

1 which exemption is sought. The taxpayer's property is ineligible for the business
2 equipment tax exemption if the taxpayer fails to provide sufficient information.

3 This bill delays by one year the effective date of the reporting requirements to apply
4 to property tax years beginning on or after April 1, 2014. This bill applies the change in
5 the application date retroactively to June 26, 2013, the effective date of Public Law 2013,
6 chapter 368.