

# HOUSE BILL No. 1102

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.6-6-2.7.

**Synopsis:** Local income tax rate. Increases the maximum portion of the local income tax expenditure rate that a county fiscal body may allocate for correctional and rehabilitation facilities from 0.2% to 0.4%. Extends the maximum time period for the allocation from 20 to 22 years.

**Effective:** July 1, 2019.

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## Cherry, Thompson

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January 7, 2019, read first time and referred to Committee on Ways and Means.

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First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

## HOUSE BILL No. 1102

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 6-3.6-6-2.7, AS ADDED BY P.L.184-2018,  
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2019]: Sec. 2.7. (a) A county fiscal body may adopt an  
4 ordinance to impose a tax rate for correctional facilities and  
5 rehabilitation facilities in the county. The tax rate must be in  
6 increments of one-hundredth of one percent (0.01%) and may not  
7 exceed ~~two-tenths of one percent (0.2%)~~; **four-tenths percent (0.4%)**.  
8 The tax rate may not be in effect for more than ~~twenty (20)~~ **twenty-two**  
9 **(22)** years.

10 (b) The revenue generated by a tax rate imposed under this section  
11 must be distributed directly to the county before the remainder of the  
12 expenditure rate revenue is distributed. The revenue shall be  
13 maintained in a separate dedicated county fund and used by the county  
14 only for paying for correctional facilities and rehabilitation facilities in  
15 the county.

