



Reprinted  
January 24, 2023

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## SENATE BILL No. 37

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DIGEST OF SB 37 (Updated January 23, 2023 2:49 pm - DI 120)

**Citations Affected:** IC 6-1.1; IC 6-9.

**Synopsis:** Food and beverage taxes. Requires each local unit that imposes a food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the food and beverage tax. Provides that food and beverage taxes currently authorized under IC 6-9 and that do not otherwise contain an expiration date (other than the stadium and convention building authority food and beverage tax and the historic hotels food and beverage tax) shall expire on the later of: (1) January 1, 2045; or (2) the date on which all bonds or lease agreements outstanding on May 7, 2023, are completely paid. Requires each local unit that imposes a food and beverage tax that is subject to the expiration provision to provide to the department of local government finance (department) a list of each bond or lease agreement outstanding on May 7, 2023, and the date on which each will be completely paid. Requires the department to publish the information on the gateway website. Declares the intention of the general assembly to only authorize local units to impose new food and beverage taxes based on specified criteria.

**Effective:** Upon passage.

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### Gaskill, Holdman

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January 9, 2023, read first time and referred to Committee on Tax and Fiscal Policy.  
January 17, 2023, amended, reported favorably — Do Pass.  
January 23, 2023, read second time, amended, ordered engrossed.

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SB 37—LS 6363/DI 129





Reprinted  
January 24, 2023

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

## SENATE BILL No. 37

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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 6-1.1-30-18 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**  
3 **UPON PASSAGE]: Sec. 18. (a) Before March 1, 2024, and before**  
4 **March 1 of every year thereafter, each local unit that imposes a**  
5 **food and beverage tax under IC 6-9 shall provide a report to the**  
6 **department of local government finance that includes:**  
7           **(1) every expenditure of funds by the local unit;**  
8           **(2) each local governmental entity, or instrumentality of a**  
9           **local governmental entity, that received a distribution; and**  
10          **(3) every expenditure of funds by each local governmental**  
11          **entity described in subdivision (2);**  
12 **from amounts received from the food and beverage tax imposed by**  
13 **the local unit during the previous calendar year.**  
14          **(b) The report required under subsection (a) must include for**  
15 **each expenditure, distribution, or payment:**  
16           **(1) the date and amount of the check, expenditure,**  
17           **distribution, or payment;**

SB 37—LS 6363/DI 129



1 (2) the payee or recipient;

2 (3) the specific purpose, including whether the check,  
3 expenditure, distribution, or payment was for an employee  
4 salary or a capital project; and

5 (4) if applicable, a description of the project for which the  
6 check, expenditure, distribution, or payment was made.

7 (c) The report required under subsection (a) must be in a format  
8 and on a form prescribed by the department of local government  
9 finance.

10 (d) The department of local government finance shall post a  
11 report received under subsection (a) on the department's computer  
12 gateway.

13 (e) The requirements under subsection (a) do not apply to taxes  
14 collected under:

15 (1) IC 6-9-12 that are distributed to the capital improvement  
16 board of managers created by IC 36-10-9-3;

17 (2) IC 6-9-35 that are distributed to the capital improvement  
18 board of managers created by IC 36-10-9-3; and

19 (3) IC 6-9-33 that are distributed to the capital improvement  
20 board of managers created by IC 36-10-8.

21 SECTION 2. IC 6-9-20-12 IS ADDED TO THE INDIANA CODE  
22 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
23 UPON PASSAGE]: Sec. 12. (a) The tax authorized under this  
24 chapter expires on the later of:

25 (1) January 1, 2045; or

26 (2) the date on which all bonds or lease agreements  
27 outstanding on May 7, 2023, for which a pledge of tax revenue  
28 is made under this chapter are completely paid.

29 (b) Not later than December 31, 2023, the fiscal officer of the  
30 county shall provide to the department of local government  
31 finance:

32 (1) a list of each bond or lease agreement outstanding on May  
33 7, 2023, for which a pledge of tax revenue is made under this  
34 chapter; and

35 (2) the date on which each bond or lease agreement identified  
36 in subdivision (1) will be completely paid.

