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# HOUSE BILL No. 1294

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-9-39-3.

**Synopsis:** County option dog tax on kennels. Provides, for purposes of the county option dog tax, that a major kennel (which is subject to a maximum annual tax of \$50) is one in which more than 15 taxable dogs are kept for breeding, boarding, training, or sale and that a minor kennel (which is subject to a maximum annual tax of \$30) is one in which 15 or fewer taxable dogs are kept for breeding, boarding, training, or sale. (Under current law, the \$50 maximum applies to a kennel in which more than six taxable dogs are kept and the \$30 maximum applies to a kennel in which six or fewer taxable dogs are kept.)

**Effective:** July 1, 2008.

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## Wolkins

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January 15, 2008, read first time and referred to Committee on Ways and Means.

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Second Regular Session 115th General Assembly (2008)

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 2007 Regular Session of the General Assembly.

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# HOUSE BILL No. 1294



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 6-9-39-3, AS ADDED BY P.L.162-2006,  
2 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2008]: Sec. 3. (a) The fiscal body of a county may adopt an  
4 ordinance to impose a tax on a person who harbors or keeps a taxable  
5 dog in or near the person's premises in the county, regardless of who  
6 owns the taxable dog. A person who harbors or keeps a taxable dog in  
7 the county is liable for the tax.

8 (b) A tax imposed under this section may not exceed five dollars  
9 (\$5) per year for each taxable dog.

10 (c) The maximum amount of county option dog tax per year that  
11 may be imposed by an ordinance adopted under this section for taxable  
12 dogs kept in a kennel for breeding, boarding, training, or sale is an  
13 amount equal to the lesser of:

14 (1) the county option dog tax liability calculated without regard  
15 to this subsection for taxable dogs kept in the kennel for breeding,  
16 boarding, training, or sale; or

17 (2) ~~for a kennel in which:~~ **the following:**



- 1           (A) **For a major kennel, in which** more than ~~six (6)~~ **fifteen**
- 2           **(15)** taxable dogs are kept for breeding, boarding, training, or
- 3           sale, fifty dollars (\$50). ~~or~~
- 4           (B) **For a minor kennel, in which** not more than ~~six (6)~~
- 5           **fifteen (15)** taxable dogs are kept for breeding, boarding,
- 6           training, or sale, thirty dollars (\$30).

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