

# SENATE BILL No. 469

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-8.

**Synopsis:** Assessment of land used for solar power generation. Amends provisions that require the department of local government finance to annually determine a solar land base rate to divide the current south region into two regions (southeast and southwest regions) for which a separate solar land base rate must be determined by the department. Specifies the counties in each new region.

**Effective:** July 1, 2025.

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January 13, 2025, read first time and referred to Committee on Tax and Fiscal Policy.

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First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

# SENATE BILL No. 469



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 6-1.1-8-2, AS AMENDED BY P.L.191-2021,
- 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2025]: Sec. 2. As used in this chapter:
- 4 (1) The term "bridge company" means a company which owns or
- 5 operates a toll bridge or an approach or facility operated in connection
- 6 with such a bridge.
- 7 (2) The term "bus company" means a company (other than a street
- 8 railway company) which is principally engaged in the business of
- 9 transporting persons for hire by bus in or through two (2) or more
- 10 townships of this state.
- 11 (3) The term "definite situs" means a permanent location in one (1)
- 12 taxing district or a customary location for use in one (1) taxing district.
- 13 (4) The term "express company" means a company which is
- 14 engaged in the business of transporting property by land, air, or water,
- 15 and which does not itself operate the vehicles (except for terminal
- 16 pickup and delivery vehicles) of transportation.
- 17 (5) The term "light, heat, or power company" means a company



1 which is engaged in the business of furnishing light, heat, or power by  
2 electricity, gas, or steam. The term includes a utility grade solar energy  
3 installation facility.

4 (6) The term "pipe line company" means a company which is  
5 engaged in the business of transporting or transmitting any gas or fluid  
6 (except water) through pipes.

7 (7) The term "property" includes both tangible and intangible  
8 property.

9 (8) The term "public utility company" means a company which is  
10 subject to taxation under this chapter regardless of whether the  
11 company is operated by an individual, a partnership, an association, a  
12 corporation, a limited liability company, a fiduciary, or any other entity.

13 (9) The term "railroad company" means a company which owns or  
14 operates:

15 (i) a steam or electric railroad;

16 (ii) a suburban or interurban railroad;

17 (iii) a switching or terminal railroad;

18 (iv) a railroad station, track, or bridge; or

19 (v) a facility which is part of a railroad system.

20 (10) The term "railcar company" means a company (other than a  
21 railroad company) which owns or operates cars for the transportation  
22 of property on railroads.

23 (11) The term "sleeping car company" means a company (other than  
24 a railroad company) which owns or operates cars for the transportation  
25 of passengers on railroads.

26 (12) The term "solar land base rate" means the solar land base rates  
27 determined under section 24.5 of this chapter.

28 (13) The term "street railway company" means a company which  
29 operates a passenger transportation business principally within one (1)  
30 or more municipalities regardless of whether the transportation  
31 vehicles operate on tracks, by means of electric power transmitted  
32 through wires, or by means of automotive equipment.

33 (14) The term "system" means all property owned or used by a  
34 public utility company or companies and operated as one (1) unit in  
35 furnishing a public utility service.

36 (15) The term "telephone, telegraph, or cable company" means a  
37 company which is principally engaged in the business of  
38 communicating by electrical transmission.

39 (16) The term "tunnel company" means a company which owns or  
40 operates a toll tunnel.

41 (17) The term "unit value" means the total value of all the property  
42 owned or used by a public utility company.



1 (18) The term "utility grade solar energy installation facility" means  
 2 a renewable utility grade solar electricity facility that is used for the  
 3 purpose of generating solar electricity for resale to consumers.

4 (19) The term "water distribution company" means a company  
 5 which is engaged in the business of selling or distributing water by  
 6 pipe, main, canal, or ditch.

7 (20) The term "north region" means the region of the state  
 8 consisting of Adams County, Allen County, Benton County, Blackford  
 9 County, Carroll County, Cass County, DeKalb County, Elkhart County,  
 10 Fulton County, Grant County, Howard County, Huntington County,  
 11 Jasper County, Jay County, Kosciusko County, LaGrange County, Lake  
 12 County, LaPorte County, Marshall County, Miami County, Newton  
 13 County, Noble County, Porter County, Pulaski County, St. Joseph  
 14 County, Starke County, Steuben County, Wabash County, Wells  
 15 County, White County, and Whitley County.

16 (21) The term "central region" means the region of the state  
 17 consisting of Boone County, Clay County, Clinton County, Delaware  
 18 County, Fayette County, Fountain County, Franklin County, Hamilton  
 19 County, Hancock County, Hendricks County, Henry County, Johnson  
 20 County, Madison County, Marion County, Montgomery County,  
 21 Morgan County, Owen County, Parke County, Putnam County,  
 22 Randolph County, Rush County, Shelby County, Tippecanoe County,  
 23 Tipton County, Union County, Vermillion County, Vigo County,  
 24 Warren County, and Wayne County.

25 (22) The term "~~south region~~ **southeast region**" means the region  
 26 of the state consisting of Bartholomew County, Brown County, Clark  
 27 County, Crawford County, ~~Daviess County~~, Dearborn County, Decatur  
 28 County, ~~Dubois County~~, Floyd County, ~~Gibson County~~, ~~Greene County~~,  
 29 Harrison County, Jackson County, Jefferson County, Jennings County,  
 30 ~~Knox County~~, Lawrence County, ~~Martin County~~, Monroe County, Ohio  
 31 County, Orange County, ~~Perry County~~, ~~Pike County~~, ~~Posey County~~,  
 32 Ripley County, Scott County, ~~Spencer County~~, ~~Sullivan County~~,  
 33 Switzerland County, ~~Vanderburgh County~~, ~~Warrick County~~, and  
 34 Washington County.

35 (23) **The term "southwest region" means the region of the state**  
 36 **consisting of Daviess County, Dubois County, Gibson County,**  
 37 **Greene County, Knox County, Martin County, Perry County, Pike**  
 38 **County, Posey County, Spencer County, Sullivan County,**  
 39 **Vanderburgh County, and Warrick County.**

40 SECTION 2. IC 6-1.1-8-24.5, AS ADDED BY P.L.191-2021,  
 41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2025]: Sec. 24.5. The department of local government finance



1 shall annually determine and release a solar land base rate for the north  
2 region, the central region, ~~and the south~~ **southeast** region, **and the**  
3 **southwest region** of the state as follows:

4 (1) For each region, the department shall determine the median  
5 true tax value per acre of all land in the region classified under the  
6 utility property class codes of the department of local government  
7 finance for the immediately preceding assessment date.

8 (2) The department shall release the department's annual  
9 determination of the solar land base rates on or before December  
10 1 of each year.

11 SECTION 3. [EFFECTIVE JULY 1, 2025] **(a) IC 6-1.1-8-2 and**  
12 **IC 6-1.1-8-24.5, both as amended by this act, apply to assessment**  
13 **dates after December 31, 2025.**

14 **(b) This SECTION expires December 31, 2028.**

