

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WITHDRAWN	Noes _____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 6-3.5-1.1-25, AS AMENDED BY P.L.146-2008,
- 3 SECTION 332, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) As used in this section,
- 5 "public safety" refers to the following:
- 6 (1) A police and law enforcement system to preserve public peace
- 7 and order.
- 8 (2) A firefighting and fire prevention system.
- 9 (3) Emergency ambulance services (as defined in
- 10 IC 16-18-2-107).
- 11 (4) Emergency medical services (as defined in IC 16-18-2-110).
- 12 (5) Emergency action (as defined in IC 13-11-2-65).
- 13 (6) A probation department of a court.
- 14 (7) Confinement, supervision, services under a community
- 15 corrections program (as defined in IC 35-38-2.6-2), or other
- 16 correctional services for a person who has been:
- 17 (A) diverted before a final hearing or trial under an agreement
- 18 that is between the county prosecuting attorney and the person
- 19 or the person's custodian, guardian, or parent and that provides
- 20 for confinement, supervision, community corrections services,
- 21 or other correctional services instead of a final action
- 22 described in clause (B) or (C);
- 23 (B) convicted of a crime; or
- 24 (C) adjudicated as a delinquent child or a child in need of

- 1 services.
- 2 (8) A juvenile detention facility under IC 31-31-8.
- 3 (9) A juvenile detention center under IC 31-31-9.
- 4 (10) A county jail.
- 5 (11) A communications system (as defined in IC 36-8-15-3) or an
- 6 enhanced emergency telephone system (as defined in
- 7 IC 36-8-16-2).
- 8 (12) Medical and health expenses for jail inmates and other
- 9 confined persons.
- 10 (13) Pension payments for any of the following:
- 11 (A) A member of the fire department (as defined in
- 12 IC 36-8-1-8) or any other employee of a fire department.
- 13 (B) A member of the police department (as defined in
- 14 IC 36-8-1-9), a police chief hired under a waiver under
- 15 IC 36-8-4-6.5, or any other employee hired by a police
- 16 department.
- 17 (C) A county sheriff or any other member of the office of the
- 18 county sheriff.
- 19 (D) Other personnel employed to provide a service described
- 20 in this section.
- 21 (b) If a county council has imposed a tax rate of at least twenty-five
- 22 hundredths of one percent (0.25%) under section 24 of this chapter, a
- 23 tax rate of at least twenty-five hundredths of one percent (0.25%) under
- 24 section 26 of this chapter, or a total combined tax rate of at least
- 25 twenty-five hundredths of one percent (0.25%) under sections 24 and
- 26 26 of this chapter, the county council may also adopt an ordinance to
- 27 impose an additional tax rate under this section to provide funding for
- 28 public safety.
- 29 (c) A tax rate under this section may not exceed twenty-five
- 30 hundredths of one percent (0.25%).
- 31 (d) If a county council adopts an ordinance to impose a tax rate
- 32 under this section, the county auditor shall send a certified copy of the
- 33 ordinance to the department and the department of local government
- 34 finance by certified mail.
- 35 (e) A tax rate under this section is in addition to any other tax rates
- 36 imposed under this chapter and does not affect the purposes for which
- 37 other tax revenue under this chapter may be used.
- 38 (f) Except as provided in subsection (k), the county auditor shall
- 39 distribute the portion of the certified distribution that is attributable to
- 40 a tax rate under this section to the county and to each municipality in
- 41 the county. The amount that shall be distributed to the county or
- 42 municipality is equal to the result of:
- 43 (1) the portion of the certified distribution that is attributable to a
- 44 tax rate under this section; multiplied by
- 45 (2) a fraction equal to:
- 46 (A) the attributed allocation amount (as defined in

1 IC 6-3.5-1.1-15) of the county or municipality for the calendar
2 year; divided by

3 (B) the sum of the attributed allocation amounts of the county
4 and each municipality in the county for the calendar year.

