

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 239 be amended to read as follows:

- 1 Page 51, between lines 12 and 13, begin a new paragraph and insert:
- 2 "SECTION 23. IC 6-3.5-1.1-27 IS ADDED TO THE INDIANA
- 3 CODE AS A NEW SECTION TO READ AS FOLLOWS
- 4 [EFFECTIVE MAY 1, 2010]: **Sec. 27. (a) As used in this section,**
- 5 **"public safety answering point" means a public safety agency, or**
- 6 **a division of a public safety agency, as applicable, that receives**
- 7 **incoming 911 calls and dispatches public safety agencies to respond**
- 8 **to the calls.**
- 9 **(b) A county council may adopt an ordinance to impose an**
- 10 **additional tax rate under this section to provide funding for public**
- 11 **safety answering points.**
- 12 **(c) A tax rate under this section may not exceed:**
- 13 **(1) the maximum tax rate allowed under section 25 of this**
- 14 **chapter; minus**
- 15 **(2) the tax rate in effect in the county under section 25 of this**
- 16 **chapter, if any.**
- 17 **(d) If a county council adopts an ordinance to impose a tax rate**
- 18 **under this section, the county auditor shall send a certified copy of**
- 19 **the ordinance to the department and the department of local**
- 20 **government finance by certified mail.**
- 21 **(e) A tax rate under this section is in addition to any other tax**
- 22 **rates imposed under this chapter and does not affect the purposes**
- 23 **for which other tax revenue under this chapter may be used.**
- 24 **(f) The county auditor shall distribute the part of the certified**

1 distribution that is attributable to a tax rate under this section to
 2 each civil taxing unit in the county that operates a public safety
 3 answering point. The amount that shall be distributed to a civil
 4 taxing unit in the county that operates a public safety answering
 5 point is equal to the result of:

6 (1) the part of the certified distribution that is attributable to
 7 a tax rate under this section; multiplied by

8 (2) a fraction equal to:

9 (A) the part of the county population, including all
 10 incorporated territory, served by the civil taxing unit's
 11 public safety answering point for the calendar year;
 12 divided by

13 (B) the part of the county population, including all
 14 incorporated territory, served by any public safety
 15 answering point in the county for the calendar year.

16 The county auditor shall make the distributions required by this
 17 subsection not more than thirty (30) days after receiving the part
 18 of the certified distribution that is attributable to a tax rate under
 19 this section. Tax revenue distributed to a civil taxing unit under
 20 this subsection must be deposited into a separate account or fund
 21 and may be appropriated by the civil taxing unit only for use by its
 22 public safety answering point.

23 (g) The department of local government finance may not
 24 require a civil taxing unit receiving tax revenue under this section
 25 to reduce the civil taxing unit's property tax levy for a particular
 26 year because of the civil taxing unit's receipt of the tax revenue.

27 (h) The tax rate under this section and the tax revenue
 28 attributable to the tax rate under this section shall not be
 29 considered for purposes of computing:

30 (1) the maximum income tax rate that may be imposed in a
 31 county under section 2 of this chapter or any other provision
 32 of this chapter;

33 (2) the maximum permissible property tax levy under STEP
 34 EIGHT of IC 6-1.1-18.5-3(b); or

35 (3) the credit under IC 6-1.1-20.6.

36 (i) The tax rate under this section may be imposed or rescinded
 37 at the same time and in the same manner that the county may
 38 impose or increase a tax rate under section 24 of this chapter.

39 (j) The department of local government finance and the
 40 department of state revenue may take any actions necessary to
 41 carry out the purposes of this section.

42 SECTION 24. IC 6-3.5-6-34 IS ADDED TO THE INDIANA CODE
 43 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE MAY
 44 1, 2010]: Sec. 34. (a) As used in this section, "public safety
 45 answering point" means a public safety agency, or a division of a
 46 public safety agency, as applicable, that receives incoming 911 calls
 47 and dispatches public safety agencies to respond to the calls.

