

Adopted	Rejected
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COMMITTEE REPORT

YES:	19
NO:	3

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1003, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 4-30-17-3.5 IS AMENDED TO READ AS
- 4 FOLLOWS [EFFECTIVE JULY 1, 2001]: Sec. 3.5. (a) Two (2)
- 5 segregated accounts shall be established within the build Indiana fund
- 6 as follows:
- 7 (1) The state and local capital projects account.
- 8 (2) The lottery and gaming surplus account.
- 9 (b) Upon receiving surplus lottery revenue distributions from the
- 10 state lottery commission and surplus gaming revenue distributions from
- 11 the state gaming commission, the treasurer of state shall credit the
- 12 surplus lottery revenue and surplus gaming revenue to the lottery and
- 13 gaming surplus account. All money remaining in the lottery and
- 14 gaming surplus account after the ~~transfer~~ **transfers** required by
- 15 subsection (c) **and (d)** shall be transferred to the state and local capital
- 16 projects account.

1 (c) Before the twenty-fifth day of the month, the auditor of state
 2 shall transfer from the lottery and gaming surplus account to the state
 3 general fund motor vehicle excise tax replacement account an amount
 4 equal to the following:

5 (1) In calendar year 1996, eleven million six hundred twenty-five
 6 thousand dollars (\$11,625,000) per month.

7 (2) In calendar year 1997, twelve million nine hundred
 8 twenty-five thousand twenty dollars (\$12,925,020) per month.

9 (3) In calendar year 1998, fifteen million ten thousand dollars
 10 (\$15,010,000) per month.

11 (4) In calendar year 1999, seventeen million one hundred
 12 ninety-two thousand dollars (\$17,192,000) per month.

13 (5) In calendar year 2000, nineteen million four hundred
 14 thirty-five thousand two hundred ten dollars (\$19,435,210) per
 15 month.

16 (6) In calendar year 2001 and each year thereafter, nineteen
 17 million six hundred eighty-four thousand three hundred seventy
 18 dollars (\$19,684,370) per month.

19 (d) **In 2001 and in 2002, the auditor of state shall transfer before**
 20 **the last day of December from the lottery and gaming surplus**
 21 **account to the family and children's property tax relief fund**
 22 **established by IC 6-1.1-20.4 an amount equal to the greater of zero**
 23 **(0) or the amount determined under the following STEPS:**

24 **STEP ONE: Determine the amount transferred to the lottery**
 25 **and gaming surplus account during the preceding twelve (12)**
 26 **months.**

27 **STEP TWO: Determine the amount transferred to the state**
 28 **general fund motor vehicle excise tax replacement account**
 29 **under subsection (c) from the lottery and gaming surplus**
 30 **account during the preceding twelve (12) months.**

31 **STEP THREE: Determine the result of:**

32 (1) the STEP ONE amount; minus

33 (2) the STEP TWO amount.

34 **STEP FOUR: Determine the result of:**

35 (1) the STEP THREE amount; minus

36 (2) one hundred million dollars (\$100,000,000).

37 (e) This subsection applies only if insufficient money is available in
 38 the lottery and gaming surplus account of the build Indiana fund to

1 make the distributions to the state general fund motor vehicle excise
 2 tax replacement account that are required under subsection (c). Before
 3 the twenty-fifth day of each month, the auditor of state shall transfer
 4 from the state general fund to the state general fund motor vehicle
 5 excise tax replacement account the difference between:

6 (1) the amount that subsection (c) requires the auditor of state to
 7 distribute from the lottery and gaming surplus account of the
 8 build Indiana fund to the state general fund motor vehicle excise
 9 tax replacement account; and

10 (2) the amount that is available for distribution from the lottery
 11 and gaming surplus account in the build Indiana fund to the state
 12 general fund motor vehicle excise tax replacement account.

