

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.

SENATE ENROLLED ACT No. 195

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-1.1-37-10, AS AMENDED BY P.L.209-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. (a) If property taxes due and payable are not completely paid on or before the due date, a penalty shall be added to the unpaid portion in the year of the initial delinquency. The penalty is equal to an amount determined as follows:

(1) If:

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

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a previous tax payment for the same parcel; or

(ii) a penalty that is owed from a previous tax payment for the same parcel;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(2) If:

(A) **subject to subsection (g)**, personal property taxes due and payable are not completely paid on or before the date thirty (30) days after the due date; and

(B) the taxpayer is not liable for:

(i) delinquent property taxes first due and payable in a

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previous tax payment for a personal property tax return for property in the same taxing district; or

(ii) a penalty that is owed from a previous tax payment;

the amount of the penalty is equal to five percent (5%) of the amount of delinquent taxes.

(3) If subdivision (1) or (2) does not apply, the amount of the penalty is equal to ten percent (10%) of the amount due and payable as of the tax date.

A payment received under this subsection shall be applied first to the delinquent tax amount and then to any associated penalties.

(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates of the first and second installments in each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:

(1) six (6) months; or

(2) a multiple of six (6) months.

(c) The penalties under subsection (b) are imposed only on the principal amount of the delinquent taxes.

(d) If the department of local government finance determines that an emergency has occurred which precludes the mailing of the tax statement in any county at the time set forth in IC 6-1.1-22-8.1, the department shall establish by order a new date on which the installment of taxes in that county is due and no installment is delinquent if paid by the date so established.

(e) If any due date falls on a Saturday, a Sunday, a national legal holiday recognized by the federal government, or a statewide holiday, the act that must be performed by that date is timely if performed by the next succeeding day that is not a Saturday, a Sunday, or one (1) of those holidays.

(f) Subject to subsections ~~(g) and (h)~~; **(h) and (i)**, a payment to the county treasurer is considered to have been paid by the due date if the payment is:

(1) received on or before the due date 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 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 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 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 due date;**
- and the payment is received by the county treasurer not later than five (5) business days after the due date; or**
- ~~(5)~~ **(6) made by an electronic funds transfer and the taxpayer's bank account is charged on or before the due date.**

For purposes of this subsection, "postmarked" does not mean the date printed by a postage meter that affixes postage to the envelope or package containing a payment.

(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) business days after the thirtieth day after the due date.

~~(g)~~ (h) As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). If a payment is mailed



through the United States mail and is physically received after the due date **or after the initial penalty period** without a legible correct postmark, the person who mailed the payment is considered to have made the payment:

(1) on or before the due date if the person can show by reasonable evidence that the payment was deposited in the United States mail on or before the due 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.**

~~(h)~~ (i) **As used in this subsection, "initial penalty period" has the meaning set forth in subsection (g). This section applies** if a payment is sent via the United States mail or a nationally recognized express parcel carrier but is not received by the designated recipient, the person who sent the payment is considered to have made the payment:

(1) on or before the due date if the person:

~~(1)~~ (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 due date; and

~~(2)~~ (B) makes a duplicate payment within thirty (30) days after the date the person is notified that the payment was not 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.**



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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