1 **(b) A county income tax council may adopt an ordinance to**
 2 **impose an additional tax rate under this section to provide funding**
 3 **for public safety answering points.**

4 **(c) A tax rate under this section may not exceed:**

5 **(1) the maximum tax rate allowed under section 31 of this**
 6 **chapter; minus**

7 **(2) the tax rate in effect in the county under section 31 of this**
 8 **chapter, if any.**

9 **(d) If a county income tax council adopts an ordinance to impose**
 10 **a tax rate under this section, the county auditor shall send a**
 11 **certified copy of the ordinance to the department and the**
 12 **department of local government finance by certified mail.**

13 **(e) A tax rate under this section is in addition to any other tax**
 14 **rates imposed under this chapter and does not affect the purposes**
 15 **for which other tax revenue under this chapter may be used.**

16 **(f) The county auditor shall distribute the part of the certified**
 17 **distribution that is attributable to a tax rate under this section to**
 18 **each civil taxing unit in the county that operates a public safety**
 19 **answering point. The amount that shall be distributed to a civil**
 20 **taxing unit in the county that operates a public safety answering**
 21 **point is equal to the result of:**

22 **(1) the part of the certified distribution that is attributable to**
 23 **a tax rate under this section; multiplied by**

24 **(2) a fraction equal to:**

25 **(A) the part of the county population, including all**
 26 **incorporated territory, served by the civil taxing unit's**
 27 **public safety answering point for the calendar year;**
 28 **divided by**

29 **(B) the part of the county population, including all**
 30 **incorporated territory, served by any public safety**
 31 **answering point in the county for the calendar year.**

32 **The county auditor shall make the distributions required by this**
 33 **subsection not more than thirty (30) days after receiving the**
 34 **portion of the certified distribution that is attributable to a tax rate**
 35 **under this section. Tax revenue distributed to a civil taxing unit**
 36 **under this subsection must be deposited into a separate account or**
 37 **fund and may be appropriated by the civil taxing unit only for use**
 38 **by its public safety answering point.**

39 **(g) The department of local government finance may not**
 40 **require a civil taxing unit receiving tax revenue under this section**
 41 **to reduce the civil taxing unit's property tax levy for a particular**
 42 **year on account of the civil taxing unit's receipt of the tax revenue.**

43 **(h) The tax rate under this section and the tax revenue**
 44 **attributable to the tax rate under this section shall not be**
 45 **considered for purposes of computing:**

46 **(1) the maximum income tax rate that may be imposed in a**
 47 **county under section 8 or 9 of this chapter or any other**

- 1 **provision of this chapter;**
 2 **(2) the maximum permissible property tax levy under STEP**
 3 **EIGHT of IC 6-1.1-18.5-3(b); or**
 4 **(3) the credit under IC 6-1.1-20.6.**

5 **(i) The tax rate under this section may be imposed or rescinded**
 6 **at the same time and in the same manner that the county may**
 7 **impose or increase a tax rate under section 30 of this chapter.**

8 **(j) The department of local government finance and the**
 9 **department of state revenue may take any actions necessary to**
 10 **carry out the purposes of this section.**

11 **(k) Notwithstanding any other provision, in Lake County the**
 12 **county council (and not the county income tax council) is the entity**
 13 **authorized to take actions concerning the additional tax rate under**
 14 **this section.**

15 SECTION 25. IC 6-3.5-7-5, AS AMENDED BY P.L.146-2008,
 16 SECTION 344, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE MAY 1, 2010]: Sec. 5. (a) Except as provided in
 18 subsection (c), the county economic development income tax may be
 19 imposed on the adjusted gross income of county taxpayers. The entity
 20 that may impose the tax is:

- 21 (1) the county income tax council (as defined in IC 6-3.5-6-1) if
 22 the county option income tax is in effect on March 31 of the year
 23 the county economic development income tax is imposed;
 24 (2) the county council if the county adjusted gross income tax is
 25 in effect on March 31 of the year the county economic
 26 development tax is imposed; or
 27 (3) the county income tax council or the county council,
 28 whichever acts first, for a county not covered by subdivision (1)
 29 or (2).

