



# COMMITTEE REPORT

**MADAM PRESIDENT:**

**The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 33, 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 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.

1           ~~(e)~~ **(d)** The local income tax revenue ~~budgeted and~~ spent under this  
 2 section by each county may not comprise more than fifty percent (50%)  
 3 of the county's total ~~budgeted~~ operational staffing expenses related to  
 4 **the courtroom costs of** the state judicial system in any given year.

5           ~~(d)~~ **(e)** Counties that enact an ordinance to impose a tax rate under  
 6 this section shall annually report the following information for the prior  
 7 calendar year by May 1 to the justice reinvestment advisory council  
 8 established by IC 33-38-9.5-2:

9           (1) The types of court positions paid with local income tax  
 10 revenue generated by this section.

11           (2) The number of court positions by type paid for with local  
 12 income tax revenue generated by this section.

13           (3) The average salary by type of court position paid for with local  
 14 income tax revenue generated by this section.

15           (4) The county's total budgeted and actual ~~staffing expenses~~  
 16 **courtroom costs** related to the state judicial system.

17           (5) The county's portion of local income tax revenue that was  
 18 ~~(A) budgeted for staffing expenses related to the state judicial~~  
 19 ~~system; and~~

20 ~~(B) actually spent on staffing expenses; courtroom costs~~  
 21 **related to the state judicial system.**

22           ~~(e)~~ **(f)** The justice reinvestment advisory council shall annually  
 23 compile and report to the legislative council prior to July 1 of each year  
 24 the information required in subsection (d) for each county. The report  
 25 must be in an electronic format under IC 5-14-6."

26           Page 3, line 4, delete "shall" and insert "**may**".

27           Page 4, line 10, strike "and" and insert "**the county adopting body**".

28           Page 4, line 10, reset in roman "may,".

29           Page 4, line 11, delete "the county adopting body shall".

- 1 Page 6, after line 40, begin a new paragraph and insert:
- 2 "SECTION 4. **An emergency is declared for this act.**".
- 3 Renumber all SECTIONS consecutively.  
(Reference is to SB 33 as introduced.)

**and when so amended that said bill do pass.**

Committee Vote: Yeas 11, Nays 0.

**Holdman**

**Chairperson**