

# HOUSE BILL No. 1080

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-20.6-9.9.

**Synopsis:** Protected school corporation property taxes. Makes permanent the eligibility of school corporations to allocate circuit breaker credits proportionately.

**Effective:** July 1, 2016.

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## Thompson

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January 5, 2016, read first time and referred to Committee on Ways and Means.

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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. 1080



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 6-1.1-20.6-9.9, AS ADDED BY P.L.120-2014,  
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2016]: Sec. 9.9. (a) A school corporation is eligible to allocate  
4 credits proportionately under this section, ~~for 2014, 2015, or 2016~~; if  
5 the school corporation's percentage computed under this subsection is  
6 at least ten percent (10%) for its transportation fund levy for that year,  
7 as certified by the department of local government finance. A school  
8 corporation shall compute its percentage under this subsection as  
9 follows:  
10 (1) Compute the amount of credits granted under this chapter  
11 against the school corporation's levy for the school corporation's  
12 transportation fund.  
13 (2) Compute the school corporation's levy for the school  
14 corporation's transportation fund.  
15 (3) Divide the amount computed under subdivision (1) by the  
16 amount computed under subdivision (2) and express it as a  
17 percentage.



1 The computation must be made by taking into account the requirements  
2 of section 9.8 of this chapter regarding protected taxes and the impact  
3 of credits granted under this chapter on the revenue to be distributed to  
4 the school corporation's transportation fund for the particular year.

5 (b) A school corporation that desires to be an eligible school  
6 corporation under this section must, before May 1 of the year for which  
7 it wants a determination, submit a written request for a certification by  
8 the department of local government finance that the computation of the  
9 school corporation's percentage under subsection (a) is correct. The  
10 department of local government finance shall, not later than June 1 of  
11 that year, determine whether the percentage computed by the school  
12 corporation is accurate and certify whether the school corporation is  
13 eligible under this section.

14 (c) For a school corporation that is certified as eligible under this  
15 section, the school corporation may allocate the effect of the credits  
16 granted under this chapter proportionately among all the school  
17 corporation's property tax funds that are not exempt under section  
18 7.5(b) or 7.5(c) of this chapter, based on the levy for each fund and  
19 without taking into account the requirements of section 9.8 of this  
20 chapter regarding protected taxes.

