



SENATE MOTION

MADAM PRESIDENT:

I move that Engrossed House Bill 1271 be amended to read as follows:

- 1 Replace the effective date in SECTION 38 with "[EFFECTIVE
- 2 UPON PASSAGE]".
- 3 Replace the effective date in SECTION 55 with "[EFFECTIVE
- 4 UPON PASSAGE]".
- 5 Replace the effective dates in SECTION 93 through 94 with
- 6 "[EFFECTIVE UPON PASSAGE]".
- 7 Replace the effective dates in SECTIONS 97 through 99 with
- 8 "[EFFECTIVE UPON PASSAGE]".
- 9 Page 30, delete lines 14 through 42.
- 10 Page 31, delete line 1.
- 11 Page 42, line 26, delete "before July 1, 2021." and insert "**by:**
- 12 **(1) an ordinance adopted under section 2 of this chapter and**
- 13 **confirmed under section 3 of this chapter;**
- 14 **(2) a resolution adopted under IC 8-22-3.5-5 and confirmed**
- 15 **under IC 8-22-3.5-6;**
- 16 **(3) a resolution establishing an allocation provision under**
- 17 **IC 36-7-14-39 that is adopted and approved under**
- 18 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
- 19 **(4) a resolution establishing an allocation provision under**
- 20 **IC 36-7-15.1-26 that is adopted and approved under**
- 21 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
- 22 **(5) a resolution establishing an allocation provision under**
- 23 **IC 36-7-30-25 that is adopted and approved under**
- 24 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
- 25 **(6) a resolution establishing an allocation provision under**
- 26 **IC 36-7-30.5-30 that is adopted and approved under**
- 27 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**

1 **(7) a resolution designating a certified technology park as an**
 2 **allocation area that is approved and adopted under**
 3 **IC 36-7-32-15;**
 4 **on or before May 1, 2021. In addition, a new allocation area may**
 5 **not be established under this chapter that includes a parcel that is**
 6 **located in an allocation area described in this subsection."**

7 Page 56, line 27, delete "before July 1, 2021." and insert "by:
 8 **(1) an ordinance adopted under section 5 of this chapter and**
 9 **confirmed under section 6 of this chapter;**
 10 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
 11 **under IC 6-1.1-39-3;**
 12 **(3) a resolution establishing an allocation provision under**
 13 **IC 36-7-14-39 that is adopted and approved under**
 14 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
 15 **(4) a resolution establishing an allocation provision under**
 16 **IC 36-7-15.1-26 that is adopted and approved under**
 17 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
 18 **(5) a resolution establishing an allocation provision under**
 19 **IC 36-7-30-25 that is adopted and approved under**
 20 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
 21 **(6) a resolution establishing an allocation provision under**
 22 **IC 36-7-30.5-30 that is adopted and approved under**
 23 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
 24 **(7) a resolution designating a certified technology park as an**
 25 **allocation area that is approved and adopted under**
 26 **IC 36-7-32-15;**

27 **on or before May 1, 2021. In addition, a new allocation area may**
 28 **not be established under this chapter that includes a parcel that is**
 29 **located in an allocation area described in this subsection."**

30 Page 82, line 18, delete "2024," and insert "2025,".

31 Page 92, delete lines 18 through 23.

32 Page 111, line 8, delete "before July 1, 2021." and insert "by:
 33 **(1) a resolution establishing an allocation provision under**
 34 **section 39 of this chapter that is adopted and approved under**
 35 **sections 15 through 17 of this chapter;**
 36 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
 37 **under IC 6-1.1-39-3;**
 38 **(3) a resolution adopted under IC 8-22-3.5-5 and confirmed**
 39 **under IC 8-22-3.5-6;**
 40 **(4) a resolution establishing an allocation provision under**
 41 **IC 36-7-15.1-26 that is adopted and approved under**
 42 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
 43 **(5) a resolution establishing an allocation provision under**
 44 **IC 36-7-30-25 that is adopted and approved under**
 45 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
 46 **(6) a resolution establishing an allocation provision under**

