
SENATE BILL No. 242

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-7-32.

Synopsis: Zoo and aquarium development areas. Allows the following cities with zoos to designate a zoo and aquarium development tax area covering certain facilities: (1) Fort Wayne; (2) South Bend; (3) Evansville; (4) Michigan City; (5) Lafayette; and (6) Indianapolis. Requires the area to be established before July 1, 2002, and provides that the area terminates not later than December 31, 2031. Provides that covered taxes earned in the tax area are allocated to a zoo and aquarium development area fund established for the city. Provides that the funds may only be used for: (1) a zoo or an aquarium capital improvement; or (2) the financing or refinancing of a capital improvement. Appropriates \$39,200,000 to certain zoos for capital projects. Provides that money appropriated to unaccredited zoos must be used for capital projects that will assist the zoos in achieving accreditation. Provides that money appropriated for a proposed capital project may not be expended until the capital project is reviewed by the budget committee and approved by the governor upon the recommendation of the budget agency.

Effective: July 1, 2001.

Gard, Simpson

January 9, 2001, read first time and referred to Committee on Finance.

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First Regular Session 112th General Assembly (2001)

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 2000 General Assembly.

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SENATE BILL No. 242



A BILL FOR AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 36-7-32 IS ADDED TO THE INDIANA CODE AS
- 2 A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY
- 3 1, 2001]:
- 4 **Chapter 32. Zoo and Aquarium Development Areas**
- 5 **Sec. 1. This chapter applies only to the following cities:**
- 6 (1) **A consolidated city.**
- 7 (2) **A city having a population of more than one hundred fifty**
- 8 **thousand (150,000) but less than five hundred thousand**
- 9 **(500,000).**
- 10 (3) **A city having a population of more than one hundred**
- 11 **twenty thousand (120,000) but less than one hundred fifty**
- 12 **thousand (150,000).**
- 13 (4) **A city having a population of more than ninety thousand**
- 14 **(90,000) but less than one hundred ten thousand (110,000).**
- 15 (5) **A city having a population of more than forty-three**
- 16 **thousand seven hundred (43,700) but less than forty-four**
- 17 **thousand (44,000).**



1 (6) A city having a population of more than thirty-three
2 thousand eight hundred (33,800) but less than thirty-three
3 thousand eight hundred fifty (33,850).

4 Sec. 2. As used in this chapter, "budget agency" means the
5 budget agency established by IC 4-12-1.

6 Sec. 3. As used in this chapter, "budget committee" has the
7 meaning set forth in IC 4-12-1-3.

8 Sec. 4. As used in this chapter, "covered taxes" means the
9 following:

10 (1) The state gross retail tax imposed under IC 6-2.5-2-1 or
11 use tax imposed under IC 6-2.5-3-2.

12 (2) An adjusted gross income tax imposed under IC 6-3-2-1 on
13 an individual.

14 (3) A county option income tax imposed under IC 6-3.5.

15 (4) A food and beverage tax imposed under IC 6-9.

16 Sec. 5. As used in this chapter, "department" refers to the
17 department of state revenue.

18 Sec. 6. As used in this chapter, "tax area" means a geographic
19 area established as a zoo and aquarium development area under
20 this chapter.

21 Sec. 7. As used in this chapter, "taxpayer" means a person that
22 is liable for a covered tax.

23 Sec. 8. The legislative body of a city described in section 1 of this
24 chapter may establish as part of a zoo and aquarium development
25 tax area any facility that is:

26 (1) located in the city; and

27 (2) part of a zoo or an aquarium.

28 The tax area may include only facilities described in this section
29 and any parcel of land on which the facility is located. A tax area
30 may contain noncontiguous tracts of land within the city.

31 Sec. 9. (a) A tax area under this chapter must be initially
32 established by resolution before July 1, 2002, according to the
33 procedures set forth for the establishment of an economic
34 development area under IC 36-7-14. A tax area may be changed or
35 the terms governing the tax area revised in the same manner as the
36 establishment of the initial tax area.

37 (b) In establishing the tax area, the city legislative body must
38 make the following findings instead of the findings required for the
39 establishment of economic development areas:

40 (1) There is a capital improvement or project that will be
41 undertaken or has been undertaken in the tax area for a
42 facility that is part of a zoo or an aquarium.

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1 (2) The capital improvement that will be undertaken or that
2 has been undertaken in the tax area will be of public utility
3 and benefit.

4 (c) A tax area established under this chapter is a special taxing
5 district authorized by the general assembly to enable the city to
6 provide special benefits to taxpayers by promoting economic
7 development that is of public use and benefit.

8 Sec. 10. (a) A resolution establishing a tax area must provide for
9 the allocation of covered taxes earned or paid in the tax area to the
10 zoo and aquarium development area fund established for the city
11 under section 14 of this chapter. The allocation provision must
12 apply to the entire tax area. The resolution must provide that the
13 tax area terminates not later than December 31, 2031.