37 The department of local government finance shall publish the  
38 information received under this subsection on the department's  
39 interactive and searchable website containing local government  
40 information (the Indiana gateway for governmental units).

41 SECTION 3. IC 6-9-21-10 IS ADDED TO THE INDIANA CODE  
42 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: **Sec. 10. (a) The tax authorized under this**  
 2 **chapter expires on the later of:**

3 (1) **January 1, 2045; or**

4 (2) **the date on which all bonds or lease agreements**  
 5 **outstanding on May 7, 2023, for which a pledge of tax revenue**  
 6 **is made under this chapter are completely paid.**

7 (b) **Not later than December 31, 2023, the fiscal officer of the**  
 8 **county shall provide to the department of local government**  
 9 **finance:**

10 (1) **a list of each bond or lease agreement outstanding on May**  
 11 **7, 2023, for which a pledge of tax revenue is made under this**  
 12 **chapter; and**

13 (2) **the date on which each bond or lease agreement identified**  
 14 **in subdivision (1) will be completely paid.**

15 **The department of local government finance shall publish the**  
 16 **information received under this subsection on the department's**  
 17 **interactive and searchable website containing local government**  
 18 **information (the Indiana gateway for governmental units).**

19 SECTION 4. IC 6-9-24-10 IS ADDED TO THE INDIANA CODE  
 20 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 21 UPON PASSAGE]: **Sec. 10. (a) The tax authorized under this**  
 22 **chapter expires on the later of:**

23 (1) **January 1, 2045; or**

24 (2) **the date on which all bonds or lease agreements**  
 25 **outstanding on May 7, 2023, for which a pledge of tax revenue**  
 26 **is made under this chapter are completely paid.**

27 (b) **Not later than December 31, 2023, the fiscal officer of the**  
 28 **municipality shall provide to the department of local government**  
 29 **finance:**

30 (1) **a list of each bond or lease agreement outstanding on May**  
 31 **7, 2023, for which a pledge of tax revenue is made under this**  
 32 **chapter; and**

33 (2) **the date on which each bond or lease agreement identified**  
 34 **in subdivision (1) will be completely paid.**

35 **The department of local government finance shall publish the**  
 36 **information received under this subsection on the department's**  
 37 **interactive and searchable website containing local government**  
 38 **information (the Indiana gateway for governmental units).**

39 SECTION 5. IC 6-9-25-16 IS ADDED TO THE INDIANA CODE  
 40 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 41 UPON PASSAGE]: **Sec. 16. (a) Subject to section 3(d) of this**  
 42 **chapter, the tax authorized under this chapter expires on the later**



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of:

- (1) January 1, 2045; or
- (2) the date on which all bonds or lease agreements outstanding on May 7, 2023, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2023, the fiscal officer of the county shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on May 7, 2023, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable website containing local government information (the Indiana gateway for governmental units).

SECTION 6. IC 6-9-26-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2045; or
- (2) the date on which all bonds or lease agreements outstanding on May 7, 2023, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2023, the fiscal officer of the county shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on May 7, 2023, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable website containing local government information (the Indiana gateway for governmental units).

SECTION 7. IC 6-9-27-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) A tax authorized under this chapter expires on the later of:

- (1) January 1, 2045; or



1           (2) the date on which all bonds or lease agreements  
2           outstanding on May 7, 2023, for which a pledge of tax revenue  
3           is made under this chapter are completely paid.

4           (b) Not later than December 31, 2023, the fiscal officer of the  
5           municipality shall provide to the department of local government  
6           finance:

7           (1) a list of each bond or lease agreement outstanding on May  
8           7, 2023, for which a pledge of tax revenue is made under this  
9           chapter; and

10          (2) the date on which each bond or lease agreement identified  
11          in subdivision (1) will be completely paid.

