



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 **Veterans**
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, "homestead" has the meaning set**
10 **forth in IC 6-1.1-12-37.**
11 **Sec. 3. As used in this chapter, "property tax liability" means**
12 **liability for the tax imposed on homestead property determined**
13 **after application of all credits and deductions under this article.**
14 **The term does not include any interest or penalty imposed under**
15 **this article.**
16 **Sec. 4. As used in this chapter, "disabled veteran" means a**
17 **veteran who:**
18 **(1) has a total service connected disability that is debilitating**
19 **and permanent and is evidenced by:**
20 **(A) a pension certificate, an award of compensation, or a**
21 **disability compensation check issued by the United States**
22 **Department of Veterans Affairs; or**
23 **(B) a certificate of eligibility issued to the individual by the**
24 **Indiana department of veterans' affairs after the Indiana**
25 **department of veterans' affairs has determined that the**
26 **individual's disability qualifies the individual to receive an**
27 **exemption under this section; and**
28 **(2) is eligible for the homestead deduction under**

1 **IC 6-1.1-12-37** on the assessment date for which the
2 individual's property tax liability is imposed.

3 **Sec. 5.** As used in this chapter, "veteran" means an individual
4 who:

5 (1) served in the military or naval forces of the United States
6 during any of its wars; and

7 (2) received an honorable discharge.

8 **Sec. 6. (a)** This subsection applies to a disabled veteran who has
9 a total service connected disability that is one hundred percent
10 (100%) debilitating and permanent. A credit shall be applied
11 against the disabled veteran's homestead property tax liability. The
12 amount of the credit is equal to the total property tax liability first
13 due and payable on the homestead property for the calendar year.

14 **(b)** This subsection applies to a disabled veteran who has total
15 service connected disability that is ninety percent (90%)
16 debilitating and permanent. A credit shall be applied against the
17 disabled veteran's homestead property tax liability. The amount of
18 the credit is equal to:

19 (1) the total property tax liability first due and payable on the
20 homestead property for the calendar year; multiplied by

21 (2) ninety percent (90%).

22 **(c)** This subsection applies to a disabled veteran who has total
23 service connected disability that is eighty percent (80%)
24 debilitating and permanent. A credit shall be applied against the
25 disabled veteran's homestead property tax liability. The amount of
26 the credit is equal to:

27 (1) the total property tax liability first due and payable on the
28 homestead property for the calendar year; multiplied by

29 (2) eighty percent (80%).

30 **(d)** This subsection applies to a disabled veteran who has total
31 service connected disability that is seventy percent (70%)
32 debilitating and permanent. A credit shall be applied against the
33 disabled veteran's homestead property tax liability. The amount of
34 the credit is equal to:

35 (1) the total property tax liability first due and payable on the
36 homestead property for the calendar year; multiplied by

37 (2) seventy percent (70%).

38 **(e)** This subsection applies to a disabled veteran who has total
39 service connected disability that is sixty percent (60%) debilitating
40 and permanent. A credit shall be applied against the disabled
41 veteran's homestead property tax liability. The amount of the
42 credit is equal to:

43 (1) the total property tax liability first due and payable on the
44 homestead property for the calendar year; multiplied by

45 (2) sixty percent (60%).

46 **(f)** This subsection applies to a disabled veteran who has total
47 service connected disability that is fifty percent (50%) debilitating

1 and permanent. A credit shall be applied against the disabled
2 veteran's homestead property tax liability. The amount of the
3 credit is equal to:

- 4 (1) the total property tax liability first due and payable on the
5 homestead property for the calendar year; multiplied by
6 (2) fifty percent (50%).

7 (g) This subsection applies to a disabled veteran who has total
8 service connected disability that is forty percent (40%) debilitating
9 and permanent. A credit shall be applied against the disabled
10 veteran's homestead property tax liability. The amount of the
11 credit is equal to:

- 12 (1) the total property tax liability first due and payable on the
13 homestead property for the calendar year; multiplied by
14 (2) forty percent (40%).

15 (h) This subsection applies to a disabled veteran who has total
16 service connected disability that is thirty percent (30%)
17 debilitating and permanent. A credit shall be applied against the
18 disabled veteran's homestead property tax liability. The amount of
19 the credit is equal to:

- 20 (1) the total property tax liability first due and payable on the
21 homestead property for the calendar year; multiplied by
22 (2) thirty percent (30%).

23 (i) This subsection applies to a disabled veteran who has total
24 service connected disability that is twenty percent (20%)
25 debilitating and permanent. A credit shall be applied against the
26 disabled veteran's homestead property tax liability. The amount of
27 the credit is equal to:

- 28 (1) the total property tax liability first due and payable on the
29 homestead property for the calendar year; multiplied by
30 (2) twenty percent (20%).

31 (j) This subsection applies to a disabled veteran who has total
32 service connected disability that is ten percent (10%) debilitating
33 and permanent. A credit shall be applied against the disabled
34 veteran's homestead property tax liability. The amount of the
35 credit is equal to:

- 36 (1) the total property tax liability first due and payable on the
37 homestead property for the calendar year; multiplied by
38 (2) ten percent (10%).

39 **Sec. 7. This section applies to veterans who are at least sixty-five**
40 **(65) years of age on or before December 31 of the calendar year**
41 **preceding the year in which the veteran's property tax liability is**
42 **first due and payable and who is eligible for the homestead**
43 **deduction under IC 6-1.1-12-37 on the assessment date for which**
44 **the veteran's property tax liability is imposed. The veteran is**
45 **entitled to a credit under this chapter. The amount of the credit**
46 **under this section is equal to the lesser of:**

- 47 (1) the property tax liability first due and payable on the

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

4 **Sec. 8. If a physical change to taxable property results in an**
5 **increased assessment of the taxable property for an assessment**
6 **date for which property tax liability is imposed, the property tax**
7 **liability of a person for property taxes first due and payable for**
8 **that assessment date with respect to the taxable property is the sum**
9 **of the:**

10 (1) amount of the person's property tax liability attributable
11 to the taxable property otherwise determined under section 7
12 of this chapter for the calendar year; plus
13 (2) amount of the person's property tax liability that is
14 directly attributable to the physical change in the taxable
15 property.

16 **Sec. 9. If:**

17 (1) the entire ownership interest; or
18 (2) any part of the ownership interest;

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

27 **Sec. 10. The auditor of the county shall apply the provisions of**
28 **this chapter to a determination of property tax liability for all**
29 **eligible homesteads as set forth under this chapter."**

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

Senator QADDOURA