



January 31, 2024

SENATE BILL No. 246

DIGEST OF SB 246 (Updated January 30, 2024 9:43 am - DI 140)

Citations Affected: IC 6-1.1.

Synopsis: Assessment of wetlands classified as wildlands. Provides that a parcel of land that: (1) is at least 1/2 of an acre in size; and (2) contains wetlands, as delineated by a person certified in wetland delineation; may be classified as wildlands for purposes of property tax assessment.

Effective: July 1, 2024.

Glick, Doriot, Qaddoura, Pol Jr.

January 10, 2024, read first time and referred to Committee on Natural Resources.
January 22, 2024, reported favorably — Do Pass; reassigned to Committee on Tax and Fiscal Policy.
January 30, 2024, reported favorably — Do Pass.

SB 246—LS 6373/DI 129



January 31, 2024

Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

SENATE BILL No. 246

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 6-1.1-6-3.5, AS AMENDED BY P.L.66-2006,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2024]: Sec. 3.5. (a) Areas eligible within a parcel of land may
4 contain any of the following:
5 (1) Nonforest areas containing a good stand of vegetation capable
6 of supporting wildlife that is conducive to wildlife management.
7 A good stand of vegetation must include a diverse stand of
8 vegetation other than monotypic stands or nonnative invasive
9 species, including tall fescue (*Festuca arundinacea*) and other
10 species designated by the state forester. However, the state
11 forester may allow tall fescue to be used for erosion control.
12 (2) A body of water that:
13 (A) is less than two (2) acres in size; or
14 (B) has an average depth less than four (4) feet.
15 A parcel may contain more than one (1) isolated body of water.
16 (b) A parcel may not be converted from native forest land or a forest
17 plantation to a non-forest area without a special permit issued under

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1 section 17 of this chapter.

2 (c) Except for crops cultivated solely for wildlife food or cover, a
3 person may not cultivate nontimber agricultural crops on land
4 classified as wildlands.

5 **(d) A person may not:**

6 **(1) fill or drain; or**

7 **(2) remove native vegetation or trees from;**

8 **a wetland classified as wildlands.**

9 SECTION 2. IC 6-1.1-6-5, AS AMENDED BY P.L.66-2006,
10 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 JULY 1, 2024]: Sec. 5. **Except as provided in section 5.3 of this**
12 **chapter**, a parcel of land may not be classified as native forest land, a
13 forest plantation, or wildlands unless it contains at least ten (10)
14 contiguous acres. The parcel may be of any shape but must be at least
15 fifty (50) feet in width.

16 SECTION 3. IC 6-1.1-6-5.3 IS ADDED TO THE INDIANA CODE
17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
18 1, 2024]: **Sec. 5.3. A parcel of land may be classified as wildlands if**
19 **the parcel:**

20 **(1) is at least one-half (1/2) of an acre in size;**

21 **(2) contains wetlands, as delineated by a person certified in**
22 **wetland delineation; and**

23 **(3) otherwise meets the requirements for classification as**
24 **wildlands under this chapter.**

25 SECTION 4. IC 6-1.1-6-18, AS AMENDED BY P.L.66-2006,
26 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
27 JULY 1, 2024]: Sec. 18. **(a) Except as provided in subsection (b)**, the
28 owner of a parcel of land which is classified as native forest land, a
29 forest plantation, or wildlands shall post four (4) signs on the parcel.
30 The owner shall place the signs on the boundaries of, and on different
31 sides of, the parcel at the points which are the most conspicuous to the
32 public or at the property corners. The department of natural resources
33 shall furnish the signs and shall designate the size and the wording of
34 the signs.

35 **(b) The owner of a parcel of land which:**

36 **(1) contains wetlands and is classified as wildlands under this**
37 **chapter; and**

38 **(2) is less than one (1) acre in size;**

39 **shall post two (2) signs on the parcel. The owner shall place the**
40 **signs on different sides of the parcel at the points which are the**
41 **most conspicuous to the public or at the property corners. The**
42 **department of natural resources shall furnish the signs and shall**



- 1 designate the size and the wording of the signs.



COMMITTEE REPORT

Madam President: The Senate Committee on Natural Resources, to which was referred Senate Bill No. 246, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS and be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 246 as introduced.)

GLICK, Chairperson

Committee Vote: Yeas 8, Nays 0

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 246, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 246 as printed January 23, 2024.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 1

