

SENATE BILL No. 480

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1; IC 21-14.

Synopsis: Cold war veterans. Allows veterans who served during the Cold War to receive a deduction from the assessed value of the taxable tangible property or real property that the veteran owns. Allows children of veterans who served during the Cold War to receive a tuition and fee exemption at a state educational institution.

Effective: July 1, 2017; January 1, 2018.

Koch

January 12, 2017, read first time and referred to Committee on Tax and Fiscal Policy.



First Regular Session 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

SENATE BILL No. 480

A BILL FOR AN ACT to amend the Indiana Code concerning military and veterans.

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

1 SECTION 1. IC 6-1.1-1-3.9 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2017]: **Sec. 3.9. "Cold War" refers to the state of political**
4 **hostility that existed between the Soviet bloc countries and the**
5 **United States led western powers from 1945 to 1990.**
6 SECTION 2. IC 6-1.1-12-13, AS AMENDED BY P.L.293-2013(ts),
7 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 JANUARY 1, 2018]: Sec. 13. (a) Except as provided in section 40.5 of
9 this chapter, an individual may have twenty-four thousand nine
10 hundred sixty dollars (\$24,960) deducted from the assessed value of
11 the taxable tangible property that the individual owns, or real property,
12 a mobile home not assessed as real property, or a manufactured home
13 not assessed as real property that the individual is buying under a
14 contract that provides that the individual is to pay property taxes on the
15 real property, mobile home, or manufactured home, if the contract or
16 a memorandum of the contract is recorded in the county recorder's
17 office and if:



(1) the individual served in the military or naval forces of the United States during any of its wars **(including the Cold War);**

(2) the individual received an honorable discharge;

(3) the individual has a disability with a service connected disability of ten percent (10%) or more;

(4) the individual's disability is evidenced by:

(A) a pension certificate, an award of compensation, or a disability compensation check issued by the United States Department of Veterans Affairs; or

(B) a certificate of eligibility issued to the individual by the Indiana department of veterans' affairs after the Indiana department of veterans' affairs has determined that the individual's disability qualifies the individual to receive a deduction under this section; and

(5) the individual:

(A) owns the real property, mobile home, or manufactured home; or

(B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 15 of this chapter is filed.

(b) The surviving spouse of an individual may receive the deduction provided by this section if the individual satisfied the requirements of subsection (a)(1) through (a)(4) at the time of death and the surviving spouse satisfies the requirement of subsection (a)(5) at the time the deduction statement is filed. The surviving spouse is entitled to the deduction regardless of whether the property for which the deduction is claimed was owned by the deceased veteran or the surviving spouse before the deceased veteran's death.

(c) One who receives the deduction provided by this section may not receive the deduction provided by section 16 of this chapter. However, the individual may receive any other property tax deduction which the individual is entitled to by law.

(d) An individual who has sold real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property to another person under a contract that provides that the contract buyer is to pay the property taxes on the real property, mobile home, or manufactured home may not claim the deduction provided under this section against that real property, mobile home, or manufactured home.

SECTION 3. IC 21-14-1-2.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY



1, 2017]: **Sec. 2.8. "Cold War" refers to the state of political hostility that existed between the Soviet bloc countries and the United States led western powers from 1945 to 1990.**

SECTION 4. IC 21-14-4-1, AS AMENDED BY P.L.6-2012, SECTION 148, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017]: Sec. 1. This chapter applies to the following persons:

(1) A person who:

- (A) is a pupil at the Soldiers' and Sailors' Children's Home;
- (B) was admitted to the Soldiers' and Sailors' Children's Home because the person was related to a member of the armed forces of the United States;
- (C) is eligible to pay the resident tuition rate at the state educational institution the person will attend as determined by the institution; and
- (D) possesses the requisite academic qualifications.

(2) A person:

(A) whose mother or father:

- (i) served in the armed forces of the United States;
- (ii) received the Purple Heart decoration or was wounded as a result of enemy action;
- (iii) received a discharge or separation from the armed forces other than a dishonorable discharge; and
- (iv) either designated Indiana as home of record at the time of enlistment in the armed forces of the United States or resided in Indiana at least five (5) years before the person first applies for benefits under this chapter;

(B) who is eligible to pay the resident tuition rate at the state educational institution the person will attend as determined by the institution;

(C) who possesses the requisite academic qualifications;

(D) who, if the person was adopted by the person's mother or father, was adopted before the person was eighteen (18) years of age; and

(E) who is not more than thirty-two (32) years of age when the person first applies and becomes eligible for benefits under this chapter.

(3) A person:

(A) whose mother or father:

- (i) served in the armed forces of the United States; during a war (**including the Cold War**) or performed duty equally hazardous that was recognized by the award of a service or



1 campaign medal of the United States;

2 (ii) suffered a service connected death or disability as
3 determined by the United States Department of Veterans
4 Affairs;

5 (iii) received any discharge or separation from the armed
6 forces other than a dishonorable discharge; and

7 (iv) either listed Indiana as home of record at the time of
8 enlistment in the armed forces of the United States or
9 resided in Indiana at least five (5) years before the person
10 first applies for benefits under this chapter;

11 (B) who is eligible to pay the resident tuition rate at the state
12 educational institution the person will attend, as determined by
13 the institution;

14 (C) who possesses the requisite academic qualifications;

15 (D) who, if the person was adopted by the person's mother or
16 father, was adopted before the person was eighteen (18) years
17 of age; and

18 (E) who is not more than thirty-two (32) years of age when the
19 person first applies and becomes eligible for benefits under
20 this chapter.

21 SECTION 5. [EFFECTIVE JULY 1, 2017] (a) **IC 6-1.1-12-13, as**
22 **amended by this act, applies to assessment dates after December**
23 **31, 2017.**

24 (b) **This SECTION expires December 31, 2020.**

