

SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1055 be amended to read as follows:

- 1 Page 17, line 20, delete "the department of local" and insert ":".
- 2 Page 17, delete lines 21 through 22, begin a new line block indented
- 3 and insert:
- 4 **"(1) the department of local government finance for actions**
- 5 **relating to the granting of deductions for property taxes first**
- 6 **due and payable in 2004 and 2005; and**
- 7 **(2) county auditors for actions related to the granting of**
- 8 **deductions for property taxes first due and payable in 2006**
- 9 **and thereafter."**
- 10 Page 19, between lines 36 and 37, begin a new paragraph and insert:
- 11 "SECTION 12. IC 6-1.1-21-4, AS AMENDED BY P.L.245-2003,
- 12 SECTION 19, AND AS AMENDED BY P.L.264-2003, SECTION 12,
- 13 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 14 [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Each year the department
- 15 shall allocate from the property tax replacement fund an amount equal
- 16 to the sum of:
- 17 (1) each county's total eligible property tax replacement amount
- 18 for that year; plus
- 19 (2) the total amount of homestead tax credits that are provided
- 20 under IC 6-1.1-20.9 and allowed by each county for that year;
- 21 plus
- 22 (3) an amount for each county that has one (1) or more taxing
- 23 districts that contain all or part of an economic development
- 24 district that meets the requirements of section 5.5 of this chapter.
- 25 This amount is the sum of the amounts determined under the
- 26 following STEPS for all taxing districts in the county that contain
- 27 all or part of an economic development district:
- 28 STEP ONE: Determine that part of the sum of the amounts
- 29 under section 2(g)(1)(A) and 2(g)(2) of this chapter that is
- 30 attributable to the taxing district.

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STEP TWO: Divide:
(A) that part of the subdivision (1) amount that is attributable to the taxing district; by
(B) the STEP ONE sum.

STEP THREE: Multiply:
(A) the STEP TWO quotient; times
(B) the taxes levied in the taxing district that are allocated to a special fund under IC 6-1.1-39-5.

(b) Except as provided in subsection (e), between March 1 and August 31 of each year, the department shall distribute to each county treasurer from the property tax replacement fund one-half (1/2) of the estimated distribution for that year for the county. Between September 1 and December 15 of that year, the department shall distribute to each county treasurer from the property tax replacement fund the remaining one-half (1/2) of each estimated distribution for that year. The amount of the distribution for each of these periods shall be according to a schedule determined by the property tax replacement fund board under section 10 of this chapter. The estimated distribution for each county may be adjusted from time to time by the department to reflect any changes in the total county tax levy upon which the estimated distribution is based.

(c) On or before December 31 of each year or as soon thereafter as possible, the department shall make a final determination of the amount which should be distributed from the property tax replacement fund to each county for that calendar year. This determination shall be known as the final determination of distribution. The department shall distribute to the county treasurer or receive back from the county treasurer any deficit or excess, as the case may be, between the sum of the distributions made for that calendar year based on the estimated distribution and the final determination of distribution. The final determination of distribution shall be based on the auditor's abstract filed with the auditor of state, adjusted for postabstract adjustments included in the December settlement sheet for the year, and such additional information as the department may require.

(d) All distributions provided for in this section shall be made on warrants issued by the auditor of state drawn on the treasurer of state. If the amounts allocated by the department from the property tax replacement fund exceed in the aggregate the balance of money in the fund, then the amount of the deficiency shall be transferred from the state general fund to the property tax replacement fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the payment of that amount. However, any amount transferred under this section from the general fund to the property tax replacement fund shall, as soon as funds are available in the property tax replacement fund, be retransferred from the property tax replacement fund to the state general fund, and the auditor of state shall issue a warrant to the treasurer of state ordering the replacement of that amount.

