

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WITHDRAWN	Noes _____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

# HOUSE MOTION \_\_\_\_\_

MR. SPEAKER:

I move that House Bill 1086 be amended to read as follows:

- 1 Page 17, between lines 16 and 17, begin a new paragraph and insert:
- 2 "SECTION 18. 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 Page 24, between lines 18 and 19, begin a new paragraph and insert:  
 43 "SECTION 21. IC 6-3.5-6-34 IS ADDED TO THE INDIANA  
 44 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 45 [EFFECTIVE MAY 1, 2010]: Sec. 34. (a) As used in this section,  
 46 "public safety answering point" means a public safety agency, or  
 47 a division of a public safety agency, as applicable, that receives

- 1 incoming 911 calls and dispatches public safety agencies to respond  
2 to the calls.
- 3 (b) A county income tax council may adopt an ordinance to  
4 impose an additional tax rate under this section to provide funding  
5 for public safety answering points.
- 6 (c) A tax rate under this section may not exceed:
- 7 (1) the maximum tax rate allowed under section 31 of this  
8 chapter; minus
- 9 (2) the tax rate in effect in the county under section 31 of this  
10 chapter, if any.
- 11 (d) If a county income tax council adopts an ordinance to impose  
12 a tax rate under this section, the county auditor shall send a  
13 certified copy of the ordinance to the department and the  
14 department of local government finance by certified mail.
- 15 (e) A tax rate under this section is in addition to any other tax  
16 rates imposed under this chapter and does not affect the purposes  
17 for which other tax revenue under this chapter may be used.
- 18 (f) The county auditor shall distribute the part of the certified  
19 distribution that is attributable to a tax rate under this section to  
20 each civil taxing unit in the county that operates a public safety  
21 answering point. The amount that shall be distributed to a civil  
22 taxing unit in the county that operates a public safety answering  
23 point is equal to the result of:
- 24 (1) the part of the certified distribution that is attributable to  
25 a tax rate under this section; multiplied by
- 26 (2) a fraction equal to:
- 27 (A) the part of the county population, including all  
28 incorporated territory, served by the civil taxing unit's  
29 public safety answering point for the calendar year;  
30 divided by
- 31 (B) the part of the county population, including all  
32 incorporated territory, served by any public safety  
33 answering point in the county for the calendar year.
- 34 The county auditor shall make the distributions required by this  
35 subsection not more than thirty (30) days after receiving the  
36 portion of the certified distribution that is attributable to a tax rate  
37 under this section. Tax revenue distributed to a civil taxing unit  
38 under this subsection must be deposited into a separate account or  
39 fund and may be appropriated by the civil taxing unit only for use  
40 by its public safety answering point.
- 41 (g) The department of local government finance may not  
42 require a civil taxing unit receiving tax revenue under this section  
43 to reduce the civil taxing unit's property tax levy for a particular  
44 year on account of the civil taxing unit's receipt of the tax revenue.
- 45 (h) The tax rate under this section and the tax revenue  
46 attributable to the tax rate under this section shall not be  
47 considered for purposes of computing:

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

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

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

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

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

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

17          Page 25, between lines 22 and 23, begin a new paragraph and insert:

18          "SECTION 24. IC 6-3.5-7-5, AS AMENDED BY P.L.146-2008,  
 19          SECTION 344, IS AMENDED TO READ AS FOLLOWS  
 20          [EFFECTIVE MAY 1, 2010]: Sec. 5. (a) Except as provided in  
 21          subsection (c), the county economic development income tax may be  
 22          imposed on the adjusted gross income of county taxpayers. The entity  
 23          that may impose the tax is:

24               (1) the county income tax council (as defined in IC 6-3.5-6-1) if  
 25               the county option income tax is in effect on March 31 of the year  
 26               the county economic development income tax is imposed;

27               (2) the county council if the county adjusted gross income tax is  
 28               in effect on March 31 of the year the county economic  
 29               development tax is imposed; or

30               (3) the county income tax council or the county council,  
 31               whichever acts first, for a county not covered by subdivision (1)  
 32               or (2).

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

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

39               (1) one-tenth percent (0.1%);

40               (2) two-tenths percent (0.2%);

41               (3) twenty-five hundredths percent (0.25%);

42               (4) three-tenths percent (0.3%);

43               (5) thirty-five hundredths percent (0.35%);

44               (6) four-tenths percent (0.4%);

45               (7) forty-five hundredths percent (0.45%); or

46               (8) five-tenths percent (0.5%);

1 on the adjusted gross income of county taxpayers.

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

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

14 "The \_\_\_\_\_ County \_\_\_\_\_ imposes the county economic  
15 development income tax on the county taxpayers of \_\_\_\_\_  
16 County. The county economic development income tax is imposed at  
17 a rate of \_\_\_\_\_ percent (\_\_\_\_%) on the county taxpayers of the  
18 county. This tax takes effect October 1 of this year."

19 (e) Any ordinance adopted under this chapter takes effect October  
20 1 of the year the ordinance is adopted.