30 To impose the county economic development income tax, a county
 31 income tax council shall use the procedures set forth in IC 6-3.5-6
 32 concerning the imposition of the county option income tax.

33 (b) Except as provided in subsections (c), (g), (k), (p), and (r) and
 34 section 28 of this chapter, the county economic development income
 35 tax may be imposed at a rate of:

- 36 (1) one-tenth percent (0.1%);
 37 (2) two-tenths percent (0.2%);
 38 (3) twenty-five hundredths percent (0.25%);
 39 (4) three-tenths percent (0.3%);
 40 (5) thirty-five hundredths percent (0.35%);
 41 (6) four-tenths percent (0.4%);
 42 (7) forty-five hundredths percent (0.45%); or
 43 (8) five-tenths percent (0.5%);

44 on the adjusted gross income of county taxpayers.

45 (c) Except as provided in subsection (h), (i), (j), (k), (l), (m), (n), (o),
 46 (p), (s), (v), (w), (x), or (y), the county economic development income

1 tax rate plus the county adjusted gross income tax rate, if any, that are
 2 in effect on January 1 of a year may not exceed one and twenty-five
 3 hundredths percent (1.25%). Except as provided in subsection (g), (p),
 4 (r), (t), (u), (w), (x), or (y), the county economic development tax rate
 5 plus the county option income tax rate, if any, that are in effect on
 6 January 1 of a year may not exceed one percent (1%).

7 (d) To impose, increase, decrease, or rescind the county economic
 8 development income tax, the appropriate body must, after March 31
 9 but before August 1 of a year, adopt an ordinance. The ordinance to
 10 impose the tax must substantially state the following:

11 "The _____ County _____ imposes the county economic
 12 development income tax on the county taxpayers of _____
 13 County. The county economic development income tax is imposed at
 14 a rate of _____ percent (____%) on the county taxpayers of the
 15 county. This tax takes effect October 1 of this year."

16 (e) Any ordinance adopted under this chapter takes effect October
 17 1 of the year the ordinance is adopted.

18 (f) The auditor of a county shall record all votes taken on ordinances
 19 presented for a vote under the authority of this chapter and shall, not
 20 more than ten (10) days after the vote, send a certified copy of the
 21 results to the commissioner of the department by certified mail.

22 (g) This subsection applies to a county having a population of more
 23 than one hundred forty-eight thousand (148,000) but less than one
 24 hundred seventy thousand (170,000). Except as provided in subsection
 25 (p), in addition to the rates permitted by subsection (b), the:

26 (1) county economic development income tax may be imposed at
 27 a rate of:

28 (A) fifteen-hundredths percent (0.15%);

29 (B) two-tenths percent (0.2%); or

30 (C) twenty-five hundredths percent (0.25%); and

31 (2) county economic development income tax rate plus the county
 32 option income tax rate that are in effect on January 1 of a year
 33 may equal up to one and twenty-five hundredths percent (1.25%);
 34 if the county income tax council makes a determination to impose rates
 35 under this subsection and section 22 of this chapter.

36 (h) For a county having a population of more than forty-one
 37 thousand (41,000) but less than forty-three thousand (43,000), except
 38 as provided in subsection (p), the county economic development
 39 income tax rate plus the county adjusted gross income tax rate that are
 40 in effect on January 1 of a year may not exceed one and thirty-five
 41 hundredths percent (1.35%) if the county has imposed the county
 42 adjusted gross income tax at a rate of one and one-tenth percent (1.1%)
 43 under IC 6-3.5-1.1-2.5.

44 (i) For a county having a population of more than thirteen thousand
 45 five hundred (13,500) but less than fourteen thousand (14,000), except
 46 as provided in subsection (p), the county economic development

1 income tax rate plus the county adjusted gross income tax rate that are
2 in effect on January 1 of a year may not exceed one and fifty-five
3 hundredths percent (1.55%).

4 (j) For a county having a population of more than seventy-one
5 thousand (71,000) but less than seventy-one thousand four hundred
6 (71,400), except as provided in subsection (p), the county economic
7 development income tax rate plus the county adjusted gross income tax
8 rate that are in effect on January 1 of a year may not exceed one and
9 five-tenths percent (1.5%).

