



COMMITTEE REPORT

MADAM PRESIDENT:

The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1246, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1 Page 5, between lines 14 and 15, begin a new paragraph and insert:
2 "SECTION 4. IC 6-3.6-6-2.8 IS ADDED TO THE INDIANA CODE
3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
4 1, 2022]: **Sec. 2.8. (a) As used in this section, "emergency medical
5 services" has the meaning set forth in IC 16-18-2-110.**
6 **(b) This section applies only to counties that:**
7 **(1) provide emergency medical services for all local units in
8 the county; and**
9 **(2) pay one hundred percent (100%) of the costs to provide
10 those services.**
11 **(c) The fiscal body of a county described in subsection (b) may
12 adopt an ordinance to impose a tax rate for emergency medical
13 services in the county. The tax rate must be in increments of
14 one-hundredth of one percent (0.01%) and may not exceed
15 one-tenth of one percent (0.1%). The tax rate may not be in effect
16 for more than twenty-five (25) years. If a county fiscal body adopts
17 an ordinance under this section, but subsequently ceases to meet
18 the applicability provision under subsection (b), the tax rate
19 imposed under the ordinance shall expire on December 31 of the
20 year in which the county ceases to be eligible to enact the**

1 ordinance.

2 (d) The revenue generated by a tax rate imposed under this
 3 section must be distributed directly to the county before the
 4 remainder of the expenditure rate revenue is distributed. The
 5 revenue shall be maintained in a separate dedicated county fund
 6 and used by the county only for paying for operating costs incurred
 7 by the county for emergency medical services that are provided
 8 throughout the county.

9 SECTION 5. IC 6-3.6-6-3, AS AMENDED BY P.L.184-2018,
 10 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2022]: Sec. 3. (a) Revenue raised from a tax imposed under
 12 this chapter shall be treated as follows:

13 (1) To make the following distributions:

14 (A) If an ordinance described in section 2.5 of this chapter is
 15 in effect in a county, to make a distribution to the county equal
 16 to the amount of revenue generated by the rate imposed under
 17 section 2.5 of this chapter.

18 (B) If an ordinance described in section 2.7 of this chapter is
 19 in effect in a county, to make a distribution to the county equal
 20 to the amount of revenue generated by the rate imposed under
 21 section 2.7 of this chapter.

22 **(C) If an ordinance described in section 2.8 of this chapter**
 23 **is in effect in a county, to make a distribution to the county**
 24 **equal to the amount of revenue generated by the rate**
 25 **imposed under section 2.8 of this chapter.**

26 (2) After making the distributions described in subdivision (1), if
 27 any, to make distributions to school corporations and civil taxing
 28 units in counties that formerly imposed a tax under IC 6-3.5-1.1
 29 (repealed). The revenue categorized from the next twenty-five
 30 hundredths percent (0.25%) of the rate for a former tax adopted
 31 under IC 6-3.5-1.1 (repealed) shall be allocated to school
 32 corporations and civil taxing units. The amount of the allocation
 33 to a school corporation or civil taxing unit shall be determined
 34 using the allocation amounts for civil taxing units and school
 35 corporations in the county.

36 (3) After making the distributions described in subdivisions (1)
 37 and (2), the remaining revenue shall be treated as additional
 38 revenue (referred to as "additional revenue" in this chapter).
 39 Additional revenue may not be considered by the department of
 40 local government finance in determining:

41 (A) any taxing unit's maximum permissible property tax levy
 42 limit under IC 6-1.1-18.5; or

1 (B) the approved property tax rate for any fund.
2 (b) In the case of a civil taxing unit that has pledged the tax from
3 additional revenue for the payment of bonds, leases, or other
4 obligations as reported by the civil taxing unit under IC 5-1-18, the
5 adopting body may not, under section 4 of this chapter, reduce the
6 proportional allocation of the additional revenue that was allocated in
7 the preceding year if the reduction for that year would result in an
8 amount less than the amount necessary for the payment of bonds,
9 leases, or other obligations payable or required to be deposited in a
10 sinking fund or other reserve in that year for the bonds, leases, or other
11 obligations for which the tax from additional revenue has been pledged.
12 To inform an adopting body with regard to allocations that affect the
13 payment of bonds, leases, or other obligations, a taxing unit may
14 provide the adopting body with information regarding any outstanding
15 bonds, leases, or other obligations that are secured by additional
16 revenue. The information must be provided before the date of the
17 public hearing at which the adopting body may change the allocation
18 of additional revenue under section 4 of this chapter."
19 Renumber all SECTIONS consecutively.
(Reference is to HB 1246 as printed January 24, 2022.)

and when so amended that said bill do pass .

Committee Vote: Yeas 13, Nays 0.

Senator Holdman, Chairperson