12          The department of local government finance shall publish the  
13          information received under this subsection on the department's  
14          interactive and searchable website containing local government  
15          information (the Indiana gateway for governmental units).

16          SECTION 8. IC 6-9-29.5-0.5 IS ADDED TO THE INDIANA  
17          CODE AS A NEW SECTION TO READ AS FOLLOWS  
18          [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) As used in this section,  
19          "local unit" means a county, city, or town.

20          (b) It is the declared intention of the general assembly to only  
21          authorize a local unit to impose a new food and beverage tax under  
22          this article based on the following criteria:

23          (1) Food and beverage tax revenue should only be used for  
24          tourism or quality of life purposes, including but not limited  
25          to:

26                (A) mixed use development projects;

27                (B) quality public spaces;

28                (C) broadband;

29                (D) multiple transportation options;

30                (E) multiple housing options;

31                (F) revitalization of historic, blighted, or vacant properties;

32                (G) arts, culture, and creativity; and

33                (H) recreation and green spaces.

34          (2) The fiscal body of a local unit wishing to impose a new  
35          food and beverage tax after June 30, 2023, must first adopt a  
36          resolution requesting the general assembly to enact legislation  
37          to authorize the food and beverage tax.

38          (3) The general assembly should give preference to requests  
39          from local units in which the fiscal body of the local unit has  
40          held a series of public hearings on the imposition of a new  
41          food and beverage tax in the community before adopting the  
42          resolution to request the general assembly to enact legislation



1 authorizing the tax under subdivision (2).

2 (4) Any new food and beverage tax authorized under this  
3 article must expire on January 1 of the year following the  
4 twentieth calendar year in which the food and beverage tax is  
5 imposed during any part of the year.

6 (5) A local unit that imposes a new food and beverage tax  
7 shall be subject to the reporting requirements set forth in  
8 IC 6-1.1-30-18.

9 SECTION 9. IC 6-9-36-9 IS ADDED TO THE INDIANA CODE  
10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
11 UPON PASSAGE]: Sec. 9. (a) A tax authorized under this chapter  
12 expires on the later of:

13 (1) January 1, 2045; or

14 (2) the date on which all bonds or lease agreements  
15 outstanding on May 7, 2023, for which a pledge of tax revenue  
16 is made under this chapter are completely paid.

17 (b) Not later than December 31, 2023, each fiscal officer of a  
18 county that imposes a food and beverage tax under this chapter  
19 shall provide to the department of local government finance:

20 (1) a list of each bond or lease agreement outstanding on May  
21 7, 2023, for which a pledge of tax revenue is made under this  
22 chapter; and

23 (2) the date on which each bond or lease agreement identified  
24 in subdivision (1) will be completely paid.

25 The department of local government finance shall publish the  
26 information received under this subsection on the department's  
27 interactive and searchable website containing local government  
28 information (the Indiana gateway for governmental units).

29 SECTION 10. IC 6-9-38-27 IS ADDED TO THE INDIANA CODE  
30 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
31 UPON PASSAGE]: Sec. 27. (a) Subject to section 26 of this chapter,  
32 a tax authorized under this chapter expires on the later of:

33 (1) January 1, 2045; or

34 (2) the date on which all bonds or lease agreements  
35 outstanding on May 7, 2023, for which a pledge of tax revenue  
36 is made under this chapter are completely paid.

37 (b) Not later than December 31, 2023, the fiscal officer of the  
38 county and the fiscal officer of each unit that imposes a food and  
39 beverage tax under this chapter shall provide to the department of  
40 local government finance:

41 (1) a list of each bond or lease agreement outstanding on May  
42 7, 2023, for which a pledge of tax revenue is made under this





