



January 26, 2024

SENATE BILL No. 183

DIGEST OF SB 183 (Updated January 25, 2024 10:52 am - DI 140)

Citations Affected: IC 6-1.1.

Synopsis: County option exemption of mobile homes. Provides that a county fiscal body may adopt an ordinance to exempt mobile homes located in the county from property taxation (exemption ordinance). Specifies that the discretionary adoption of an exemption ordinance does not apply to mobile homes that are assessed as: (1) inventory; or (2) real property; under the property tax laws and administrative rules.

Effective: July 1, 2024.

Raatz

January 9, 2024, read first time and referred to Committee on Local Government.
January 25, 2024, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.

SB 183—LS 6855/DI 129



January 26, 2024

Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

SENATE BILL No. 183

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 6-1.1-10.5 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2024]:
4 **Chapter 10.5. County Option Exemption of Mobile Homes**
5 **Sec. 1. (a) This chapter applies to mobile homes that are**
6 **assessed under IC 6-1.1-7.**
7 **(b) This chapter does not apply to mobile homes that are**
8 **assessed as:**
9 **(1) inventory; or**
10 **(2) real property;**
11 **under this article and in accordance with rules adopted by the**
12 **department of local government finance.**
13 **Sec. 2. As used in this chapter, "county fiscal body" means the:**
14 **(1) county council, for a county not having a consolidated city;**
15 **or**
16 **(2) city-county council, for a county having a consolidated**
17 **city.**

SB 183—LS 6855/DI 129



1 **Sec. 3. As used in this chapter, "exemption ordinance" refers to**
2 **an ordinance adopted under section 5 of this chapter by a county**
3 **fiscal body.**

4 **Sec. 4. As used in this chapter, "mobile home" has the meaning**
5 **set forth in IC 6-1.1-7-1(b).**

6 **Sec. 5. (a) A county fiscal body may adopt an exemption**
7 **ordinance that exempts a mobile home located in the county from**
8 **property taxation as provided in section 6 of this chapter.**

9 **(b) Before adopting an exemption ordinance under this section,**
10 **a county fiscal body must conduct a public hearing on the proposed**
11 **exemption ordinance. The county fiscal body must publish notice**
12 **of the public hearing in accordance with IC 5-3-1.**

13 **(c) The county fiscal body shall provide a certified copy of an**
14 **adopted exemption ordinance to the department of local**
15 **government finance and the county assessor.**

16 **Sec. 6. An exemption ordinance adopted under this chapter**
17 **must exempt all mobile homes in a county from property taxation.**

18 **Sec. 7. A county fiscal body may repeal or amend an exemption**
19 **ordinance.**

20 **Sec. 8. A taxpayer is not required to file an application to**
21 **qualify for an exemption granted by an exemption ordinance**
22 **adopted under this chapter. A county assessor shall apply the**
23 **exemption to all mobile homes in the county granted the exemption**
24 **under an exemption ordinance.**



COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 183, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 183 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 10, Nays 0