5 The county auditor shall make the distributions required by this
6 subsection not more than thirty (30) days after receiving the portion of
7 the certified distribution that is attributable to a tax rate under this
8 section. Tax revenue distributed to a county or municipality under this
9 subsection must be deposited into a separate account or fund and may
10 be appropriated by the county or municipality only for public safety
11 purposes.

12 (g) **Tax revenue distributed under subsection (f) may be used**
13 **only to increase the total amount available for expenditure for**
14 **public safety purposes. A county or municipality that receives tax**
15 **revenue under subsection (f) may not reduce or replace the amount**
16 **devoted to public safety purposes from any other source of**
17 **revenue.** The department of local government finance may not require
18 a county or municipality receiving tax revenue under this section to
19 reduce the county's or municipality's property tax levy for a particular
20 year on account of the county's or municipality's receipt of the tax
21 revenue.

22 (h) The tax rate under this section and the tax revenue attributable
23 to the tax rate under this section shall not be considered for purposes
24 of computing:

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

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

30 (3) the total county tax levy under IC 6-1.1-21-2(g)(3),
31 IC 6-1.1-21-2(g)(4), or IC 6-1.1-21-2(g)(5) (before the repeal of
32 IC 6-1.1-21); or

33 (4) the credit under IC 6-1.1-20.6.

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

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

40 (k) Two (2) or more political subdivisions that are entitled to receive
41 a distribution under this section may adopt resolutions providing that
42 some part or all of those distributions shall instead be paid to one (1)
43 political subdivision in the county to carry out specific public safety
44 purposes specified in the resolutions.

45 SECTION 24. IC 6-3.5-6-31, AS AMENDED BY P.L.146-2008,
46 SECTION 342, IS AMENDED TO READ AS FOLLOWS

1 [EFFECTIVE UPON PASSAGE]: Sec. 31. (a) As used in this section,
2 "public safety" refers to the following:

3 (1) A police and law enforcement system to preserve public peace
4 and order.

5 (2) A firefighting and fire prevention system.

6 (3) Emergency ambulance services (as defined in
7 IC 16-18-2-107).

8 (4) Emergency medical services (as defined in IC 16-18-2-110).

9 (5) Emergency action (as defined in IC 13-11-2-65).

10 (6) A probation department of a court.

11 (7) Confinement, supervision, services under a community
12 corrections program (as defined in IC 35-38-2.6-2), or other
13 correctional services for a person who has been:

14 (A) diverted before a final hearing or trial under an agreement
15 that is between the county prosecuting attorney and the person
16 or the person's custodian, guardian, or parent and that provides
17 for confinement, supervision, community corrections services,
18 or other correctional services instead of a final action
19 described in clause (B) or (C);

20 (B) convicted of a crime; or

21 (C) adjudicated as a delinquent child or a child in need of
22 services.

23 (8) A juvenile detention facility under IC 31-31-8.

24 (9) A juvenile detention center under IC 31-31-9.

25 (10) A county jail.

26 (11) A communications system (as defined in IC 36-8-15-3) or an
27 enhanced emergency telephone system (as defined in
28 IC 36-8-16-2).

29 (12) Medical and health expenses for jail inmates and other
30 confined persons.

31 (13) Pension payments for any of the following:

32 (A) A member of the fire department (as defined in
33 IC 36-8-1-8) or any other employee of a fire department.

34 (B) A member of the police department (as defined in
35 IC 36-8-1-9), a police chief hired under a waiver under
36 IC 36-8-4-6.5, or any other employee hired by a police
37 department.

38 (C) A county sheriff or any other member of the office of the
39 county sheriff.

40 (D) Other personnel employed to provide a service described
41 in this section.