13 The transfers required under this subsection are annually appropriated
 14 from the state general fund."

15 Page 4, delete lines 31 through 42.

16 Page 5, delete lines 1 through 32.

17 Page 6, line 10, reset in roman "five-hundredths (1.05)".

18 Page 6, line 10, after "(1.05)" delete "." and insert ", **for 2001 and**
 19 **for years after 2003, and**".

20 Page 6, line 11, after "(1.04)" delete "." and insert ", **for 2002 and**
 21 **2003**".

22 Page 6, line 13, reset in roman "one-tenth (1.1)".

23 Page 6, line 13, after "(1.1)" delete "." and insert ", **for 2001 and for**
 24 **years after 2003, and**".

25 Page 6, line 13, after "(1.08)" delete "." and insert ", **for 2002 and**
 26 **2003**".

27 Page 11, delete lines 40 through 42, begin a new paragraph and
 28 insert:

29 "SECTION 7. IC 6-1.1-20.4 IS ADDED TO THE INDIANA CODE
 30 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2001]:

32 **Chapter 20.4. Family and Children's Fund Property Tax Relief**

33 **Sec. 1. As used in this chapter, "net family and children's fund**
 34 **property tax liability" means the property taxes imposed on a**
 35 **taxpayer under IC 12-19-7 for a county's family and children's**
 36 **fund that are due and payable in 2003, as shown on the property**
 37 **tax statement sent to a taxpayer after all deductions and credits**
 38 **have been applied under any other statute.**

1 **Sec. 2. (a) The family and children's property tax relief fund is**
 2 **established. The purpose of the fund is to provide property tax**
 3 **relief as specified in this chapter. The fund shall be administered**
 4 **by the budget agency.**

5 **(b) The fund consists of:**

6 **(1) Transfers to the fund under IC 4-30-17-3.5.**

7 **(2) Any appropriations from the general assembly.**

8 **(3) Any gifts and grants to the fund.**

9 **(c) The treasurer of state shall invest the money in the fund not**
 10 **currently needed to meet the obligations of the fund in the same**
 11 **manner as other public funds may be invested. Interest that**
 12 **accrues from these investments shall be deposited in the fund.**

13 **(d) The money in the fund at the end of a state fiscal year does**
 14 **not revert to the state general fund but remains in the fund to be**
 15 **used exclusively for the purposes set forth in this chapter.**

16 **(e) A local match account is established within the family and**
 17 **children's property tax relief fund for each county. A county may**
 18 **deposit into the county's local match account any local revenue,**
 19 **other than revenue from property taxes, for the purposes of**
 20 **providing the county's share of the credit under this chapter.**

21 **(f) The credit paid under this chapter to taxpayers in a county**
 22 **shall consist of:**

23 **(1) amounts that are transferred to the family and children's**
 24 **property tax relief fund from the lottery and gaming surplus**
 25 **account; and**

26 **(2) a matching amount from local revenue, other than revenue**
 27 **from property taxes, that is deposited in the county's local**
 28 **match account.**

29 **The amount of state money used to pay a credit under this chapter**
 30 **for a county's taxpayers must be matched on a one (1) to one (1)**
 31 **basis by amounts deposited by the county in the county's local**
 32 **match account.**

33 **Sec. 3. For property taxes first due and payable in 2003, a**
 34 **taxpayer is entitled to a credit under this chapter against the**
 35 **taxpayer's net family and children's fund property tax liability.**
 36 **The amount of the credit is equal to:**

37 **(1) the taxpayer's net family and children's fund property tax**
 38 **liability for 2003; multiplied by**

1 **(2) the percentage determined for the year for the taxpayer's**
2 **county by the budget agency under section 4 of this chapter.**

3 **Sec. 4. (a) The state board of tax commissioners shall provide**
4 **the budget agency with an estimate, based on the balance in the**
5 **family and children's property tax relief fund and the amount in**
6 **each county's local match account, of the percentage that may be**
7 **used under section 3(2) of this chapter in providing credits in 2003**
8 **to taxpayers under this chapter. The budget agency, after review**
9 **by the state budget committee, shall determine the percentage that**
10 **shall be used under section 3(2) of this chapter in providing credits**
11 **in 2003 to taxpayers under this chapter.**

12 **(b) The state board of tax commissioners' estimate of the credit**
13 **percentage and the budget agency's final determination of the**
14 **credit percentage for a particular county must be based on the**
15 **balance in the family and children's property tax relief fund and**
16 **the amounts deposited by the county in its local match account.**

17 **(c) The state budget committee shall meet before the second**
18 **Monday in January of 2003 to review the credit percentage**
19 **proposed for the year for each county by the budget agency.**

20 **(d) The budget agency must report to the governor and the**
21 **legislative council the credit percentage determined under this**
22 **section for each county not more than seven (7) days after the state**
23 **budget committee meets to review the proposed credit percentage.**

