

HOUSE BILL No. 1311

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-3.6-7-14.

Synopsis: Marshall County income tax distribution. Provides that money accumulated from the Marshall County additional tax rate for criminal justice facilities, after the tax imposed is terminated, shall be transferred to the county jail fund to be established by the county treasurer (rather than to the county highway fund under current law).

Effective: July 1, 2021.

Jordan, Thompson

January 14, 2021, read first time and referred to Committee on Ways and Means.



First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

HOUSE BILL No. 1311

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 6-3.6-7-14, AS ADDED BY P.L.243-2015,
2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2021]: Sec. 14. (a) This section applies only to Marshall
4 County.
5 (b) The county fiscal body may impose a tax on the adjusted gross
6 income of local taxpayers at a tax rate that does not exceed the lesser
7 of the following:
8 (1) Twenty-five hundredths percent (0.25%).
9 (2) The rate necessary to carry out the purposes described in
10 subsection (c).
11 (c) Revenue raised from a tax under this section may be used only
12 for the following purposes:
13 (1) To finance, construct, acquire, improve, renovate, or equip:
14 (A) jail facilities;
15 (B) juvenile court, detention, and probation facilities;
16 (C) other criminal justice facilities; and
17 (D) related buildings and parking facilities;



1 located in the county, including costs related to the demolition of
 2 existing buildings and the acquisition of land.
 3 (2) Repay bonds issued or leases entered into for the purposes
 4 described in subdivision (1).
 5 (d) The tax imposed under this section may be imposed only until
 6 the last of the following dates:
 7 (1) The date on which the purposes described in subsection (c)(1)
 8 are completed.
 9 (2) The date on which the last of any bonds issued (including any
 10 refunding bonds) or leases described in subsection (c)(2) are fully
 11 paid.
 12 The term of the bonds issued (including any refunding bonds) or a
 13 lease entered into under subsection (c)(2) may not exceed twenty (20)
 14 years.
 15 (e) Money accumulated from the tax under this section after the tax
 16 imposed by this section is terminated shall be transferred to the county
 17 ~~highway jail fund to be used for construction, resurfacing, restoration,~~
 18 ~~and rehabilitation of county highways, roads, and bridges. established~~
 19 **under subsection (f).**
 20 **(f) The county treasurer shall establish a county jail fund to be**
 21 **used only for the purposes described in this section.**