- 1 chapter; and  
 2 (2) the date on which each bond or lease agreement identified  
 3 in subdivision (1) will be completely paid.  
 4 The department of local government finance shall publish the  
 5 information received under this subsection on the department's  
 6 interactive and searchable website containing local government  
 7 information (the Indiana gateway for governmental units).  
 8 SECTION 11. IC 6-9-40-12 IS ADDED TO THE INDIANA CODE  
 9 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 10 UPON PASSAGE]: Sec. 12. (a) The tax authorized under this  
 11 chapter expires on the later of:  
 12 (1) January 1, 2045; or  
 13 (2) the date on which all bonds or lease agreements  
 14 outstanding on May 7, 2023, for which a pledge of tax revenue  
 15 is made under this chapter are completely paid.  
 16 (b) Not later than December 31, 2023, the fiscal officer of the  
 17 county and the fiscal officer of the city of Angola shall provide to  
 18 the department of local government finance:  
 19 (1) a list of each bond or lease agreement outstanding on May  
 20 7, 2023, for which a pledge of tax revenue is made under this  
 21 chapter; and  
 22 (2) the date on which each bond or lease agreement identified  
 23 in subdivision (1) will be completely paid.  
 24 The department of local government finance shall publish the  
 25 information received under this subsection on the department's  
 26 interactive and searchable website containing local government  
 27 information (the Indiana gateway for governmental units).  
 28 SECTION 12. IC 6-9-41-17 IS ADDED TO THE INDIANA CODE  
 29 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
 30 UPON PASSAGE]: Sec. 17. (a) The tax authorized under this  
 31 chapter expires on the later of:  
 32 (1) January 1, 2045; or  
 33 (2) the date on which all bonds or lease agreements  
 34 outstanding on May 7, 2023, for which a pledge of tax revenue  
 35 is made under this chapter are completely paid.  
 36 (b) Not later than December 31, 2023, the fiscal officer of the  
 37 county and the fiscal officer of the city shall provide to the  
 38 department of local government finance:  
 39 (1) a list of each bond or lease agreement outstanding on May  
 40 7, 2023, for which a pledge of tax revenue is made under this  
 41 chapter; and  
 42 (2) the date on which each bond or lease agreement identified



1           in subdivision (1) will be completely paid.

2           The department of local government finance shall publish the  
3           information received under this subsection on the department's  
4           interactive and searchable website containing local government  
5           information (the Indiana gateway for governmental units).

6           SECTION 13. IC 6-9-43-10 IS ADDED TO THE INDIANA CODE  
7           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
8           UPON PASSAGE]: Sec. 10. (a) The tax authorized under this  
9           chapter expires on the later of:

10           (1) January 1, 2045; or

11           (2) the date on which all bonds or lease agreements  
12           outstanding on May 7, 2023, for which a pledge of tax revenue  
13           is made under this chapter are completely paid.

14           (b) Not later than December 31, 2023, the fiscal officer of the  
15           town shall provide to the department of local government finance:

16           (1) a list of each bond or lease agreement outstanding on May  
17           7, 2023, for which a pledge of tax revenue is made under this  
18           chapter; and

19           (2) the date on which each bond or lease agreement identified  
20           in subdivision (1) will be completely paid.

21           The department of local government finance shall publish the  
22           information received under this subsection on the department's  
23           interactive and searchable website containing local government  
24           information (the Indiana gateway for governmental units).

25           SECTION 14. IC 6-9-44-11 IS ADDED TO THE INDIANA CODE  
26           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
27           UPON PASSAGE]: Sec. 11. (a) The tax authorized under this  
28           chapter expires on the later of:

29           (1) January 1, 2045; or

30           (2) the date on which all bonds or lease agreements  
31           outstanding on May 7, 2023, for which a pledge of tax revenue  
32           is made under this chapter are completely paid.

33           (b) Not later than December 31, 2023, the fiscal officer of the  
34           town shall provide to the department of local government finance:

35           (1) a list of each bond or lease agreement outstanding on May  
36           7, 2023, for which a pledge of tax revenue is made under this  
37           chapter; and

38           (2) the date on which each bond or lease agreement identified  
39           in subdivision (1) will be completely paid.