24 **Sec. 5. The county auditor shall compute the net amount of**
25 **property taxes in the county that is attributable to property taxes**
26 **imposed on a taxpayer under IC 12-19-7 in 2003 for the county's**
27 **family and children's fund, after all deductions and credits have**
28 **been applied under any other statute.**

29 **Sec. 6. Before February 1 of 2003, each county auditor shall**
30 **certify to the state board of tax commissioners the amount of**
31 **credits allowed under this chapter in the county for 2003. Except**
32 **as otherwise provided in this chapter, the credits shall be**
33 **determined in the same manner as property tax replacement**
34 **credits are determined under IC 6-1.1-21, after deducting the**
35 **property tax replacement credit under IC 6-1.1-21.**

36 **Sec. 7. (a) In 2003, the auditor of state shall allocate from the**
37 **family and children's property tax relief fund and a county's local**
38 **match account an amount equal to the total amount of credits that**

1 are provided under this chapter for the county for that year in the
 2 same manner as the homestead credits are allocated from the
 3 property tax replacement fund under IC 6-1.1-21.

4 (b) The auditor of state shall distribute to each county treasurer,
 5 from the family and children's property tax relief fund and a
 6 county's local match account, the estimated distribution for that
 7 year for the county at the same time and in the same manner as the
 8 homestead credit distributions are made under IC 6-1.1-21. The
 9 money in the family and children's property tax relief fund and the
 10 county local match accounts is appropriated to make the
 11 distributions under this section. The amount of state money
 12 distributed from the family and children's property tax relief fund
 13 to pay a credit under this chapter for a county's taxpayers must be
 14 matched on a one (1) to one (1) basis by amounts deposited by the
 15 county in the county's local match account.

16 (c) All distributions provided under this section shall be made
 17 on warrants issued by the auditor of state drawn on the treasurer
 18 of state.

19 **Sec. 8. To the extent it is consistent with this chapter,**
 20 **IC 6-1.1-21 applies with respect to the credit under this chapter.**

21 SECTION 8. IC 6-3.1-20 IS ADDED TO THE INDIANA CODE
 22 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 23 JANUARY 1, 2003]:

24 **Chapter 20. Credit for Property Taxes Paid on Personal**
 25 **Property**

26 **Sec. 1. As used in this chapter, "assessed value" means the**
 27 **assessed value determined under IC 6-1.1-3.**

28 **Sec. 2. As used in this chapter, "net ad valorem property taxes"**
 29 **means the amount of property taxes paid by a taxpayer for a**
 30 **particular calendar year after the application of all property tax**
 31 **deductions and property tax credits.**

32 **Sec. 3. As used in this chapter, "pass through entity" means:**

- 33 (1) a corporation that is exempt from the adjusted gross
- 34 income tax under IC 6-3-2-2.8(2);
- 35 (2) a partnership;
- 36 (3) a trust;
- 37 (4) a limited liability company; or
- 38 (5) a limited liability partnership.

1 **Sec. 4.** As used in this chapter, "personal property" includes
2 **personal property as defined in IC 6-1.1-1-11 and personal**
3 **property assessed under IC 6-1.1-7.**

4 **Sec. 5.** As used in this chapter, "state tax liability" means a
5 **taxpayer's total tax liability that is incurred under:**

- 6 **(1) IC 6-2.1 (gross income tax);**
- 7 **(2) IC 6-3-1 through IC 6-3-7 (adjusted gross income tax);**
- 8 **(3) IC 6-3-8 (supplemental net income tax);**
- 9 **(4) IC 6-5.5 (financial institutions tax); and**
- 10 **(5) IC 27-1-18-2 (insurance premiums tax);**

11 **as computed after the application of the credits that under**
12 **IC 6-3.1-1-2 are to be applied before the credit provided by this**
13 **chapter.**

14 **Sec. 6.** As used in this chapter, "taxpayer" means an individual
15 **or entity that has state tax liability.**

16 **Sec. 7. (a)** A taxpayer is entitled to a credit against the
17 **taxpayer's state tax liability for a taxable year for the net ad**
18 **valorem property taxes paid by the taxpayer in the taxable year on**
19 **personal property with an assessed value equal to the lesser of:**

- 20 **(1) the assessed value of the person's personal property; or**
- 21 **(2) thirty-seven thousand five hundred dollars (\$37,500).**

22 **A taxpayer is entitled to only one (1) credit under this chapter each**
23 **taxable year.**

