

HOUSE BILL No. 1052

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.6-7-18.

Synopsis: Pulaski County local income tax. Provides an extension for the special purpose local income tax rate for Pulaski County for 15 years and changes, effective January 1, 2021, the purpose for which the funds can be used to allow for the renovation and maintenance of the county courthouse and the jail and justice center.

Effective: July 1, 2020.

Gutwein

January 14, 2020, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

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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 6-3.6-7-18, AS ADDED BY P.L.243-2015,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2020]: Sec. 18. (a) This section applies only to Pulaski
4 County.
5 (b) For calendar years beginning before January 1, ~~2021~~, **2036**, the
6 county fiscal body may impose a tax on the adjusted gross income of
7 local taxpayers at a tax rate that does not exceed three-tenths percent
8 (0.3%).
9 (c) **This subsection applies in the 2020 calendar year.** Revenue
10 from a tax imposed under this section may be used only for the
11 purposes of paying the costs of operating and maintaining a jail and
12 justice center.
13 (d) **For calendar years beginning after December 31, 2020,**
14 **revenue from a calendar year under this section may be used only**
15 **for the purposes of paying costs of renovating and maintaining a**
16 **courthouse or a jail and justice center.**

