certification, or certificate, as
- 25 evidenced by any record authenticated by the United States
- 26 Postal Service, on or before the due date; ~~or~~
- 27 **(5) deposited in United States first class mail:**
- 28 **(A) properly addressed to the principal office of the county**
- 29 **treasurer;**
- 30 **(B) with sufficient metered postage from a meter postage**
- 31 **provider approved by the United States Postal Service; and**
- 32 **(C) with a postage meter stamp affixed to the envelope that**
- 33 **must bear the actual date the postage meter stamp was**
- 34 **affixed to the envelope, which must be on or before the due**
- 35 **date;**
- 36 **and the payment is received by the county treasurer not later**
- 37 **than three (3) days after the due date; or**
- 38 ~~(5)~~ **(6) made by an electronic funds transfer and the taxpayer's**
- 39 **bank account is charged on or before the due date.**
- 40 For purposes of this subsection, "postmarked" does not mean the date
- 41 printed by a postage meter that affixes postage to the envelope or
- 42 package containing a payment.



1 (g) If a payment is mailed through the United States mail and is
2 physically received after the due date without a legible correct
3 postmark, the person who mailed the payment is considered to have
4 made the payment on or before the due date if the person can show by
5 reasonable evidence that the payment was deposited in the United
6 States mail on or before the due date.

7 (h) If a payment is sent via the United States mail or a nationally
8 recognized express parcel carrier but is not received by the designated
9 recipient, the person who sent the payment is considered to have made
10 the payment on or before the due date if the person:

11 (1) can show by reasonable evidence that the payment was
12 deposited in the United States mail, or with the express parcel
13 carrier, on or before the due date; and

14 (2) makes a duplicate payment within thirty (30) days after the
15 date the person is notified that the payment was not received.

