



January 19, 2016

HOUSE BILL No. 1040

DIGEST OF HB 1040 (Updated January 19, 2016 12:28 pm - DI 87)

Citations Affected: IC 6-8.1; IC 6-9.

Synopsis: Allen County food and beverage tax. Requires the department of state revenue to annually determine and report to the Allen County auditor the percentage amount of the Allen County supplemental food and beverage tax that is collected in the preceding year in: (1) each municipality; and (2) the unincorporated territory of the county. Provides that the Allen County auditor shall disclose upon request any information contained in a report from the department of state revenue and shall also furnish a copy of a report from the department of state revenue to the fiscal officer of each municipality included in the report.

Effective: July 1, 2016.

Cox

January 5, 2016, read first time and referred to Committee on Government and Regulatory Reform.
January 19, 2016, reported — Do Pass.

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January 19, 2016

Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

HOUSE BILL No. 1040

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 6-8.1-7-2 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 2. (a) The department
3 may compile statistical studies from information derived from state tax
4 returns and may disclose the results of those studies. In addition, the
5 department may disclose statistical information from the state tax
6 returns to:
7 (1) the governor, the general assembly, or another state agency,
8 for the purpose of allowing those governmental entities to conduct
9 their own statistical studies; **and**
10 (2) **the county auditor of a county in which a county**
11 **supplemental food and beverage tax is imposed under**
12 **IC 6-9-33 as provided in IC 6-9-33-7.5.**
13 (b) Notwithstanding subsection (a), the department may not disclose
14 the results of any study and may not disclose any statistical information
15 if, as a result of that disclosure:
16 (1) the identity of a taxpayer who filed a return would be
17 disclosed;

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- 1 (2) the identity of a taxpayer could reasonably be associated with
 2 any of the information which was derived from ~~his~~ **the taxpayer's**
 3 return for use in a statistical study; or
 4 (3) the ability of the department to obtain information from
 5 federal tax returns would, in the department's judgment, be
 6 jeopardized in any manner.
- 7 (c) Subject to the rules and regulations of the department, a person
 8 may request information as to whether an individual filed an income
 9 tax return pursuant to the Indiana income tax laws for a particular
 10 taxable year. However, the department may not disclose that
 11 information with respect to any taxable year until the close of the
 12 calendar year following the year in which the return should have been
 13 filed. As soon as practicable after the close of that calendar year, the
 14 department shall inform the person making the request whether the
 15 return was filed.
- 16 SECTION 2. IC 6-9-33-7.5 IS ADDED TO THE INDIANA CODE
 17 AS A **NEW SECTION TO READ AS FOLLOWS** [EFFECTIVE JULY
 18 1, 2016]: **Sec. 7.5. (a) This section applies beginning January 1,**
 19 **2017.**
- 20 **(b) The department of state revenue shall determine and report**
 21 **to the county auditor before April 1 of each year the percentage**
 22 **amount of the county supplemental food and beverage tax that is**
 23 **collected in the preceding year in:**
- 24 **(1) each municipality; and**
 25 **(2) the unincorporated territory of the county.**
- 26 **(c) Notwithstanding IC 5-14-3-4, IC 6-8.1-7-1(a), and any other**
 27 **law exempting information from disclosure, the county auditor**
 28 **shall disclose upon request any information provided in a report**
 29 **furnished to the county auditor under subsection (b). In addition,**
 30 **the county auditor shall provide a copy of the report to the fiscal**
 31 **officer of each municipality included in the report.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Government and Regulatory Reform, to which was referred House Bill 1040, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1040 as introduced.)

MAHAN

Committee Vote: Yeas 10, Nays 1