1 **IC 36-7-30.5-30 that is adopted and approved under**
 2 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
 3 **(7) a resolution designating a certified technology park as an**
 4 **allocation area that is approved and adopted under**
 5 **IC 36-7-32-15;**
 6 **on or before May 1, 2021. In addition, a new allocation area may**
 7 **not be established under this chapter that includes a parcel that is**
 8 **located in an allocation area described in this subsection."**

9 Page 111, line 24, delete "as of January 1, 2021." and insert
 10 **"established by:**

- 11 **(1) a resolution establishing an allocation provision under**
- 12 **section 26 of this chapter that is adopted and approved under**
- 13 **sections 8 through 10 of this chapter;**
- 14 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
- 15 **under IC 6-1.1-39-3;**
- 16 **(3) a resolution adopted under IC 8-22-3.5-5 and confirmed**
- 17 **under IC 8-22-3.5-6;**
- 18 **(4) a resolution establishing an allocation provision under**
- 19 **IC 36-7-14-39 that is adopted and approved under**
- 20 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
- 21 **(5) a resolution establishing an allocation provision under**
- 22 **IC 36-7-30-25 that is adopted and approved under**
- 23 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12;**
- 24 **(6) a resolution establishing an allocation provision under**
- 25 **IC 36-7-30.5-30 that is adopted and approved under**
- 26 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
- 27 **(7) a resolution designating a certified technology park as an**
- 28 **allocation area that is approved and adopted under**
- 29 **IC 36-7-32-15;**

30 **on or before May 1, 2021. In addition, a new allocation area may**
 31 **not be established under this chapter that includes a parcel that is**
 32 **located in an allocation area described in this subsection."**

33 Page 113, line 28, delete "before July 1, 2021." and insert "by:

- 34 **(1) a resolution establishing an allocation provision under**
- 35 **section 25 of this chapter that is adopted and approved under**
- 36 **sections 10 through 12 of this chapter;**
- 37 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
- 38 **under IC 6-1.1-39-3;**
- 39 **(3) a resolution adopted under IC 8-22-3.5-5 and confirmed**
- 40 **under IC 8-22-3.5-6;**
- 41 **(4) a resolution establishing an allocation provision under**
- 42 **IC 36-7-14-39 that is adopted and approved under**
- 43 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
- 44 **(5) a resolution establishing an allocation provision under**
- 45 **IC 36-7-15.1-26 that is adopted and approved under**
- 46 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**

1 **(6) a resolution establishing an allocation provision under**
 2 **IC 36-7-30.5-30 that is adopted and approved under**
 3 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18; or**
 4 **(7) a resolution designating a certified technology park as an**
 5 **allocation area that is approved and adopted under**
 6 **IC 36-7-32-15;**
 7 **on or before May 1, 2021. In addition, a new allocation area may**
 8 **not be established under this chapter that includes a parcel that is**
 9 **located in an allocation area described in this subsection."**

10 Page 114, line 2, delete "before July 1, 2021." and insert "by:

11 **(1) a resolution establishing an allocation provision under**
 12 **section 30 of this chapter that is adopted and approved under**
 13 **sections 16 through 18 of this chapter;**
 14 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
 15 **under IC 6-1.1-39-3;**
 16 **(3) a resolution adopted under IC 8-22-3.5-5 and confirmed**
 17 **under IC 8-22-3.5-6;**
 18 **(4) a resolution establishing an allocation provision under**
 19 **IC 36-7-14-39 that is adopted and approved under**
 20 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
 21 **(5) a resolution establishing an allocation provision under**
 22 **IC 36-7-15.1-26 that is adopted and approved under**
 23 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**
 24 **(6) a resolution establishing an allocation provision under**
 25 **IC 36-7-30-25 that is adopted and approved under**
 26 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12; or**
 27 **(7) a resolution designating a certified technology park as an**
 28 **allocation area that is approved and adopted under**
 29 **IC 36-7-32-15;**
 30 **on or before May 1, 2021. In addition, a new allocation area may**
 31 **not be established under this chapter that includes a parcel that is**
 32 **located in an allocation area described in this subsection."**