42 (b) The county income tax council may adopt an ordinance to
43 impose an additional tax rate under this section to provide funding for
44 public safety if:

45 (1) the county income tax council has imposed a tax rate under
46 section 30 of this chapter, in the case of a county containing a

- 1 consolidated city; or
 2 (2) the county income tax council has imposed a tax rate of at
 3 least twenty-five hundredths of one percent (0.25%) under section
 4 30 of this chapter, a tax rate of at least twenty-five hundredths of
 5 one percent (0.25%) under section 32 of this chapter, or a total
 6 combined tax rate of at least twenty-five hundredths of one
 7 percent (0.25%) under sections 30 and 32 of this chapter, in the
 8 case of a county other than a county containing a consolidated
 9 city.
- 10 (c) A tax rate under this section may not exceed the following:
- 11 (1) Five-tenths of one percent (0.5%), in the case of a county
 12 containing a consolidated city.
- 13 (2) Twenty-five hundredths of one percent (0.25%), in the case of
 14 a county other than a county containing a consolidated city.
- 15 (d) If a county income tax council adopts an ordinance to impose a
 16 tax rate under this section, the county auditor shall send a certified
 17 copy of the ordinance to the department and the department of local
 18 government finance by certified mail.
- 19 (e) A tax rate under this section is in addition to any other tax rates
 20 imposed under this chapter and does not affect the purposes for which
 21 other tax revenue under this chapter may be used.
- 22 (f) Except as provided in subsection (l), the county auditor shall
 23 distribute the portion of the certified distribution that is attributable to
 24 a tax rate under this section to the county and to each municipality in
 25 the county. The amount that shall be distributed to the county or
 26 municipality is equal to the result of:
- 27 (1) the portion of the certified distribution that is attributable to a
 28 tax rate under this section; multiplied by
- 29 (2) a fraction equal to:
- 30 (A) the total property taxes being collected in the county by
 31 the county or municipality for the calendar year; divided by
- 32 (B) the sum of the total property taxes being collected in the
 33 county by the county and each municipality in the county for
 34 the calendar year.
- 35 The county auditor shall make the distributions required by this
 36 subsection not more than thirty (30) days after receiving the portion of
 37 the certified distribution that is attributable to a tax rate under this
 38 section. Tax revenue distributed to a county or municipality under this
 39 subsection must be deposited into a separate account or fund and may
 40 be appropriated by the county or municipality only for public safety
 41 purposes.
- 42 **(g) Tax revenue distributed under subsection (f) may be used**
 43 **only to increase the total amount available for expenditure for**
 44 **public safety purposes. A county or municipality that receives tax**
 45 **revenue under subsection (f) may not reduce or replace the amount**
 46 **devoted to public safety purposes from any other source of**

1 **revenue.** The department of local government finance may not require
 2 a county or municipality receiving tax revenue under this section to
 3 reduce the county's or municipality's property tax levy for a particular
 4 year on account of the county's or municipality's receipt of the tax
 5 revenue.

6 (h) The tax rate under this section and the tax revenue attributable
 7 to the tax rate under this section shall not be considered for purposes
 8 of computing:

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

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

14 ~~(3) the total county tax levy under IC 6-1.1-21-2(g)(3);~~
 15 ~~IC 6-1.1-21-2(g)(4); or IC 6-1.1-21-2(g)(5) (before the repeal of~~
 16 ~~IC 6-1.1-21); or~~

17 ~~(4) (3)~~ the credit under IC 6-1.1-20.6.

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

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

24 (k) Notwithstanding any other provision, in Lake County the county
 25 council (and not the county income tax council) is the entity authorized
 26 to take actions concerning the additional tax rate under this section.

27 (l) Two (2) or more political subdivisions that are entitled to receive
 28 a distribution under this section may adopt resolutions providing that
 29 some part or all of those distributions shall instead be paid to one (1)
 30 political subdivision in the county to carry out specific public safety
 31 purposes specified in the resolutions."

32 Renumber all SECTIONS consecutively.

(Reference is to ESB 239 as printed February 22, 2010.)

Representative Leonard