



Introduced Version

**HOUSE
RESOLUTION No. _____**

Introduced by: Karickhoff

A HOUSE RESOLUTION urging the legislative council to assign to the appropriate study committee the topic of the shift of the business personal property tax burden.

Whereas, Many factors contribute to the shift of the business personal property tax burden throughout the state of Indiana; and

*Whereas, These factors must be studied thoroughly:
Therefore,*

*Be it resolved by the House of Representatives of the
General Assembly of the State of Indiana:*

1 SECTION 1. That the legislative council is urged to assign to the
2 appropriate study committee the topic of the factors contributing to the

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- 1 shift of the business personal property tax burden including the
2 following:
- 3 (1) Issues concerning the taxation of business personal property in
4 Indiana and business taxation in general in Indiana.
- 5 (2) Issues related to the share of the overall tax burden borne by
6 businesses in Indiana.
- 7 (3) The competitive advantages and disadvantages for businesses
8 in Indiana that result from the structure of state and local taxation of
9 business.
- 10 (4) Any special elements of the taxation of business personal
11 property.
- 12 (5) Issues related to property taxes paid by taxpayers (including
13 individual taxpayers) other than business taxpayers, and the relative
14 share of the overall tax burden borne by these taxpayers.
- 15 (6) The impact on local government of reducing business personal
16 property taxes.

