

HOUSE BILL No. 1277

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.6-3.

Synopsis: Local income tax council procedures. Requires a different method of tallying the votes of the local income tax council in Allen County.

Effective: Upon passage.

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January 14, 2020, read first time and referred to Committee on Ways and Means.



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 BILL No. 1277



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 6-3.6-3-6, AS ADDED BY P.L.243-2015,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 6. (a) This section applies to a county in
4 which the county adopting body is a local income tax council.
5 (b) In the case of a city or town that lies within more than one (1)
6 county, the county auditor of each county shall base the allocations
7 required by subsection (c) on the population of that part of the city or
8 town that lies within the county for which the allocations are being
9 made.
10 (c) Each local income tax council has a total of one hundred (100)
11 votes. Each member of a local income tax council is allocated a
12 percentage of the total one hundred (100) votes that may be cast. The
13 percentage that a city or town is allocated for a year equals the same
14 percentage that the population of the city or town bears to the
15 population of the county. The percentage that the county is allocated
16 for a year equals the same percentage that the population of all areas in
17 the county not located in a city or town bears to the population of the



1 county. On or before January 1 of each year, the county auditor shall
 2 certify to each member of the local income tax council the number of
 3 votes, rounded to the nearest one hundredth (0.01), each member has
 4 for that year.

5 **(d) This subsection applies to votes of the local income tax**
 6 **council in Allen County. Whenever a member of a local income tax**
 7 **council holds a vote on a proposed ordinance under this article, the**
 8 **votes allocated to the member under subsection (c) are divided into**
 9 **votes cast in favor of or against the proposed ordinance and an**
 10 **unvoted remainder, if any, in the following manner:**

11 **(1) The votes cast in favor of the proposed ordinance are**
 12 **equal to:**

13 **(A) the votes allocated to the member under subsection (c);**
 14 **multiplied by**

15 **(B) a fraction equal to:**

16 **(i) the number of individuals of the member who voted**
 17 **in favor of the proposed ordinance; divided by**

18 **(ii) the total number of individuals who comprise the**
 19 **member.**

20 **(2) The votes cast against the proposed ordinance are equal**
 21 **to:**

22 **(A) the votes allocated to the member under subsection (c);**
 23 **multiplied by**

24 **(B) a fraction equal to:**

25 **(i) the number of individuals of the member who voted**
 26 **against the proposed ordinance; divided by**

27 **(ii) the total number of individuals who comprise the**
 28 **member.**

29 **(3) The unvoted remainder is equal to:**

30 **(A) the votes allocated to the member under subsection (c);**
 31 **minus**

32 **(B) the sum of the results determined under subdivisions**
 33 **(1) and (2).**

34 SECTION 2. IC 6-3.6-3-8, AS ADDED BY P.L.243-2015,
 35 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 8. (a) This section applies to a county in
 37 which the county adopting body is a local income tax council.

38 (b) Any member of a local income tax council may present an
 39 ordinance for passage. To do so, the member must adopt a resolution
 40 to propose the ordinance to the local income tax council and distribute
 41 a copy of the proposed ordinance to the county auditor. The county
 42 auditor shall treat any proposed ordinance distributed to the auditor



1 under this section as a casting of ~~all~~ that member's votes ~~in favor of~~
 2 **with respect to** the proposed ordinance **as follows:**

3 **(1) If section 6(d) of this chapter does not apply in the county,**
 4 **all the member's votes are tallied in favor of the proposed**
 5 **ordinance.**

6 **(2) If section 6(d) of this chapter applies in the county, the**
 7 **member's votes are tallied in accordance with section 6(d) of**
 8 **this chapter.**

9 (c) The county auditor shall deliver copies of a proposed ordinance
 10 the auditor receives to all members of the local income tax council
 11 within ten (10) days after receipt. Subject to subsection (d), once a
 12 member receives a proposed ordinance from the county auditor, the
 13 member shall vote on it within thirty (30) days after receipt.

14 (d) If, before the elapse of thirty (30) days after receipt of a
 15 proposed ordinance, the county auditor notifies the member that the
 16 members of the local income tax council have cast a majority of the
 17 votes on the local income tax council for or against the proposed
 18 ordinance, the member need not vote on the proposed ordinance.

19 SECTION 3. IC 6-3.6-3-9, AS ADDED BY P.L.243-2015,
 20 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 UPON PASSAGE]: Sec. 9. (a) This section applies to a county in
 22 which the county adopting body is a local income tax council.

23 (b) A member of the local income tax council may exercise its votes
 24 by passing a resolution and transmitting the resolution to the county
 25 auditor.

26 (c) **This subsection applies to a local income tax council if**
 27 **section 6(d) of this chapter does not apply.** A resolution passed by a
 28 member of the local income tax council exercises all votes of the
 29 member on the proposed ordinance. ~~and those votes may not be~~
 30 ~~changed during the year.~~

31 (d) **This subsection applies to a local income tax council to which**
 32 **section 6(d) of this chapter applies. A resolution passed by a**
 33 **member of the local income tax council to exercise the member's**
 34 **votes must specify the votes of the member in favor of the proposed**
 35 **ordinance, the votes against the proposed ordinance, and the votes**
 36 **allocated to the member that were not voted, tallied in accordance**
 37 **with section 6(d) of this chapter.**

38 (e) **Votes under this section on a proposed ordinance may not be**
 39 **changed during the year.**

40 SECTION 4. **An emergency is declared for this act.**