40           The department of local government finance shall publish the  
41           information received under this subsection on the department's  
42           interactive and searchable website containing local government



1 **information (the Indiana gateway for governmental units).**

2 SECTION 15. IC 6-9-45-11 IS ADDED TO THE INDIANA CODE  
3 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
4 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**  
5 **chapter expires on the later of:**

6 (1) **January 1, 2045; or**

7 (2) **the date on which all bonds or lease agreements**  
8 **outstanding on May 7, 2023, for which a pledge of tax revenue**  
9 **is made under this chapter are completely paid.**

10 (b) **Not later than December 31, 2023, the fiscal officer of the**  
11 **town shall provide to the department of local government finance:**

12 (1) **a list of each bond or lease agreement outstanding on May**  
13 **7, 2023, for which a pledge of tax revenue is made under this**  
14 **chapter; and**

15 (2) **the date on which each bond or lease agreement identified**  
16 **in subdivision (1) will be completely paid.**

17 **The department of local government finance shall publish the**  
18 **information received under this subsection on the department's**  
19 **interactive and searchable website containing local government**  
20 **information (the Indiana gateway for governmental units).**

21 SECTION 16. IC 6-9-47.5-11 IS ADDED TO THE INDIANA  
22 CODE AS A **NEW SECTION** TO READ AS FOLLOWS  
23 [EFFECTIVE UPON PASSAGE]: **Sec. 11. (a) The tax authorized**  
24 **under this chapter expires on the later of:**

25 (1) **January 1, 2045; or**

26 (2) **the date on which all bonds or lease agreements**  
27 **outstanding on May 7, 2023 for which a pledge of tax revenue**  
28 **is made under this chapter are completely paid.**

29 (b) **Not later than December 31, 2023, the fiscal officer of the**  
30 **county shall provide to the department of local government**  
31 **finance:**

32 (1) **a list of each bond or lease agreement outstanding on May**  
33 **7, 2023, for which a pledge of tax revenue is made under this**  
34 **chapter; and**

35 (2) **the date on which each bond or lease agreement identified**  
36 **in subdivision (1) will be completely paid.**

37 **The department of local government finance shall publish the**  
38 **information received under this subsection on the department's**  
39 **interactive and searchable website containing local government**  
40 **information (the Indiana gateway for governmental units).**

41 SECTION 17. IC 6-9-49-11 IS ADDED TO THE INDIANA CODE  
42 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this  
2 chapter expires on the later of:

3 (1) January 1, 2045; or

4 (2) the date on which all bonds or lease agreements  
5 outstanding on May 7, 2023, for which a pledge of tax revenue  
6 is made under this chapter are completely paid.

7 (b) Not later than December 31, 2023, the fiscal officer of the  
8 city shall provide to the department of local government finance:

9 (1) a list of each bond or lease agreement outstanding on May  
10 7, 2023, for which a pledge of tax revenue is made under this  
11 chapter; and

12 (2) the date on which each bond or lease agreement identified  
13 in subdivision (1) will be completely paid.

14 The department of local government finance shall publish the  
15 information received under this subsection on the department's  
16 interactive and searchable website containing local government  
17 information (the Indiana gateway for governmental units).

18 SECTION 18. IC 6-9-50-11 IS ADDED TO THE INDIANA CODE  
19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
20 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this  
21 chapter expires on the later of:

22 (1) January 1, 2045; or

23 (2) the date on which all bonds or lease agreements  
24 outstanding on May 7, 2023, for which a pledge of tax revenue  
25 is made under this chapter are completely paid.

26 (b) Not later than December 31, 2023, the fiscal officer of the  
27 town shall provide to the department of local government finance:

28 (1) a list of each bond or lease agreement outstanding on May  
29 7, 2023, for which a pledge of tax revenue is made under this  
30 chapter; and

31 (2) the date on which each bond or lease agreement identified  
32 in subdivision (1) will be completely paid.

33 The department of local government finance shall publish the  
34 information received under this subsection on the department's  
35 interactive and searchable website containing local government  
36 information (the Indiana gateway for governmental units).