10 (k) This subsection applies to a county having a population of more
11 than twenty-seven thousand four hundred (27,400) but less than
12 twenty-seven thousand five hundred (27,500). Except as provided in
13 subsection (p), in addition to the rates permitted under subsection (b):

14 (1) the county economic development income tax may be imposed
15 at a rate of twenty-five hundredths percent (0.25%); and

16 (2) the sum of the county economic development income tax rate
17 and the county adjusted gross income tax rate that are in effect on
18 January 1 of a year may not exceed one and five-tenths percent
19 (1.5%);

20 if the county council makes a determination to impose rates under this
21 subsection and section 22.5 of this chapter.

22 (l) For a county having a population of more than twenty-nine
23 thousand (29,000) but less than thirty thousand (30,000), except as
24 provided in subsection (p), the county economic development income
25 tax rate plus the county adjusted gross income tax rate that are in effect
26 on January 1 of a year may not exceed one and five-tenths percent
27 (1.5%).

28 (m) For:

29 (1) a county having a population of more than one hundred
30 eighty-two thousand seven hundred ninety (182,790) but less than
31 two hundred thousand (200,000); or

32 (2) a county having a population of more than forty-five thousand
33 (45,000) but less than forty-five thousand nine hundred (45,900);

34 except as provided in subsection (p), the county economic development
35 income tax rate plus the county adjusted gross income tax rate that are
36 in effect on January 1 of a year may not exceed one and five-tenths
37 percent (1.5%).

38 (n) For a county having a population of more than six thousand
39 (6,000) but less than eight thousand (8,000), except as provided in
40 subsection (p), the county economic development income tax rate plus
41 the county adjusted gross income tax rate that are in effect on January
42 1 of a year may not exceed one and five-tenths percent (1.5%).

43 (o) This subsection applies to a county having a population of more
44 than thirty-nine thousand (39,000) but less than thirty-nine thousand
45 six hundred (39,600). Except as provided in subsection (p), in addition
46 to the rates permitted under subsection (b):

- 1 (1) the county economic development income tax may be imposed
 2 at a rate of twenty-five hundredths percent (0.25%); and
 3 (2) the sum of the county economic development income tax rate
 4 and:
 5 (A) the county adjusted gross income tax rate that are in effect
 6 on January 1 of a year may not exceed one and five-tenths
 7 percent (1.5%); or
 8 (B) the county option income tax rate that are in effect on
 9 January 1 of a year may not exceed one and twenty-five
 10 hundredths percent (1.25%);
 11 if the county council makes a determination to impose rates under this
 12 subsection and section 24 of this chapter.
 13 (p) In addition:
 14 (1) the county economic development income tax may be imposed
 15 at a rate that exceeds by not more than twenty-five hundredths
 16 percent (0.25%) the maximum rate that would otherwise apply
 17 under this section; and
 18 (2) the:
 19 (A) county economic development income tax; and
 20 (B) county option income tax or county adjusted gross income
 21 tax;
 22 may be imposed at combined rates that exceed by not more than
 23 twenty-five hundredths percent (0.25%) the maximum combined
 24 rates that would otherwise apply under this section.
 25 However, the additional rate imposed under this subsection may not
 26 exceed the amount necessary to mitigate the increased ad valorem
 27 property taxes on homesteads (as defined in IC 6-1.1-20.9-1 before
 28 January 1, 2009, or IC 6-1.1-12-37 after December 31, 2008) or
 29 residential property (as defined in section 26 of this chapter), as
 30 appropriate under the ordinance adopted by the adopting body in the
 31 county, resulting from the deduction of the assessed value of inventory
 32 in the county under IC 6-1.1-12-41 or IC 6-1.1-12-42 or from the
 33 exclusion in 2008 of inventory from the definition of personal property
 34 in IC 6-1.1-1-11.
 35 (q) If the county economic development income tax is imposed as
 36 authorized under subsection (p) at a rate that exceeds the maximum
 37 rate that would otherwise apply under this section, the certified
 38 distribution must be used for the purpose provided in section 25(e) or
 39 26 of this chapter to the extent that the certified distribution results
 40 from the difference between:
 41 (1) the actual county economic development tax rate; and
 42 (2) the maximum rate that would otherwise apply under this
 43 section.
 44 (r) This subsection applies only to a county described in section 27
 45 of this chapter. Except as provided in subsection (p), in addition to the
 46 rates permitted by subsection (b), the:

