

# PROPOSED AMENDMENT

## SB 33 # 2

### DIGEST

Local income tax rate. Makes certain changes to provisions regarding the local income tax rate for local costs of the state judicial system in the county.

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- 1           Page 1, between the enacting clause and line 1, begin a new  
2 paragraph and insert:  
3           "SECTION 1. IC 6-3.6-6-2.9, AS ADDED BY P.L.193-2023,  
4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 UPON PASSAGE]: Sec. 2.9. (a) **For purposes of this section,**  
6 **"courtroom costs" includes staffing costs only for the court**  
7 **reporter, court bailiff, or court administrator.**  
8           **(b)** A county fiscal body may adopt an ordinance to impose a tax  
9 rate for ~~county staff expenses~~ **courtroom costs** of the state judicial  
10 system in the county. The tax rate must be in increments of  
11 one-hundredth of one percent (0.01%) and may not exceed two-tenths  
12 of one percent (0.2%). The tax rate may not be in effect for more than  
13 twenty-five (25) years.  
14           ~~(b)~~ **(c)** The revenue generated by a tax rate imposed under this  
15 section must be distributed directly to the county before the remainder  
16 of the expenditure rate revenue is distributed. The revenue shall be  
17 maintained in a separate dedicated county fund and used by the county  
18 only for paying for county ~~staff expenses~~ **courtroom costs** of the state  
19 judicial system in the county.  
20           ~~(c)~~ **(d)** The local income tax revenue ~~budgeted and~~ spent under this  
21 section by each county may not comprise more than fifty percent (50%)  
22 of the county's total ~~budgeted~~ operational staffing expenses related to  
23 **the courtroom costs** of the state judicial system in any given year.  
24           ~~(d)~~ **(e)** Counties that enact an ordinance to impose a tax rate under  
25 this section shall annually report the following information for the prior  
26 calendar year by May 1 to the justice reinvestment advisory council  
27 established by IC 33-38-9.5-2:

- 1 (1) The types of court positions paid with local income tax  
2 revenue generated by this section.
- 3 (2) The number of court positions by type paid for with local  
4 income tax revenue generated by this section.
- 5 (3) The average salary by type of court position paid for with local  
6 income tax revenue generated by this section.
- 7 (4) The county's total budgeted and actual ~~staffing expenses~~  
8 **courtroom costs** related to the state judicial system.
- 9 (5) The county's portion of local income tax revenue that was  
10 ~~(A) budgeted for staffing expenses related to the state judicial~~  
11 ~~system; and~~  
12 ~~(B) actually spent on staffing expenses.~~ **courtroom costs**  
13 **related to the state judicial system.**
- 14 ~~(e)~~ **(f)** The justice reinvestment advisory council shall annually  
15 compile and report to the legislative council prior to July 1 of each year  
16 the information required in subsection (d) for each county. The report  
17 must be in an electronic format under IC 5-14-6."
- 18 Page 6, after line 40, begin a new paragraph and insert:  
19 "SECTION 4. **An emergency is declared for this act.**".  
20 Renumber all SECTIONS consecutively.  
(Reference is to SB 33 as introduced.)