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.

HOUSE ENROLLED ACT No. 1052

AN ACT to amend the Indiana Code concerning taxation.

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

SECTION 1. IC 6-3.6-7-18, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 18. (a) This section applies only to Pulaski County.

(b) For calendar years beginning before January 1, 2021, 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, 2020.

(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.

(c) (d) This subsection applies in the 2020 calendar year. Revenue from a tax imposed under this section may be used only for the purposes of paying the costs of operating and maintaining a jail and justice center.

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



HEA 1052

Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____



HEA 1052