24 **(b)** An affiliated group that files a consolidated return under
25 **IC 6-2.1-5-5 is entitled to only one (1) credit under this chapter**
26 **each taxable year on that consolidated return. A taxpayer that is**
27 **a partnership, joint venture, or pool is entitled to only one (1)**
28 **credit under this chapter each taxable year, regardless of the**
29 **number of partners or participants in the organization.**

30 **Sec. 8.** If the amount of the credit determined under section 7 of
31 **this chapter for a taxpayer in a taxable year exceeds the taxpayer's**
32 **state tax liability for that taxable year, the taxpayer may carry the**
33 **excess over to the following taxable years. The amount of the credit**
34 **carryover from a taxable year shall be reduced to the extent that**
35 **the carryover is used by the taxpayer to obtain a credit under this**
36 **chapter for any subsequent taxable year. A taxpayer is not entitled**
37 **to a carryback.**

38 **Sec. 9.** If a pass through entity does not have state income tax

1 **liability against which the tax credit may be applied, a shareholder**
 2 **or partner of the pass through entity is entitled to a tax credit equal**
 3 **to:**

4 **(1) the tax credit determined for the pass through entity for**
 5 **the taxable year; multiplied by**

6 **(2) the percentage of the pass through entity's distributive**
 7 **income to which the shareholder or partner is entitled.**

8 **Sec. 10. To receive the credit provided by this chapter, a**
 9 **taxpayer must claim the credit on the taxpayer's state tax return**
 10 **or returns in the manner prescribed by the department. The**
 11 **taxpayer shall submit to the department proof of payment of an ad**
 12 **valorem property tax and all information that the department**
 13 **determines is necessary for the calculation of the credit provided**
 14 **by this chapter.**

15 SECTION 9. IC 6-3.1-21-10, AS ADDED BY P.L.273-1999,
 16 SECTION 227, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2001]: Sec. 10. This chapter expires December
 18 31, ~~2001~~. **2003.**

19 SECTION 10. IC 6-3.5-1.1-2 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The county
 21 council of any county in which the county option income tax will not
 22 be in effect on July 1 of a year under an ordinance adopted during a
 23 previous calendar year may impose the county adjusted gross income
 24 tax on the adjusted gross income of county taxpayers of its county
 25 effective July 1 of that year.

26 (b) Except as provided in section 2.5 or 3.5 of this chapter **and in**
 27 **subsection (g)**, the county adjusted gross income tax may be imposed
 28 at a rate of one-half of one percent (0.5%), three-fourths of one percent
 29 (0.75%), or one percent (1%) on the adjusted gross income of resident
 30 county taxpayers of the county. Any county imposing the county
 31 adjusted gross income tax must impose the tax on the nonresident
 32 county taxpayers at a rate of one-fourth of one percent (0.25%) on their
 33 adjusted gross income. If the county council elects to decrease the
 34 county adjusted gross income tax, the county council may decrease the
 35 county adjusted gross income tax rate in increments of one-tenth of one
 36 percent (0.1%).

37 (c) To impose the county adjusted gross income tax, the county
 38 council must, after January 1 but before April 1 of a year, adopt an

1 ordinance. The ordinance must substantially state the following:

2 "The _____ County Council imposes the county adjusted
3 gross income tax on the county taxpayers of _____ County.
4 The county adjusted gross income tax is imposed at a rate of
5 _____ percent (____%) on the resident county taxpayers of the
6 county and one-fourth of one percent (0.25%) on the nonresident
7 county taxpayers of the county. This tax takes effect July 1 of this
8 year."

9 (d) Any ordinance adopted under this section takes effect July 1 of
10 the year the ordinance is adopted.

11 (e) The auditor of a county shall record all votes taken on
12 ordinances presented for a vote under the authority of this section and
13 immediately send a certified copy of the results to the department by
14 certified mail.

15 (f) If the county adjusted gross income tax had previously been
16 adopted by a county under IC 6-3.5-1 (before its repeal on March 15,
17 1983) and that tax was in effect at the time of the enactment of this
18 chapter, then the county adjusted gross income tax continues in that
19 county at the rates in effect at the time of enactment until the rates are
20 modified or the tax is rescinded in the manner prescribed by this
21 chapter. If a county's adjusted gross income tax is continued under this
22 subsection, then the tax shall be treated as if it had been imposed under
23 this chapter and is subject to rescission or reduction as authorized in
24 this chapter.

