



Reprinted  
March 16, 2021

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## ENGROSSED SENATE BILL No. 195

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DIGEST OF SB 195 (Updated March 15, 2021 2:21 pm - DI 137)

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

**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 five business days after the due date. Provides that a taxpayer is subject to  
(Continued next page)

**Effective:** July 1, 2021.

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### Raatz, Kruse, Gaskill, Rogers

(HOUSE SPONSORS — BARRETT, PRYOR)

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January 5, 2021, read first time and referred to Committee on Local Government.  
January 28, 2021, amended, reported favorably — Do Pass.  
February 1, 2021, read second time, ordered engrossed. Engrossed.  
February 2, 2021, read third time, passed. Yeas 47, nays 0.

HOUSE ACTION

March 1, 2021, read first time and referred to Committee on Local Government.  
March 11, 2021, reported — Do Pass.  
March 15, 2021, read second time, amended, ordered engrossed.

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ES 195—LS 6188/DI 138



## Digest Continued

a penalty of 5% of the amount of delinquent taxes if a payment to the county treasurer is: (1) mailed or deposited with a parcel carrier by the thirtieth day after the due date (the initial penalty period) and the postmark, certificate of delivery, or other evidence indicates the date of the mailing or deposit; or (2) mailed and affixed with a metered postage stamp indicating a date not later than the thirtieth day after the due date and the payment is received by the county treasurer not later than five business days after the thirtieth day after the due date. Provides that if a payment is mailed and received not later than 30 days after the due date without a legible post mark, the person is considered to have made the payment by the thirtieth day after the due date, if the person can show by reasonable evidence that the payment was timely mailed. Provides that if a payment is mailed or sent by parcel carrier but not received by the thirtieth day after the due date, the person is considered to have made the payment by the thirtieth day after the due date, if the person can show by reasonable evidence that the payment was timely mailed and makes a duplicate payment within 30 days after the person is notified that the payment was not received.

**ES 195—LS 6188/DI 138**



Reprinted  
March 16, 2021

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.

## ENGROSSED SENATE BILL No. 195

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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) **subject to subsection (g)**, the real property taxes due and  
9 payable are completely paid on or before the date thirty (30)  
10 days after the due date; 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.

ES 195—LS 6188/DI 138



- 1 (2) If:
- 2 (A) **subject to subsection (g)**, personal property taxes due and
- 3 payable are not completely paid on or before the date thirty
- 4 (30) days after the 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)~~; **(h) and (i)**, a payment to the
- 42 county treasurer is considered to have been paid by the due date if the



- 1 payment 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 five (5) business 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) As used in this subsection, "initial penalty period" means the  
 2 period after the due date and not later than thirty (30) days after  
 3 the due date. A person who makes a payment within the initial  
 4 penalty period is subject to a penalty equal to five percent (5%) of  
 5 the amount of the delinquent taxes as provided in subsection (a)(1)  
 6 or (a)(2). A payment to the county treasurer is considered to have  
 7 been paid within the initial penalty period and subject to the five  
 8 percent (5%) penalty if the payment is:

9 (1) received within the penalty period by the county treasurer  
 10 or a collecting agent appointed by the county treasurer;

11 (2) deposited in United States first class mail:

12 (A) properly addressed to the principal office of the county  
 13 treasurer;

14 (B) with sufficient postage; and

15 (C) postmarked by the United States Postal Service as  
 16 mailed on or before the thirtieth day after the due date;

17 (3) deposited with a nationally recognized express parcel  
 18 carrier and is:

19 (A) properly addressed to the principal office of the county  
 20 treasurer; and

21 (B) verified by the express parcel carrier as:

22 (i) paid in full for final delivery; and

23 (ii) received by the express parcel carrier on or before  
 24 the thirtieth day after the due date;

25 (4) deposited to be mailed through United States registered  
 26 mail, United States certified mail, or United States certificate  
 27 of mailing:

28 (A) properly addressed to the principal office of the county  
 29 treasurer;

30 (B) with sufficient postage; and

31 (C) with a date of registration, certification, or certificate,  
 32 as evidenced by any record authenticated by the United  
 33 States Postal Service, on or before the thirtieth day after  
 34 the due date; or

35 (5) deposited in United States first class mail:

36 (A) properly addressed to the principal office of the county  
 37 treasurer;

38 (B) with sufficient metered postage from a meter postage  
 39 provider approved by the United States Postal Service; and

40 (C) with a postage meter stamp affixed to the envelope that  
 41 must bear the actual date the postage meter stamp was  
 42 affixed to the envelope, which must be on or before the



