

HOUSE BILL No. 1142

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.6-7-15.

Synopsis: Miami County local income tax. Permits Miami County to use its local income tax revenue that is designated for the county jail for operating and maintaining the county jail. (Current law limits the use of revenue to financing, constructing, acquiring, renovating, and equipping the jail.)

Effective: July 1, 2017.

Friend, Wolkins

January 5, 2017, read first time and referred to Committee on Ways and Means.



First Regular Session of the 120th General Assembly (2017)

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 2016 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 6-3.6-7-15, AS ADDED BY P.L.243-2015,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2017]: Sec. 15. (a) This section applies only to Miami County.
4 (b) Miami County possesses unique economic development
5 challenges due to:
6 (1) underemployment in relation to similarly situated counties;
7 and
8 (2) the presence of a United States government military base or
9 other military installation that is completely or partially inactive
10 or closed.
11 Maintaining low property tax rates is essential to economic
12 development, and the use of a tax under this section ~~to pay any bonds~~
13 ~~issued or leases entered into~~ to carry out the purposes of this section
14 rather than use of property taxes promotes these purposes.
15 (c) The county fiscal body may impose a tax rate on the adjusted
16 gross income of local taxpayers that is the lesser of the following:
17 (1) Twenty-five hundredths percent (0.25%).



1 (2) The rate necessary to pay the costs of financing, constructing,
2 acquiring, renovating, ~~and~~ equipping, **operating, and**
3 **maintaining** a county jail.

4 (d) Revenue raised from a tax imposed under this section may be
5 used only for the purposes of paying the costs of financing,
6 constructing, acquiring, renovating, ~~and~~ equipping, **operating, and**
7 **maintaining** a county jail, including the repayment of bonds issued, or
8 leases entered into, for financing, constructing, acquiring, renovating,
9 and equipping a county jail.