1 (1) county economic development income tax may be imposed at
2 a rate of twenty-five hundredths percent (0.25%); and

3 (2) county economic development income tax rate plus the county
4 option income tax rate that are in effect on January 1 of a year
5 may equal up to one and twenty-five hundredths percent (1.25%);
6 if the county council makes a determination to impose rates under this
7 subsection and section 27 of this chapter.

8 (s) Except as provided in subsection (p), the county economic
9 development income tax rate plus the county adjusted gross income tax
10 rate that are in effect on January 1 of a year may not exceed one and
11 five-tenths percent (1.5%) if the county has imposed the county
12 adjusted gross income tax under IC 6-3.5-1.1-3.3.

13 (t) This subsection applies to Howard County. Except as provided
14 in subsection (p), the sum of the county economic development income
15 tax rate and the county option income tax rate that are in effect on
16 January 1 of a year may not exceed one and twenty-five hundredths
17 percent (1.25%).

18 (u) This subsection applies to Scott County. Except as provided in
19 subsection (p), the sum of the county economic development income
20 tax rate and the county option income tax rate that are in effect on
21 January 1 of a year may not exceed one and twenty-five hundredths
22 percent (1.25%).

23 (v) This subsection applies to Jasper County. Except as provided in
24 subsection (p), the sum of the county economic development income
25 tax rate and the county adjusted gross income tax rate that are in effect
26 on January 1 of a year may not exceed one and five-tenths percent
27 (1.5%).

28 (w) An additional county economic development income tax rate
29 imposed under section 28 of this chapter may not be considered in
30 calculating any limit under this section on the sum of:

31 (1) the county economic development income tax rate plus the
32 county adjusted gross income tax rate; or

33 (2) the county economic development tax rate plus the county
34 option income tax rate.

35 (x) The income tax rate limits imposed by subsection (c) or (y) or
36 any other provision of this chapter do not apply to:

37 (1) a county adjusted gross income tax rate imposed under
38 IC 6-3.5-1.1-24, IC 6-3.5-1.1-25, ~~or~~ IC 6-3.5-1.1-26, ~~or~~
39 **IC 6-3.5-1.1-27**; or

40 (2) a county option income tax rate imposed under IC 6-3.5-6-30,
41 IC 6-3.5-6-31, ~~or~~ IC 6-3.5-6-32, ~~or~~ **IC 6-3.5-6-34**.

42 For purposes of computing the maximum combined income tax rate
43 under subsection (c) or (y) or any other provision of this chapter that
44 may be imposed in a county under IC 6-3.5-1.1, IC 6-3.5-6, and this
45 chapter, a county's county adjusted gross income tax rate or county
46 option income tax rate for a particular year does not include the county

1 adjusted gross income tax rate imposed under IC 6-3.5-1.1-24,
2 IC 6-3.5-1.1-25, ~~or~~ IC 6-3.5-1.1-26, **or IC 6-3.5-1.1-27** or the county
3 option income tax rate imposed under IC 6-3.5-6-30, IC 6-3.5-6-31, ~~or~~
4 IC 6-3.5-6-32, **or IC 6-3.5-6-34.**
5 (y) This subsection applies to Monroe County. Except as provided
6 in subsection (p), if an ordinance is adopted under IC 6-3.5-6-33, the
7 sum of the county economic development income tax rate and the
8 county option income tax rate that are in effect on January 1 of a year
9 may not exceed one and twenty-five hundredths percent (1.25%)."
10 Renumber all SECTIONS consecutively.
(Reference is to ESB 239 as printed February 22, 2010.)

Representative Thompson