25 **(g) In addition to the rates imposed under section 2.5 or 3.5 of**
26 **this chapter or under subsection (b), a county council may adopt an**
27 **ordinance to impose one (1) or both of the following additional**
28 **county adjusted gross income tax rates:**

29 **(1) An additional rate of not more one-fourth of one percent**
30 **(0.25%) may be imposed for the purposes of providing**
31 **property tax relief under section 11.5(b)(1) through 11.5(b)(3)**
32 **of this chapter.**

33 **(2) An additional rate of not more than one-fourth of one**
34 **percent (0.25%) may be imposed for the purposes of**
35 **providing local revenue that will be deposited under section**
36 **11.5(b)(4) of this chapter in the county's local match account**
37 **established under IC 6-1.1-20.4. However, a county may not**
38 **impose a rate under this subdivision after June 30, 2003. A**

1 rate imposed under this subdivision before July 1, 2003, is
2 rescinded on July 1, 2003.

3 An additional rate imposed under his subsection shall be adopted
4 in the manner described in subsection (c).

5 (h) If a county adopts an additional rate under subsection (g)(2),
6 the additional rate shall apply to the adjusted gross income of
7 county taxpayers and to the apportioned net income of
8 corporations. For purposes of this subsection, "apportioned net
9 income" means net income (as defined in IC 6-3-8-2) multiplied by:

- 10 (1) the assessed value of all property of a corporation that is:
 - 11 (A) taxable under IC 6-1.1; and
 - 12 (B) located in the county; divided by
- 13 (2) the assessed value of all property of the corporation that
14 is:
 - 15 (A) taxable under IC 6-1.1; and
 - 16 (B) located in Indiana."

17 Delete pages 12 through 15.

18 Page 16, delete lines 1 through 8.

19 Page 17, between lines 23 and 24, begin a new line block indented
20 and insert:

21 **"(4) Depositing revenue under this chapter in the county's**
22 **local match account established under IC 6-1.1-20.4 to be used**
23 **for the purpose of matching state distributions for the credit**
24 **under IC 6-1.1-20.4 against the net family and children's fund**
25 **property tax liability of taxpayers in the county in 2003. This**
26 **subdivision expires January 1, 2004."**

27 Page 17, line 24, delete "(4)" and insert "(5)".

28 Page 17, line 25, delete "(3)" and insert "(4)".

29 Page 21, line 22, delete "; plus" and insert ".".

30 Page 21, delete lines 23 through 25.

31 Page 22, between lines 9 and 10, begin a new paragraph and insert:

32 "SECTION 20. IC 6-3.5-6-9.6 IS ADDED TO THE INDIANA
33 CODE AS A NEW SECTION TO READ AS FOLLOWS
34 [EFFECTIVE UPON PASSAGE]: **Sec. 9.6. (a) In addition to the**
35 **rates imposed under section 8 or 9 of this chapter, a county income**
36 **tax council may adopt an ordinance to impose one (1) or both of**
37 **the following additional county option income tax rates:**

- 38 (1) An additional rate of not more than one-fourth of one

1 percent (0.25%) may be imposed for the purposes of
2 providing property tax relief under section 13(b)(1) through
3 13(b)(3) of this chapter.

4 (2) An additional rate of not more than one-fourth of one
5 percent (0.25%) may be imposed for the purposes of
6 providing local revenue that will be deposited under section
7 13(b)(4) of this chapter in the county's local match account
8 established under IC 6-1.1-20.4. However, a county may not
9 impose a rate under this subdivision after June 30, 2003. A
10 rate imposed under this subdivision before July 1, 2003, is
11 rescinded on July 1, 2003.

12 An additional rate imposed under his subsection shall be adopted
13 in the manner described in section 8 of this chapter.

14 (b) If a county adopts an additional rate under subsection (a)(2),
15 the additional rate shall apply to the adjusted gross income of
16 county taxpayers and to the apportioned net income of
17 corporations. For purposes of this subsection, "apportioned net
18 income" means net income (as defined in IC 6-3-8-2) multiplied by:

- 19 (1) the assessed value of all property of a corporation that is:
 - 20 (A) taxable under IC 6-1.1; and
 - 21 (B) located in the county; divided by
- 22 (2) the assessed value of all property of the corporation that
23 is:
 - 24 (A) taxable under IC 6-1.1; and
 - 25 (B) located in Indiana."

