

HB1199 *Inheritance tax.* ([Turner](#), [Hershman](#), [Banks](#))

Digest

Provides for a phase-out of the inheritance tax.

<u>Date</u>	<u>Action</u>
01/30/2012	H: Sponsor Added Brandt Hershman
01/30/2012	H: Sponsor Added Jim Banks
02/01/2012	S: 1st Reading Assigned Tax and Fiscal Policy

SB0142 *Property tax issues.* ([Kenley](#), [Espich](#))

Digest

Provides that if a taxpayer wishes to have the income capitalization method or the gross rent multiplier method used in the initial assessment of the taxpayer's property, the taxpayer must submit the necessary information to the assessor not later than the March 1 assessment date. Specifies that the taxpayer is not prejudiced or restricted in filing an appeal, if the data is not submitted by March 1. Provides that a taxpayer filing a notice requesting a county property tax assessment board of appeals (county board) to review an assessment or deduction must pay to the county treasurer a filing fee of \$50. Specifies that only one filing fee must be paid for a review if the appeal involves contiguous parcels. Specifies that a taxpayer is not required to pay the filing fee if the review concerns the taxpayer's homestead and the taxpayer will represent himself or herself before the county board. Provides that the filing fee shall be refunded to the taxpayer if: (1) the taxpayer and the assessing official resolve the issues in the review; (2) the county board gives notice of its determination; or (3) the maximum time elapses for the county board to hold a hearing or to give notice of its determination and the taxpayer initiates a proceeding for review before the Indiana board of tax review (Indiana board). Specifies that a power of attorney expires 45 days after receiving a final determination, refund, or credit in a proceeding or review, including any subsequent appeal from the final determination in the proceeding or review, or three years, whichever is earlier. Specifies that in the case of an assessment that is decreased by the Indiana board of tax review or the Indiana tax court, the taxpayer is not entitled to interest on the excess taxes paid by the taxpayer unless the taxpayer affirms, under penalty of perjury, that substantive evidence had been presented to the assessor or introduced by the taxpayer at a hearing before the county property tax assessment board of appeals. Provides that an appraisal may not be required by the county board or the assessor in a proceeding before the county board or in the preliminary informal meeting process involving the taxpayer and the assessor.

<u>Date</u>	<u>Action</u>
01/30/2012	S: Referred Referred to the House
01/30/2012	S: Sponsor Added Jeffrey K. Espich
01/30/2012	S: Co Sponsor Added William A. Crawford

SB0230 *Worker's compensation.* ([Smith](#), [Lehman](#))

Digest

Authorizes the worker's compensation board (board) to certify one or more data bases to be used to determine pecuniary liability of an employer or an employer's insurance carrier for a specific service or product covered under worker's compensation or occupational diseases compensation. Establishes a proof of coverage filing fee of two dollars, and specifies that the

fee be deposited in the worker's compensation supplemental administrative fund to pay the board's expenses related to health provider claim dispute resolution. Allows an insurance carrier filing proof of coverage on behalf of an employer to update the board's records and pay the filing fee on the last business day of each quarter or at another time the board specifies by rule.

Date	Action
01/31/2012	S: Referred Referred to the House
01/31/2012	S: Sponsor Added Matthew Lehman
01/31/2012	S: Co Sponsor Added Jerry Torr