

SENATE MOTION

MADAM PRESIDENT:

I move that Senate Bill 240 be amended to read as follows:

- 1 Page 13, between lines 18 and 19, begin a new paragraph and insert:
- 2 "SECTION 9. 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 JULY 1, 2010]: 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
- 25 services.
- 26 (8) A juvenile detention facility under IC 31-31-8.
- 27 (9) A juvenile detention center under IC 31-31-9.
- 28 (10) A county jail.
- 29 (11) A communications system (as defined in IC 36-8-15-3) or an
- 30 enhanced emergency telephone system (as defined in
- 31 IC 36-8-16-2).

- 1 (12) Medical and health expenses for jail inmates and other
 2 confined persons.
- 3 (13) Pension payments for any of the following:
- 4 (A) A member of the fire department (as defined in
 5 IC 36-8-1-8) or any other employee of a fire department.
- 6 (B) A member of the police department (as defined in
 7 IC 36-8-1-9), a police chief hired under a waiver under
 8 IC 36-8-4-6.5, or any other employee hired by a police
 9 department.
- 10 (C) A county sheriff or any other member of the office of the
 11 county sheriff.
- 12 (D) Other personnel employed to provide a service described
 13 in this section.
- 14 (b) If a county council has imposed a tax rate of at least twenty-five
 15 hundredths of one percent (0.25%) under section 24 of this chapter, a
 16 tax rate of at least twenty-five hundredths of one percent (0.25%) under
 17 section 26 of this chapter, or a total combined tax rate of at least
 18 twenty-five hundredths of one percent (0.25%) under sections 24 and
 19 26 of this chapter, the county council may also adopt an ordinance to
 20 impose an additional tax rate under this section to provide funding for
 21 public safety.
- 22 (c) A tax rate under this section may not exceed twenty-five
 23 hundredths of one percent (0.25%).
- 24 (d) If a county council adopts an ordinance to impose a tax rate
 25 under this section, the county auditor shall send a certified copy of the
 26 ordinance to the department and the department of local government
 27 finance by certified mail.
- 28 (e) A tax rate under this section is in addition to any other tax rates
 29 imposed under this chapter and does not affect the purposes for which
 30 other tax revenue under this chapter may be used.
- 31 (f) Except as provided in subsection (k) **or (l)**, the county auditor
 32 shall distribute the portion of the certified distribution that is
 33 attributable to a tax rate under this section to the county and to each
 34 municipality in the county. The amount that shall be distributed to the
 35 county or municipality is equal to the result of:
- 36 (1) the portion of the certified distribution that is attributable to a
 37 tax rate under this section; multiplied by
- 38 (2) a fraction equal to:
- 39 (A) the attributed allocation amount (as defined in
 40 IC 6-3.5-1.1-15) of the county or municipality for the calendar
 41 year; divided by
- 42 (B) the sum of the attributed allocation amounts of the county
 43 and each municipality in the county for the calendar year.
- 44 The county auditor shall make the distributions required by this
 45 subsection not more than thirty (30) days after receiving the portion of
 46 the certified distribution that is attributable to a tax rate under this
 47 section. Tax revenue distributed to a county or municipality under this

1 subsection must be deposited into a separate account or fund and may
 2 be appropriated by the county or municipality only for public safety
 3 purposes.

4 (g) The department of local government finance may not require a
 5 county or municipality receiving tax revenue under this section to
 6 reduce the county's or municipality's property tax levy for a particular
 7 year on account of the county's or municipality's receipt of the tax
 8 revenue.

9 (h) The tax rate under this section and the tax revenue attributable
 10 to the tax rate under this section shall not be considered for purposes
 11 of computing:

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

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

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

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

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

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

27 (k) 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 **(l) A fire department, volunteer fire department, or emergency**
 33 **medical services provider that:**

34 **(1) provides fire protection or emergency medical services**
 35 **within the county; and**

36 **(2) is operated by or serves a political subdivision that is not**
 37 **otherwise entitled to receive a distribution of tax revenue**
 38 **under this section;**

39 **may apply to the county council for a distribution of tax revenue**
 40 **under this section. The county council shall review an application**
 41 **submitted under this subsection and may adopt a resolution**
 42 **requiring that one (1) or more of the applicants shall receive a**
 43 **specified amount of the tax revenue to be distributed under this**
 44 **section. Any amount of tax revenue distributed under this**
 45 **subsection to a fire department, volunteer fire department, or**
 46 **emergency medical services provider shall be distributed before**
 47 **the remainder of the tax revenue is distributed under subsection**

- 1 (f).
 2 SECTION 10. IC 6-3.5-6-31, AS AMENDED BY P.L.146-2008,
 3 SECTION 342, IS AMENDED TO READ AS FOLLOWS
 4 [EFFECTIVE JULY 1, 2010]: Sec. 31. (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
 25 services.
 26 (8) A juvenile detention facility under IC 31-31-8.
 27 (9) A juvenile detention center under IC 31-31-9.
 28 (10) A county jail.
 29 (11) A communications system (as defined in IC 36-8-15-3) or an
 30 enhanced emergency telephone system (as defined in
 31 IC 36-8-16-2).
 32 (12) Medical and health expenses for jail inmates and other
 33 confined persons.
 34 (13) Pension payments for any of the following:
 35 (A) A member of the fire department (as defined in
 36 IC 36-8-1-8) or any other employee of a fire department.
 37 (B) A member of the police department (as defined in
 38 IC 36-8-1-9), a police chief hired under a waiver under
 39 IC 36-8-4-6.5, or any other employee hired by a police
 40 department.
 41 (C) A county sheriff or any other member of the office of the
 42 county sheriff.
 43 (D) Other personnel employed to provide a service described
 44 in this section.
 45 (b) The county income tax council may adopt an ordinance to
 46 impose an additional tax rate under this section to provide funding for
 47 public safety if:

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

1 revenue.

2 (h) The tax rate under this section and the tax revenue attributable
3 to the tax rate under this section shall not be considered for purposes
4 of computing:

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

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

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

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

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

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

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

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

28 **(m) A fire department, volunteer fire department, or emergency
29 medical services provider that:**

30 **(1) provides fire protection or emergency medical services
31 within the county; and**

32 **(2) is operated by or serves a political subdivision that is not
33 otherwise entitled to receive a distribution of tax revenue
34 under this section;**

35 **may apply to the county income tax council for a distribution of tax
36 revenue under this section. The county income tax council shall
37 review an application submitted under this subsection and may
38 adopt a resolution requiring that one (1) or more of the applicants
39 shall receive a specified amount of the tax revenue to be distributed
40 under this section. Any amount of tax revenue distributed under
41 this subsection to a fire department, volunteer fire department, or
42 emergency medical services provider shall be distributed before
43 the remainder of the tax revenue is distributed under subsection
44 (f)."**

45 Page 19, after line 1, begin a new paragraph and insert:

46 "SECTION 20. [EFFECTIVE JULY 1, 2010] **(a) IC 6-3.5-1.1-25
47 and IC 6-3.5-6-31, both as amended by this act, apply to**

1 **distributions of tax revenue made under those sections after**
2 **December 31, 2010.**

3 **(b) This SECTION expires July 1, 2012."**

4 Renumber all SECTIONS consecutively.

(Reference is to SB 240 as printed January 15, 2010.)

Senator HERSHMAN