14 (b) In addition to the allocation made under subsection (a), any
15 state and local taxes on salary, wages, bonuses, or other
16 compensation that is:

17 (1) paid during a taxable year to an employee of the zoo or
18 aquarium;

19 (2) taxable in Indiana; and

20 (3) earned in the tax area;

21 must be allocated to the tax area.

22 (c) The total amount of state revenue captured by the tax area
23 may not exceed five dollars (\$5) per resident of the city per year for
24 twenty (20) consecutive years.

25 (d) The resolution establishing the tax area must designate the
26 facility or proposed facility and the facility site for which the tax
27 area is established.

28 (e) The department may adopt rules under IC 4-22-2 and
29 written guidelines to govern the allocation of covered taxes to a tax
30 area.

31 Sec. 11. Upon adoption of a resolution establishing a tax area
32 under section 10 of this chapter, the city legislative body shall
33 submit the resolution to the budget committee for review and
34 recommendation to the budget agency.

35 Sec. 12. (a) The budget agency must approve a resolution
36 adopted under section 10 of this chapter before covered taxes may
37 be allocated.

38 (b) When considering a resolution, the budget committee and
39 the budget agency must make the following findings:

40 (1) The cost of the facility and facility site specified under the
41 resolution exceeds ten thousand dollars (\$10,000).

42 (2) The capital improvement specified by the resolution is

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1 economically sound and will benefit the people of Indiana.

2 (3) The city in which the tax area is located has committed
3 significant resources toward completion of the improvement.

4 Sec. 13. Whenever a city legislative body adopts an allocation
5 provision under section 10 of this chapter, the city fiscal officer
6 shall notify the department by certified mail of the adoption of the
7 provision and shall include with the notification a complete list of
8 the following:

9 (1) Employers in the tax area.

10 (2) Street names and the range of street numbers of each
11 street in the tax area.

12 The city fiscal officer shall update the list before July 1 of each
13 year.

14 Sec. 14. If a tax area is established under section 10 of this
15 chapter, a state fund known as the zoo and aquarium development
16 area fund is established for that tax area. The fund shall be
17 administered by the department. Money in the fund does not revert
18 to the state general fund at the end of a state fiscal year.

19 Sec. 15. Covered taxes attributable to a taxing area under
20 section 10 of this chapter shall be deposited in the zoo and
21 aquarium development area fund.

22 Sec. 16. On or before the twentieth day of each month, all
23 amounts held in the zoo and aquarium development area fund shall
24 be distributed to the city fiscal officer.

25 Sec. 17. The department shall notify the city fiscal officer of the
26 amount of taxes to be distributed to the city fiscal officer under this
27 chapter.

28 Sec. 18. All distributions from the zoo and aquarium
29 development area fund for the city shall be made by warrants
30 issued by the auditor of state to the treasurer of state ordering
31 those payments to the city fiscal officer.

32 Sec. 19. The resolution establishing the tax area must designate
33 the use of the funds. The funds may be used only for:

34 (1) a capital improvement that is part of a zoo or an aquarium
35 that is accredited by the American Zoo and Aquarium
36 Association;

37 (2) a capital project or improvement that will assist a zoo that
38 is not accredited by the American Zoo and Aquarium
39 Association in achieving that accreditation; or

40 (3) the financing or refinancing of a capital improvement
41 described in subdivision (1) or (2) or the payment of lease
42 payments for a capital improvement described in subdivision

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(1) or (2).
Sec. 20. The city legislative body shall repay to the zoo and aquarium development area fund any amount that is distributed to the city legislative body and used for:

- (1) a purpose that is not described in this chapter; or
- (2) a facility or facility site other than the facility and facility site to which covered taxes are designated under the resolution described in section 10 of this chapter.

The department shall distribute the covered taxes repaid to the zoo and aquarium development area fund under this section proportionately to the funds and the political subdivisions that would have received the covered taxes if the covered taxes had not been allocated to the tax area under this chapter.

Sec. 21. This chapter expires December 31, 2031.

SECTION 2. [EFFECTIVE JULY 1, 2001] (a) The following amounts are appropriated from the state general fund to the budget agency beginning July 1, 2001, and ending June 30, 2002, for capital projects:

- (1) Eight million dollars (\$8,000,000) for the Fort Wayne Children's Zoo.
- (2) One million six hundred thousand dollars (\$1,600,000) for the Potawatomi Zoo (South Bend).
- (3) Two million dollars (\$2,000,000) for the Mesker Park Zoo (Evansville).
- (4) Eight hundred thousand dollars (\$800,000) for the Washington Park Zoo (Michigan City).
- (5) Eight hundred thousand dollars (\$800,000) for the Columbian Park Zoo (Lafayette).
- (6) Twenty-six million dollars (\$26,000,000) for the Indianapolis Zoo.

(b) Money appropriated under this SECTION to a zoo that is not accredited by the American Zoo and Aquarium Association may be used only for capital projects that will assist the zoo in achieving that accreditation.

(c) Money appropriated under this SECTION may not be expended until the proposed capital project is reviewed by the budget committee and approved by the governor upon the recommendation of the budget agency.

(d) This SECTION expires July 1, 2002.

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