



Adopted	Rejected
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COMMITTEE REPORT

YES:	21
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred Senate Bill 33, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

1 Page 2, after line 42, begin a new paragraph and insert:
 2 "SECTION 2. IC 6-3.6-6-8, AS AMENDED BY P.L.236-2023,
 3 SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 4 JULY 1, 2024]: Sec. 8. (a) This section applies to the allocation of
 5 additional revenue from a tax under this chapter to public safety
 6 purposes. Funding dedicated for a PSAP under a former tax continues
 7 to apply under this chapter until it is rescinded or modified. If funding
 8 was not dedicated for a PSAP under a former tax, the adopting body
 9 may adopt a resolution providing that all or part of the additional
 10 revenue allocated to public safety is to be dedicated for a PSAP. The
 11 resolution first applies in the following year and then thereafter until it
 12 is rescinded or modified. Funding dedicated for a PSAP shall be

1 allocated and distributed as provided in IC 6-3.6-11-4.

2 (b) Except as provided in subsections (c) and (d), the amount of the
 3 certified distribution that is allocated to public safety purposes, and
 4 after making allocations under IC 6-3.6-11, shall be allocated to the
 5 county and to each municipality in the county that is carrying out or
 6 providing at least one (1) public safety purpose. For purposes of this
 7 subsection, in the case of a consolidated city, the total property taxes
 8 imposed by the consolidated city include the property taxes imposed by
 9 the consolidated city and all special taxing districts (except for a public
 10 library district, a public transportation corporation, and a health and
 11 hospital corporation), and all special service districts. The amount
 12 allocated under this subsection to a county or municipality is equal to
 13 the result of:

14 (1) the amount of the remaining certified distribution that is
 15 allocated to public safety purposes; multiplied by

16 (2) a fraction equal to:

17 (A) in the case of a county that initially imposed a rate for
 18 public safety under IC 6-3.5-6 (repealed), the result of the total
 19 property taxes imposed in the county by the county or
 20 municipality for the calendar year preceding the distribution
 21 year, divided by the sum of the total property taxes imposed in
 22 the county by the county and each municipality in the county
 23 that is entitled to a distribution under this section for that
 24 calendar year; or

25 (B) in the case of a county that initially imposed a rate for
 26 public safety under IC 6-3.5-1.1 (repealed) or a county that did
 27 not impose a rate for public safety under either IC 6-3.5-1.1
 28 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed
 29 allocation amount of the county or municipality for the
 30 calendar year preceding the distribution year, divided by the
 31 sum of the attributed allocation amounts of the county and
 32 each municipality in the county that is entitled to a distribution
 33 under this section for that calendar year.

34 (c) A fire department, volunteer fire department, or emergency
 35 medical services provider that:

36 (1) provides fire protection or emergency medical services within
 37 the county; and

38 (2) is operated by or serves a political subdivision that is not

1 otherwise entitled to receive a distribution of tax revenue under
 2 this section;
 3 may, before July 1 of a year, apply to the adopting body for a
 4 distribution of tax revenue under this section during the following
 5 calendar year. The adopting body shall review an application submitted
 6 under this subsection. ~~and may, before September 1 of a year;~~
 7 **However, after giving notice under IC 5-3-1, the adopting body**
 8 **shall review an application by a township that provided fire**
 9 **protection or emergency medical services in the most recent**
 10 **calendar year and imposed a property tax levy for the provision of**
 11 **fire protection or emergency medical services within the county in**
 12 **the most recent calendar year at a public hearing. The adopting**
 13 **body may review multiple applications submitted under this**
 14 **subsection at one (1) public hearing. If applicable, a township shall**
 15 **present and explain its application at the public hearing. Not later**
 16 **than ten (10) days after the public hearing, if applicable, but before**
 17 **September 1 of a year, the adopting body may** adopt a resolution
 18 requiring that one (1) or more of the applicants shall receive a specified
 19 amount of the tax revenue to be distributed under this section during
 20 the following calendar year. The adopting body shall provide a copy of
 21 the resolution to the county auditor and the department of local
 22 government finance not more than fifteen (15) days after the resolution
 23 is adopted. A resolution adopted under this subsection and provided in
 24 a timely manner to the county auditor and the department applies only
 25 to distributions in the following calendar year. Any amount of tax
 26 revenue distributed under this subsection to a fire department,
 27 volunteer fire department, or emergency medical services provider
 28 shall be distributed before the remainder of the tax revenue is allocated
 29 under subsection (b).

30 (d) **A township fire department, volunteer fire department, fire**
 31 **protection territory, or fire protection district that:**

32 **(1) provides fire protection or emergency medical services**
 33 **within a county; and**

34 **(2) is operated by or serves a political subdivision;**

35 **may, before July 1 of a year, apply to the adopting body for a**
 36 **distribution of tax revenue under this section during the following**
 37 **calendar year. The adopting body shall review an application**
 38 **submitted under this subsection. However, after giving notice**

1 **under IC 5-3-1, the adopting body shall review an application**
2 **submitted by a township that provided fire protection or**
3 **emergency medical services in the most recent calendar year and**
4 **that imposed a property tax levy for the provision of fire protection**
5 **or emergency medical services within the county in the most recent**
6 **calendar year at a public hearing. The adopting body may review**
7 **multiple applications submitted under this subsection at one (1)**
8 **public hearing. If applicable, a township shall present and explain**
9 **its application at the public hearing.** From the amount of the certified
10 distribution that is allocated to public safety purposes, and after making
11 allocations under IC 6-3.6-11, the adopting body may adopt a
12 resolution that one (1) or more township fire departments, volunteer
13 fire departments, fire protection territories, or fire protection districts
14 shall receive an amount of the tax revenue to be distributed under this
15 section during the following calendar year up to the amount of revenue
16 that is attributable to five one-hundredths of one percent (0.05%) of the
17 tax rate imposed for allocations to public safety purposes. A resolution
18 adopted under this subsection must include information on the service
19 area for each township fire department, volunteer fire department, fire
20 protection territory, or fire protection district, as applicable. Any
21 distribution under this subsection must be based on the assessed value
22 of real property, not including land, that is served by each township fire
23 department, volunteer fire department, fire protection territory, or fire
24 protection district, as applicable. The adopting body shall provide a
25 copy of the resolution to the county auditor and the department of local
26 government finance not more than fifteen (15) days after the resolution
27 is adopted. A resolution adopted under this subsection and provided in
28 a timely manner to the county auditor and the department applies only
29 to distributions in the following calendar year. Any amount of tax
30 revenue distributed under this subsection to a township fire department,
31 volunteer fire department, fire protection territory, or fire protection
32 district, as applicable, shall be distributed before the remainder of the
33 tax revenue is allocated under subsection (b)."

- 1 Delete pages 3 through 7.
- 2 Page 8, delete lines 1 through 15.
- 3 Renumber all SECTIONS consecutively.
(Reference is to SB 33 as printed February 6, 2024.)

and when so amended that said bill do pass.

Representative Thompson