- 1                    **thirtieth day after the due date;**  
 2                    **and the payment is received by the county treasurer not later**  
 3                    **than five (5) business days after the thirtieth day after the due**  
 4                    **date.**
- 5                    ~~(g)~~ **(h) As used in this subsection, "initial penalty period" has**  
 6                    **the meaning set forth in subsection (g).** If a payment is mailed  
 7                    through the United States mail and is physically received after the due  
 8                    date **or after the initial penalty period** without a legible correct  
 9                    postmark, the person who mailed the payment is considered to have  
 10                    made the payment:
- 11                    (1) on or before the due date if the person can show by reasonable  
 12                    evidence that the payment was deposited in the United States mail  
 13                    on or before the due date; **or**
- 14                    (2) **within the initial penalty period, if the person can show by**  
 15                    **reasonable evidence that the payment was deposited in the**  
 16                    **United States mail on or before the thirtieth day after the due**  
 17                    **date.**
- 18                    ~~(h)~~ **(i) As used in this subsection, "initial penalty period" has the**  
 19                    **meaning set forth in subsection (g). This section applies** if a payment  
 20                    is sent via the United States mail or a nationally recognized express  
 21                    parcel carrier but is not received by the designated recipient, the person  
 22                    who sent the payment is considered to have made the payment:
- 23                    (1) on or before the due date if the person:
- 24                        ~~(A)~~ **(A)** can show by reasonable evidence that the payment was  
 25                        deposited in the United States mail, or with the express parcel  
 26                        carrier, on or before the due date; and
- 27                        ~~(B)~~ **(B)** makes a duplicate payment within thirty (30) days after  
 28                        the date the person is notified that the payment was not  
 29                        received; **or**
- 30                    (2) **within the initial penalty period, if the person:**
- 31                        **(A) can show by reasonable evidence that the payment was**  
 32                        **deposited in the United States mail, or with the express**  
 33                        **parcel carrier, on or before the thirtieth day after the due**  
 34                        **date; and**
- 35                        **(B) makes a duplicate payment within thirty (30) days**  
 36                        **after the date the person is notified that the payment was**  
 37                        **not received.**



## COMMITTEE REPORT

Madam President: The Senate Committee on Local Government, to which was referred Senate Bill No. 195, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, line 8, after "(A)" insert "**subject to subsection (g),**".

Page 2, line 2, after "(A)" insert "**subject to subsection (g),**".

Page 2, line 41, strike "(g) and (h)," and insert "**(h) and (i),**".

Page 3, line 37, delete "three (3)" and insert "**five (5)**".

Page 3, after line 42, begin a new paragraph and insert:

**"(g) As used in this subsection, "initial penalty period" means the period after the due date and not later than thirty (30) days after the due date. A person who makes a payment within the initial penalty period is subject to a penalty equal to five percent (5%) of the amount of the delinquent taxes as provided in subsection (a)(1) or (a)(2). A payment to the county treasurer is considered to have been paid within the initial penalty period and subject to the five percent (5%) penalty if the payment is:**

**(1) received within the penalty period by the county treasurer or a collecting agent appointed by the county treasurer;**

**(2) deposited in United States first class mail:**

**(A) properly addressed to the principal office of the county treasurer;**

**(B) with sufficient postage; and**

**(C) postmarked by the United States Postal Service as mailed on or before the thirtieth day after the due date;**

**(3) deposited with a nationally recognized express parcel carrier and is:**

**(A) properly addressed to the principal office of the county treasurer; and**

**(B) verified by the express parcel carrier as:**

**(i) paid in full for final delivery; and**

**(ii) received by the express parcel carrier on or before the thirtieth day after the due date;**

**(4) deposited to be mailed through United States registered mail, United States certified mail, or United States certificate of mailing:**

**(A) properly addressed to the principal office of the county treasurer;**

**(B) with sufficient postage; and**

**(C) with a date of registration, certification, or certificate, as evidenced by any record authenticated by the United**





States Postal Service, on or before the thirtieth day after the due date; or

**(5) deposited in United States first class mail:**

**(A) properly addressed to the principal office of the county treasurer;**

**(B) with sufficient metered postage from a meter postage provider approved by the United States Postal Service; and**

**(C) with a postage meter stamp affixed to the envelope that must bear the actual date the postage meter stamp was affixed to the envelope, which must be on or before the thirtieth day after the due date;**

**and the payment is received by the county treasurer not later than five (5) days after the thirtieth day after the due date."**

Page 4, line 1, strike "(g)" and insert "**(h) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g)."**

Page 4, line 2, after "date" insert "**or after the initial penalty period"**.

Page 4, line 4, delete "payment" and insert "payment:

**(1)**".

Page 4, line 6, delete "date." and insert "date; or

**(2) within the initial penalty period, if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the thirtieth day after the due date."**

Page 4, line 7, strike "(h)" and insert "**(i) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). This section applies"**.

Page 4, line 7, delete "If" and insert "if".

Page 4, line 10, delete "payment" and insert "payment:

**(1)**".

Page 4, line 11, beginning with "(1)" begin a new line double block indented.

Page 4, line 11, strike "(1)" and insert "**(A)**".

Page 4, line 14, beginning with "(2)" begin a new line double block indented.

Page 4, line 14, strike "(2)" and insert "**(B)**".

Page 4, line 15, delete "received." and insert "received; or

**(2) within the initial penalty period, if the person:**

**(A) can show by reasonable evidence that the payment was deposited in the United States mail, or with the express parcel carrier, on or before the thirtieth day after the due**



**date; and  
(B) makes a duplicate payment within thirty (30) days  
after the date the person is notified that the payment was  
not received."**

and when so amended that said bill do pass.

(Reference is to SB 195 as introduced.)

BUCK, Chairperson

Committee Vote: Yeas 8, Nays 0.

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#### COMMITTEE REPORT

Mr. Speaker: Your Committee on Local Government, to which was referred Senate Bill 195, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 195 as printed January 29, 2021.)

ZENT

Committee Vote: Yeas 10, Nays 0

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#### HOUSE MOTION

Mr. Speaker: I move that Senate Bill 195 be amended to read as follows:

Page 3, line 37, after "(5)" insert "**business**".

Page 5, line 3, after "(5)" insert "**business**".

(Reference is to ESB 195 as printed March 11, 2021.)

BARRETT

