



February 26, 2020

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# ENGROSSED HOUSE BILL No. 1052

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DIGEST OF HB 1052 (Updated February 25, 2020 10:01 am - DI 135)

**Citations Affected:** IC 6-3.6.

**Synopsis:** Pulaski County local income tax. Provides that a tax imposed by a fiscal body on the adjusted gross income of local taxpayers at a tax rate that does not exceed three-tenths percent (0.3%) expires December 31, 2020. Provides that for calendar years beginning after December 31, 2020, and before January 1, 2036, the county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed three-tenths percent (0.3%). Amends purposes for which revenue generated from the special purpose tax rate may be used.

**Effective:** July 1, 2020.

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## Gutwein, Cherry, Klinker

(SENATE SPONSORS — CHARBONNEAU, PERFECT)

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January 14, 2020, read first time and referred to Committee on Ways and Means.  
January 27, 2020, amended, reported — Do Pass.  
January 29, 2020, read second time, ordered engrossed. Engrossed.  
January 30, 2020, read third time, passed. Yeas 88, nays 4.

SENATE ACTION

February 17, 2020, read first time and referred to Committee on Tax and Fiscal Policy.  
February 25, 2020, reported favorably — Do Pass.

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EH 1052—LS 6201/DI 134





February 26, 2020

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.

## ENGROSSED HOUSE BILL No. 1052

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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, the county  
6 fiscal body may impose a tax on the adjusted gross income of local  
7 taxpayers at a tax rate that does not exceed three-tenths percent (0.3%).  
8 **A tax imposed under this subsection expires December 31, 2020.**  
9 (c) For calendar years beginning after December 31, 2020, and  
10 before January 1, 2036, the county fiscal body may impose a tax on  
11 the adjusted gross income of local taxpayers at a tax rate that does  
12 not exceed three-tenths percent (0.3%). **A tax imposed under this**  
13 **subsection expires December 31, 2035.**  
14 (⊖) (d) **This subsection applies in the 2020 calendar year.**  
15 Revenue from a tax imposed under this section may be used only for  
16 the purposes of paying the costs of operating and maintaining a jail and  
17 justice center.

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1           (e) For calendar years beginning after December 31, 2020,  
2 revenue from a calendar year under this section may be used only  
3 for the purposes of paying costs of renovating a courthouse or a  
4 justice center.



## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1052, 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:

Page 1, line 5, reset in roman "2021,".

Page 1, line 5, delete "2036,".

Page 1, line 8, after "(0.3%)." insert "**A tax imposed under this subsection expires December 31, 2020.**"

Page 1, between lines 8 and 9, begin a new paragraph and insert:

**"(c) For calendar years beginning after December 31, 2020, and before January 1, 2036, the county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed three-tenths percent (0.3%). A tax imposed under this subsection expires December 31, 2035."**

Page 1, line 9, strike "(c)" and insert "**(d)**".

Page 1, line 13, delete "(d)" and insert "**(e)**".

Page 1, line 15, delete "and maintaining".

Page 1, line 16, delete "jail and".

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1052 as introduced.)

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Committee Vote: yeas 20, nays 0.

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 COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1052, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to HB 1052 as printed January 27, 2020.)

HOLDMAN, Chairperson

Committee Vote: Yeas 8, Nays 0

**EH 1052—LS 6201/DI 134**

