

SENATE BILL No. 304

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10-27.

Synopsis: Exemption for certain cemetery property. Makes various changes to a provision granting a property tax exemption to cemetery owners.

Effective: January 1, 2023 (retroactive).

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January 12, 2023, read first time and referred to Committee on Tax and Fiscal Policy.



First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

SENATE BILL No. 304

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 6-1.1-10-27 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]:
3 Sec. 27. (a) Subject to the limitations contained in subsections (b) and
4 (c), the following tangible property is exempt from property taxation if
5 it is owned by a cemetery corporation, firm, **or not-for-profit**
6 **corporation, or** association which is organized under the laws of this
7 state, **a church, or a religious society:**
8 (1) The real property, including mausoleums and other structures
9 in which human remains are buried or interred but not including
10 crematories, funeral homes, offices, or maintenance structures.
11 However, **crematories, funeral homes,** offices, and maintenance
12 structures are exempt if they are owned by, or held in trust for the
13 use of, a church or religious society, or if they are owned by a
14 not-for-profit corporation or association.
15 (2) The personal property which is used exclusively in the
16 establishment, operation, administration, preservation, repair, or
17 maintenance of the cemetery, **funeral home, or crematory.**



- 1 (b) The exemption under subsection (a) does not apply to real
- 2 property unless:
- 3 (1) it has been dedicated or platted for cemetery, **crematory, or**
- 4 **funeral home** use, **or a variance has been granted for one (1)**
- 5 **or more of those uses;**
- 6 (2) a plat of it **or variance from the plat** has been recorded in the
- 7 county in which the property is located; and
- 8 (3) it is exclusively used for cemetery, ~~or~~ **burial, crematory, or**
- 9 **funeral** purposes.
- 10 (c) The exemption under subsection (a) does not apply to personal
- 11 property unless it is used exclusively for cemetery, **funeral home, or**
- 12 **crematory** purposes and:
- 13 (1) it is owned by, or held in trust for the use of, a church or
- 14 religious society; or
- 15 (2) it is owned by a not-for-profit corporation or association.
- 16 SECTION 2. [EFFECTIVE JANUARY 1, 2023 (RETROACTIVE)]
- 17 **(a) IC 6-1.1-10-27, as amended by this act, applies to assessment**
- 18 **dates occurring after December 31, 2022.**
- 19 **(b) This SECTION expires January 1, 2027.**
- 20 SECTION 3. **An emergency is declared for this act.**