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

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

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

- 31 (A) fifteen-hundredths percent (0.15%);  
32 (B) two-tenths percent (0.2%); or  
33 (C) twenty-five hundredths percent (0.25%); and

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

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

1 (i) For a county having a population of more than thirteen thousand  
2 five hundred (13,500) but less than fourteen thousand (14,000), except  
3 as provided in subsection (p), the county economic development  
4 income tax rate plus the county adjusted gross income tax rate that are  
5 in effect on January 1 of a year may not exceed one and fifty-five  
6 hundredths percent (1.55%).

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

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

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

19 (2) the sum of the county economic development income tax rate  
20 and the county adjusted gross income tax rate that are in effect on  
21 January 1 of a year may not exceed one and five-tenths percent  
22 (1.5%);

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

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

31 (m) For:

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

35 (2) a county having a population of more than forty-five thousand  
36 (45,000) but less than forty-five thousand nine hundred (45,900);

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

41 (n) For a county having a population of more than six thousand  
42 (6,000) but less than eight thousand (8,000), except as provided in  
43 subsection (p), the county economic development income tax rate plus  
44 the county adjusted gross income tax rate that are in effect on January  
45 1 of a year may not exceed one and five-tenths percent (1.5%).

46 (o) This subsection applies to a county having a population of more

1 than thirty-nine thousand (39,000) but less than thirty-nine thousand  
 2 six hundred (39,600). Except as provided in subsection (p), in addition  
 3 to the rates permitted under subsection (b):

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

6 (2) the sum of the county economic development income tax rate  
 7 and:

8 (A) the county adjusted gross income tax rate that are in effect  
 9 on January 1 of a year may not exceed one and five-tenths  
 10 percent (1.5%); or

11 (B) the county option income tax rate that are in effect on  
 12 January 1 of a year may not exceed one and twenty-five  
 13 hundredths percent (1.25%);

14 if the county council makes a determination to impose rates under this  
 15 subsection and section 24 of this chapter.

16 (p) In addition:

17 (1) the county economic development income tax may be imposed  
 18 at a rate that exceeds by not more than twenty-five hundredths  
 19 percent (0.25%) the maximum rate that would otherwise apply  
 20 under this section; and

21 (2) the:

22 (A) county economic development income tax; and

23 (B) county option income tax or county adjusted gross income  
 24 tax;

25 may be imposed at combined rates that exceed by not more than  
 26 twenty-five hundredths percent (0.25%) the maximum combined  
 27 rates that would otherwise apply under this section.

28 However, the additional rate imposed under this subsection may not  
 29 exceed the amount necessary to mitigate the increased ad valorem  
 30 property taxes on homesteads (as defined in IC 6-1.1-20.9-1 before  
 31 January 1, 2009, or IC 6-1.1-12-37 after December 31, 2008) or  
 32 residential property (as defined in section 26 of this chapter), as  
 33 appropriate under the ordinance adopted by the adopting body in the  
 34 county, resulting from the deduction of the assessed value of inventory  
 35 in the county under IC 6-1.1-12-41 or IC 6-1.1-12-42 or from the  
 36 exclusion in 2008 of inventory from the definition of personal property  
 37 in IC 6-1.1-1-11.

38 (q) If the county economic development income tax is imposed as  
 39 authorized under subsection (p) at a rate that exceeds the maximum  
 40 rate that would otherwise apply under this section, the certified  
 41 distribution must be used for the purpose provided in section 25(e) or  
 42 26 of this chapter to the extent that the certified distribution results  
 43 from the difference between:

44 (1) the actual county economic development tax rate; and

45 (2) the maximum rate that would otherwise apply under this  
 46 section.

1 (r) This subsection applies only to a county described in section 27  
2 of this chapter. Except as provided in subsection (p), in addition to the  
3 rates permitted by subsection (b), the:

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

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

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

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

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

26 (v) This subsection applies to Jasper County. Except as provided in  
27 subsection (p), the sum of the county economic development income  
28 tax rate and the county adjusted gross income tax rate that are in effect  
29 on January 1 of a year may not exceed one and five-tenths percent  
30 (1.5%).

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

34 (1) the county economic development income tax rate plus the  
35 county adjusted gross income tax rate; or

36 (2) the county economic development tax rate plus the county  
37 option income tax rate.

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

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

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

45 For purposes of computing the maximum combined income tax rate  
46 under subsection (c) or (y) or any other provision of this chapter that

1 may be imposed in a county under IC 6-3.5-1.1, IC 6-3.5-6, and this  
2 chapter, a county's county adjusted gross income tax rate or county  
3 option income tax rate for a particular year does not include the county  
4 adjusted gross income tax rate imposed under IC 6-3.5-1.1-24,  
5 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  
6 option income tax rate imposed under IC 6-3.5-6-30, IC 6-3.5-6-31, ~~or~~  
7 IC 6-3.5-6-32, **or IC 6-3.5-6-34.**

8 (y) This subsection applies to Monroe County. Except as provided  
9 in subsection (p), if an ordinance is adopted under IC 6-3.5-6-33, the  
10 sum of the county economic development income tax rate and the  
11 county option income tax rate that are in effect on January 1 of a year  
12 may not exceed one and twenty-five hundredths percent (1.25%)."

13 Renumber all SECTIONS consecutively.

(Reference is to HB 1086 as printed January 29, 2010.)

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Representative Thompson