



SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1001 be amended to read as follows:

- 1 Page 91, between lines 42 and 43, begin a new paragraph and insert:
- 2 "SECTION 66. IC 6-1.1-53 IS ADDED TO THE INDIANA CODE
- 3 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 4 JANUARY 1, 2026]:
- 5 **Chapter 53. Homestead Property Tax Liability Credit for**
- 6 **Seniors**
- 7 **Sec. 1. This chapter applies to taxes first due and payable after**
- 8 **December 31, 2025.**
- 9 **Sec. 2. As used in this chapter, "eligible individual" means an**
- 10 **individual who is eligible for the homestead deduction under**
- 11 **IC 6-1.1-12-37 on the assessment date for which the individual's**
- 12 **property tax liability is imposed.**
- 13 **Sec. 3. As used in this chapter, "homestead" has the meaning set**
- 14 **forth in IC 6-1.1-12-37.**
- 15 **Sec. 4. As used in this chapter, "property tax liability" means**
- 16 **liability for the tax imposed on homestead property determined**
- 17 **after application of all credits and deductions under this article.**
- 18 **The term does not include any interest or penalty imposed under**
- 19 **this article.**
- 20 **Sec. 5. As used in this chapter, "senior qualified individual"**
- 21 **means an individual who meets all of the following:**
- 22 (1) is at least sixty-five (65) years of age on or before
- 23 December 31 of the calendar year preceding the year in which
- 24 the individual's property tax liability is first due and payable;
- 25 (2) is eligible for the homestead deduction under
- 26 IC 6-1.1-12-37 on the assessment date for which the
- 27 individual's property tax liability is imposed; and
- 28 (3) has:

(A) in the case of an individual who filed a single return, adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding one hundred thousand dollars (\$100,000); or

(B) in the case of an individual who filed a joint income tax return with the individual's spouse, combined adjusted gross income (as defined in Section 62 of the Internal Revenue Code) not exceeding two hundred thousand dollars (\$200,000);

for the calendar year preceding by two (2) years the calendar year in which the individual's property tax liability is first due and payable.

Sec. 6. A credit shall be applied against a senior qualified individual's homestead property tax liability. The amount of the credit under this section is equal to the lesser of:

(1) the property tax liability first due and payable on the homestead property for the calendar year; or

(2) the property tax liability first due and payable on the homestead property for the 2025 calendar year.

Sec. 7. If a physical change to taxable property results in an increased assessment of the taxable property for an assessment date for which property tax liability is imposed, the property tax liability of a person for property taxes first due and payable for that assessment date with respect to the taxable property is the sum of the:

(1) amount of the person's property tax liability attributable to the taxable property otherwise determined under section 6 of this chapter, whichever is applicable, for the calendar year; plus

(2) amount of the person's property tax liability that is directly attributable to the physical change in the taxable property.

Sec. 8. If:

(1) the entire ownership interest; or

(2) any part of the ownership interest;

in the taxable property changes, the limitations in this chapter do not apply to the determination of property tax liability for property taxes first due and payable in the first calendar year following the change in ownership. Instead, the amount of property tax liability that is attributable to the taxable property for property taxes first due and payable in that particular calendar year is the amount of property tax liability as would otherwise be determined under this article.

1 **Sec. 9. The auditor of the county shall apply the provisions of**
2 **this chapter to a determination of property tax liability for all**
3 **eligible homesteads as set forth under this chapter."**

4 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1001 as printed April 11, 2025.)

Senator QADDOURA