1 (e) Except as provided in subsection (i), the ~~department auditor of~~
 2 **state** shall not distribute **to a county treasurer two percent (2%) of**
 3 **the money otherwise distributable** under subsection (b), **subsection**
 4 **(c)**, and section 10 of this chapter ~~the money attributable to the county's~~
 5 ~~property reassessment fund~~ if:

6 (1) by the date the distribution is scheduled to be made, ~~(1)~~ the
 7 county auditor has not sent a certified statement required to be
 8 sent by that date under IC 6-1.1-17-1 to the department of local
 9 government finance; ~~or~~

10 (2) ~~by the deadline under IC 36-2-9-20, the county auditor has not~~
 11 ~~transmitted data as required under that section; or~~

12 ~~(2)~~ **(3) the county assessor has not forwarded to the department**
 13 **of local government finance the duplicate copies of all**
 14 **approved exemption applications required to be forwarded by that**
 15 **date under IC 6-1.1-11-8(a).**

16 **The auditor of state shall consider the provision of information**
 17 **referred to in this subsection to be untimely if the department**
 18 **notifies the auditor of state in writing that information provided**
 19 **is inaccurate, incomplete, or, with respect to information referred**
 20 **to in subdivisions (1) and (2), not in the form required by the**
 21 **department of local government finance. The withholding under**
 22 **this subsection of two percent (2%) of money otherwise**
 23 **distributable under section 10 of this chapter applies separately to**
 24 **each distribution referred to in section 10(b) of this chapter.**

25 (f) Except as provided in subsection (i), if the elected township
 26 assessors in the county, the elected township assessors and the county
 27 assessor, or the county assessor has not transmitted to the department
 28 of local government finance by October 1 of the year in which the
 29 distribution is scheduled to be made the data for all townships in the
 30 county required to be transmitted under IC 6-1.1-4-25(b), the ~~state~~
 31 ~~board or the department~~ **auditor of state** shall not distribute **to the**
 32 **county treasurer two percent (2%) of the money otherwise**
 33 **distributable to the county treasurer** under subsection (b),
 34 **subsection (c)**, and section 10 of this chapter. ~~a part of the money~~
 35 ~~attributable to the county's property reassessment fund. The portion not~~
 36 ~~distributed is the amount that bears the same proportion to the total~~
 37 ~~potential distribution as the number of townships in the county for~~
 38 ~~which data was not transmitted by August 1 October 1 as described in~~
 39 ~~this section bears to the total number of townships in the county.~~

40 (g) Money not distributed ~~under subsection (e) for the reasons stated~~
 41 ~~in subsection (e)(1), and (e)(2), and (e)(3)~~ shall be distributed to the
 42 county when:

43 (1) the county auditor sends to the department of local
 44 government finance the certified statement required to be sent
 45 under IC 6-1.1-17-1; ~~and~~

1 (2) **the county auditor transmits data as required under**
2 **IC 36-2-9-20; and**

3 (3) *the county assessor forwards to the department of local*
4 *government finance the approved exemption applications required*
5 *to be forwarded under IC 6-1.1-11-8(a);*

6 with respect to which the failure to send, **transmit**, *or forward* resulted
7 in the withholding of the distribution under subsection (e).

8 (h) Money not distributed under subsection (f) shall be distributed
9 to the county when the elected township assessors in the county, the
10 elected township assessors and the county assessor, or the county
11 assessor transmits to the department of local government finance the
12 data required to be transmitted under IC 6-1.1-4-25(b) with respect to
13 which the failure to transmit resulted in the withholding of the
14 distribution under subsection (f).

15 (i) The restrictions on distributions under subsections (e) and (f) do
16 not apply if the department of local government finance determines that:

- 17 (1) the failure of:
18 (A) a county auditor to send a certified statement; *or*
19 (B) a county assessor to forward copies of all approved
20 exemption applications;

21 as described in subsection (e); or

- 22 (2) the failure of an official to transmit data as described in
23 subsection (f);

24 is justified by unusual circumstances."

25 Page 37, delete lines 8 through 17.

26 Page 37, line 32, after "by" insert "**the legislative services agency**
27 **and**".

28 Page 37, line 39, delete ":".

29 Page 39, delete line 42.

30 Page 40, delete lines 1 through 2.

31 Renumber all SECTIONS consecutively.

(Reference is to EHB 1055 as printed February 17, 2004.)

Senator BORST