37 SECTION 19. IC 6-9-51-11 IS ADDED TO THE INDIANA CODE  
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
39 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this  
40 chapter expires on the later of:

41 (1) January 1, 2045; or

42 (2) the date on which all bonds or lease agreements



1            **outstanding on May 7, 2023, for which a pledge of tax revenue**  
2            **is made under this chapter are completely paid.**  
3            **(b) Not later than December 31, 2023, the fiscal officer of the**  
4            **city shall provide to the department of local government finance:**  
5            **(1) a list of each bond or lease agreement outstanding on May**  
6            **7, 2023, for which a pledge of tax revenue is made under this**  
7            **chapter; and**  
8            **(2) the date on which each bond or lease agreement identified**  
9            **in subdivision (1) will be completely paid.**  
10           **The department of local government finance shall publish the**  
11           **information received under this subsection on the department's**  
12           **interactive and searchable website containing local government**  
13           **information (the Indiana gateway for governmental units).**  
14           SECTION 20. IC 6-9-52-11 IS ADDED TO THE INDIANA CODE  
15           AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE  
16           UPON PASSAGE]: Sec. 11. (a) The tax authorized under this  
17           chapter expires on:  
18                  (1) January 1, 2045; or  
19                  (2) the date on which all bonds or lease agreements  
20                  outstanding on May 7, 2023, for which a pledge of tax revenue  
21                  is made under this chapter are completely paid.  
22           (b) Not later than December 31, 2023, the fiscal officer of the  
23           town shall provide to the department of local government finance:  
24                  (1) a list of each bond or lease agreement outstanding on May  
25                  7, 2023, for which a pledge of tax revenue is made under this  
26                  chapter; and  
27                  (2) the date on which each bond or lease agreement identified  
28                  in subdivision (1) will be completely paid.  
29           The department of local government finance shall publish the  
30           information received under this subsection on the department's  
31           interactive and searchable website containing local government  
32           information (the Indiana gateway for governmental units).  
33           SECTION 21. An emergency is declared for this act.



## COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 37, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 2, line 17, delete "2043;" and insert "2045;"  
 Page 2, line 37, delete "2043;" and insert "2045;"  
 Page 3, line 15, delete "2043;" and insert "2045;"  
 Page 3, line 36, delete "2043;" and insert "2045;"  
 Page 4, line 14, delete "2043;" and insert "2045;"  
 Page 4, line 34, delete "2043;" and insert "2045;"  
 Page 6, line 5, delete "2043;" and insert "2045;"  
 Page 6, line 25, delete "2043;" and insert "2045;"  
 Page 7, line 4, delete "2043;" and insert "2045;"  
 Page 7, line 24, delete "2043;" and insert "2045;"  
 Page 8, line 2, delete "2043;" and insert "2045;"  
 Page 8, line 21, delete "2043;" and insert "2045;"  
 Page 8, line 40, delete "2043;" and insert "2045;"  
 Page 9, line 17, delete "2043;" and insert "2045;"  
 Page 9, line 37, delete "2043;" and insert "2045;"  
 Page 10, line 14, delete "2043;" and insert "2045;"  
 Page 10, line 33, delete "2043;" and insert "2045;"  
 Page 11, line 10, delete "2043;" and insert "2045;"

and when so amended that said bill do pass.

(Reference is to SB 37 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 10, Nays 1.

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 SENATE MOTION

Madam President: I move that Senate Bill 37 be amended to read as follows:

Page 2, between lines 12 and 13, begin a new paragraph and insert:  
**"(e) The requirements under subsection (a) do not apply to taxes collected under:**  
**(1) IC 6-9-12 that are distributed to the capital improvement board of managers created by IC 36-10-9-3;**

SB 37—LS 6363/DI 129



- (2) IC 6-9-35 that are distributed to the capital improvement board of managers created by IC 36-10-9-3; and**
- (3) IC 6-9-33 that are distributed to the capital improvement board of managers created by IC 36-10-8."**

(Reference is to SB 37 as printed January 18, 2023.)

HOLDMAN