33 Page 114, line 18, delete "before July 1, 2021." and insert "by:

34 **(1) a resolution designating a certified technology park as an**
 35 **allocation area that is approved and adopted under section 15**
 36 **of this chapter;**
 37 **(2) a resolution adopted under IC 6-1.1-39-2 and confirmed**
 38 **under IC 6-1.1-39-3;**
 39 **(3) a resolution adopted under IC 8-22-3.5-5 and confirmed**
 40 **under IC 8-22-3.5-6;**
 41 **(4) a resolution establishing an allocation provision under**
 42 **IC 36-7-14-39 that is adopted and approved under**
 43 **IC 36-7-14-15, IC 36-7-14-16, and IC 36-7-14-17;**
 44 **(5) a resolution establishing an allocation provision under**
 45 **IC 36-7-15.1-26 that is adopted and approved under**
 46 **IC 36-7-15.1-8, IC 36-7-15.1-9, and IC 36-7-15.1-10;**

1 **(6) a resolution establishing an allocation provision under**
 2 **IC 36-7-30-25 that is adopted and approved under**
 3 **IC 36-7-30-10, IC 36-7-30-11, and IC 36-7-30-12; or**
 4 **(7) a resolution establishing an allocation provision under**
 5 **IC 36-7-30.5-30 that is adopted and approved under**
 6 **IC 36-7-30.5-16, IC 36-7-30.5-17, and IC 36-7-30.5-18;**
 7 **on or before May 1, 2021. In addition, a new allocation area may**
 8 **not be established under this chapter that includes a parcel that is**
 9 **located in an allocation area described in this subsection."**

10 Page 117, between lines 19 and 20, begin a new paragraph and
 11 insert:

12 "SECTION 102. IC 36-8-19-7.5, AS AMENDED BY P.L.247-2017,
 13 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 7.5. (a) This section applies to:

- 15 (1) local income tax distributions; and
 16 (2) excise tax distributions;
 17 made after December 31, 2009.

18 **(b) Except as provided in subsection (c),** for purposes of allocating
 19 local income tax distributions that are based on a taxing unit's
 20 allocation amount or that an adopting body allocates under IC 6-3.6-6
 21 to economic development or excise tax distributions that are distributed
 22 based on the amount of a taxing unit's property tax levies, each
 23 participating unit in a territory is considered to have imposed a part of
 24 the property tax levy imposed for the territory. The part of the property
 25 tax levy imposed for the territory for a particular year that shall be
 26 attributed to a participating unit is equal to the amount determined in
 27 the following STEPS:

28 STEP ONE: Determine the total amount of all property taxes
 29 imposed by the participating unit in the year before the year in
 30 which a property tax levy was first imposed for the territory.

31 STEP TWO: Determine the sum of the STEP ONE amounts for
 32 all participating units.

33 STEP THREE: Divide the STEP ONE result by the STEP TWO
 34 result.

35 STEP FOUR: Multiply the STEP THREE result by the property
 36 tax levy imposed for the territory for the particular year.

37 **(c) This subsection applies to a determination under subsection**
 38 **(b) made in calendar years 2018, 2019, and 2020. The department**
 39 **of local government finance may, for distributions made in**
 40 **calendar year 2022, adjust the allocation amount determined under**
 41 **subsection (b) to correct for any clerical or mathematical errors**
 42 **made in any determination for calendar year 2018, 2019, or 2020,**
 43 **as applicable, including the allocation amount for any taxing unit**
 44 **whose distribution was affected by the clerical or mathematical**
 45 **error in those years. The department of local government finance**
 46 **may apply the adjustment to the allocation amount for a taxing**

- 1 **unit over a period not to exceed ten (10) years in order to offset the**
- 2 **effect of the adjustment on the distribution."**
- 3 Renumber all SECTIONS consecutively.
 (Reference is to EHB 1271 as printed March 17, 2021.)

Senator BASSLER