

HOUSE BILL No. 1154

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-10-3-38.

Synopsis: Park and recreation districts in annexed territory. Provides that the fiscal officer for a park and recreation district (district) containing territory that a municipality annexes or has annexed shall semiannually transfer to the annexing municipality's parks and recreation department (department) one-half of the property tax revenue attributable to property taxes imposed by the district on property that is within the annexed territory and that was annexed after June 1, 1976, and before March 4, 1988. Establishes a schedule for the fiscal officer for the district in the annexed territory to make the semiannual property tax transfers to the annexing municipality's department.

Effective: July 1, 2018.

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January 8, 2018, read first time and referred to Committee on Ways and Means.



Second Regular Session of the 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

HOUSE BILL No. 1154

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 36-10-3-38 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 38. (a) This section
3 applies in a county having a population of more than three hundred
4 thousand (300,000) but less than four hundred thousand (400,000).
5 (b) This section applies only if a municipality annexes **or has**
6 **annexed** territory that is part of a district under this chapter **after June**
7 **1, 1976.**
8 (c) Any annexed territory that is in the district before the effective
9 date of the annexation ordinance remains a part of the district, and the
10 property in the annexed territory is subject to the same levy for park
11 and recreational purposes as other property within the district. The
12 annexing municipality may not impose an additional levy on the
13 property in the annexed territory for park and recreational purposes.
14 (d) **Notwithstanding subsection (c), the district is liable for, and**
15 **the fiscal officer for the district shall semiannually transfer to the**
16 **annexing municipality's department, one-half (1/2) of the property**
17 **tax revenue attributable to property taxes imposed by the district**



1 on property that is within the annexed territory and that was
2 annexed after June 1, 1976, and before March 4, 1988.

3 (e) The fiscal officer for a district shall make the transfer
4 required under subsection (d) on June 1 and December 1 of each
5 calendar year beginning after December 31, 2018.