26 Page 22, between lines 23 and 24, begin a new line block indented
27 and insert:

28 **"(4) Depositing revenue under this chapter in the county's**
29 **local match account established under IC 6-1.1-20.4 to be used**
30 **for the purpose of matching state distributions for the credit**
31 **under IC 6-1.1-20.4 against the net family and children's fund**
32 **property tax liability of taxpayers in the county in 2003. This**
33 **subdivision expires January 1, 2004."**

34 Page 22, line 24, delete "(4)" and insert "(5)".

35 Page 22, line 25, delete "(3)" and insert "(4)".

36 Page 24, delete lines 26 through 42.

37 Page 25, delete lines 1 through 22.

38 Page 26, line 27, delete "and, after December 31, 2002, an amount"

- 1 and insert ".".
- 2 Page 26, delete line 28.
- 3 Page 26, line 29, delete "the county family and children's fund."
- 4 Page 26, line 34, delete "and, after" and insert ".".
- 5 Page 26, delete lines 35 through 37.
- 6 Page 27, delete lines 30 through 42.
- 7 Delete pages 28 through 29.
- 8 Page 30, delete lines 1 through 7.
- 9 Page 31, line 18, after "(h)" insert ",".
- 10 Page 31, line 18, strike "or".
- 11 Page 31, line 18, after "(i)," insert "**or (k),**".
- 12 Page 32, line 25, delete "adjusted gross" and insert "**option**".
- 13 Page 32, line 26, delete "the" and insert ":".
- 14 Page 32, delete lines 27 through 42, begin a new line block indented
15 and insert:
- 16 **"(1) the additional rate that is imposed under**
17 **IC 6-3.5-6-9.6(a)(1) for property tax relief purposes; plus**
18 **(2) the additional rate that is imposed under**
19 **IC 6-3.5-6-9.6(a)(2) for property tax relief purposes.**
- 20 **(k) For a county that has adopted an ordinance under**
21 **IC 6-3.5-1-11.5, the county economic development income tax rate**
22 **plus the county adjusted gross income tax rate that are in effect on**
23 **January 1 of a year may not exceed the sum of:**
- 24 **(1) one and twenty-five hundredths percent (1.25%) in the**
25 **case of a county not described in subsection (h) or (i), one and**
26 **thirty-five hundredths percent (1.35%) in the case of a county**
27 **described in subsection (h), or one and fifty-five hundredths**
28 **percent in the case of a county described in subsection (i); plus**
29 **(2) the additional rate that is imposed under**
30 **IC 6-3.5-1.1-2(g)(1) for property tax relief purposes; plus**
31 **(3) the additional rate that is imposed under**
32 **IC 6-3.5-1.1-2(g)(2) for property tax relief purposes.**
- 33 SECTION 27. IC 6-1.1-20.5 IS REPEALED [EFFECTIVE
34 JANUARY 1, 2003].
- 35 SECTION 28. [EFFECTIVE JULY 1, 2001] **The credits provided**
36 **under IC 6-1.1-20.4, as added by this act, apply only to property**
37 **taxes first due and payable in 2003.**
- 38 SECTION 29. [EFFECTIVE JANUARY 1, 2003] **IC 6-3.1-20, as**

1 **added by this act, applies only to taxable years that begin after**
2 **December 31, 2002.**

3 SECTION 30. [EFFECTIVE UPON PASSAGE] (a)
4 **Notwithstanding IC 6-3.5-1.1, a county council may adopt an**
5 **ordinance to impose an additional rate or additional rates under**
6 **IC 6-3.5-1.1-2(g), as added by this act, after April 1 of a year.**

7 **(b) This SECTION expires December 31, 2001.**

8 SECTION 31. [EFFECTIVE UPON PASSAGE] (a)
9 **Notwithstanding IC 6-3.5-6, a county council may adopt an**
10 **ordinance to impose an additional rate or additional rates under**
11 **IC 6-3.5-6-9.6, as added by this act, after April 1 of a year.**

12 **(b) This SECTION expires December 31, 2001."**

13 Delete pages 33 through 58.

14 Page 59, delete lines 1 through 13.

15 Renumber all SECTIONS consecutively.

(Reference is to HB 1003 as introduced.)

and when so amended that said bill do pass.

Representative Bauer