



Reprinted
February 10, 2023

SENATE BILL No. 78

DIGEST OF SB 78 (Updated February 9, 2023 3:33 pm - DI 134)

Citations Affected: IC 6-3.6.

Synopsis: Distributions of public safety income tax revenue. Requires that part of a certified distribution allocated to a county (other than Marion County), subject to a qualified township's application, be allocated among the qualified townships in the county. Provides the calculation for the amount of the allocation. Provides that a qualified township and various fire entities may apply to the county adopting body for a distribution of tax revenue. Provides that the county adopting body shall review an application and shall, before September 1 of a year, adopt a resolution requiring tax revenue to be distributed to a qualified applicant or applicants. Provides that the county adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance. Provides that an adopted
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Effective: July 1, 2023.

**Niemeyer, Charbonneau, Dernulc,
Bohacek, Randolph Lonnie M,
Ford Jon**

January 9, 2023, read first time and referred to Committee on Tax and Fiscal Policy.
January 26, 2023, amended, reported favorably — Do Pass.
February 9, 2023, read second time, amended, ordered engrossed.

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Digest Continued

resolution submitted in a timely manner to the county auditor and the department of local government finance applies to distributions of tax revenue to the qualified applicant in the following calendar year and each calendar year thereafter until the qualified applicant rescinds the application. Provides that a qualified applicant that wishes to rescind its application under this subsection must notify the county adopting body in writing. Provides that if the county adopting body receives a qualified applicant's written notice to rescind its application, the county adopting body shall adopt a resolution rescinding the qualified applicant's distribution before September 1 of a year and shall provide a copy of the resolution to the county auditor and the department of local government finance.

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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. 78

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 6-3.6-6-8, AS AMENDED BY P.L.247-2017,
2 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2023]: Sec. 8. (a) This section applies to the allocation of
4 additional revenue from a tax under this chapter to public safety
5 purposes. Funding dedicated for a PSAP under a former tax continues
6 to apply under this chapter until it is rescinded or modified. If funding
7 was not dedicated for a PSAP under a former tax, the adopting body
8 may adopt a resolution providing that all or part of the additional
9 revenue allocated to public safety is to be dedicated for a PSAP. The
10 resolution first applies in the following year and then thereafter until it
11 is rescinded or modified. Funding dedicated for a PSAP shall be
12 allocated and distributed as provided in IC 6-3.6-11-4.

13 **(b) As used in this section, "qualified fire protection district"**
14 **means a fire protection district established under IC 36-8-11.**

15 **(c) As used in this section, "qualified fire protection territory"**
16 **means a fire protection territory as described in IC 36-8-19-5**
17 **whose boundaries are entirely contained within a single county**

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1 other than Marion County.

2 (d) As used in this section, "qualified township" of a county
3 refers to any township with a fire levy in a county (other than
4 Marion County) that operates or contracts with a fire department,
5 a volunteer fire department, or an emergency medical services
6 provider.

7 ~~(e)~~ (e) Except as provided in subsection ~~(e)~~, (g), the amount of the
8 certified distribution that is allocated to public safety purposes, and
9 after making allocations under IC 6-3.6-11, shall be allocated to the
10 county and to each municipality in the county that is carrying out or
11 providing at least one (1) public safety purpose. For purposes of this
12 subsection, in the case of a consolidated city, the total property taxes
13 imposed by the consolidated city include the property taxes imposed by
14 the consolidated city and all special taxing districts (except for a public
15 library district, a public transportation corporation, and a health and
16 hospital corporation), and all special service districts. The amount
17 allocated under this subsection to a county or municipality is equal to
18 the result of:

19 (1) the amount of the remaining certified distribution that is
20 allocated to public safety purposes; multiplied by

21 (2) a fraction equal to:

22 (A) in the case of a county that initially imposed a rate for
23 public safety under IC 6-3.5-6 (repealed), the result of the total
24 property taxes imposed in the county by the county or
25 municipality for the calendar year preceding the distribution
26 year, divided by the sum of the total property taxes imposed in
27 the county by the county and each municipality in the county
28 that is entitled to a distribution under this section for that
29 calendar year; or

30 (B) in the case of a county that initially imposed a rate for
31 public safety under IC 6-3.5-1.1 (repealed) or a county that did
32 not impose a rate for public safety under either IC 6-3.5-1.1
33 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed
34 allocation amount of the county or municipality for the
35 calendar year preceding the distribution year, divided by the
36 sum of the attributed allocation amounts of the county and
37 each municipality in the county that is entitled to a distribution
38 under this section for that calendar year.

39 (f) Part of the certified distribution allocated to a county (other
40 than Marion County) under subsection (e) shall, subject to the
41 qualified township's application to the county adopting body under
42 this subsection, be allocated among the qualified townships in the



1 county. The amount allocated under this subsection to each
2 qualified township is equal to the result of:

3 (1) the amount of the certified distribution that is allocated to
4 the county under subsection (e); multiplied by

5 (2) a fraction equal to:

6 (A) in the case of a county that initially imposed a rate for
7 public safety under IC 6-3.5-6 (repealed), the result of the
8 total property taxes imposed in the county by the qualified
9 township for the calendar year, divided by the sum of the
10 total property taxes imposed in the county by the county
11 and each qualified township in the county; or

12 (B) in the case of a county that initially imposed a rate for
13 public safety under IC 6-3.5-1.1 (repealed) or a county that
14 did not impose a rate for public safety under either
15 IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result
16 of the attributed allocation amount of the qualified
17 township for the calendar year, divided by the sum of the
18 attributed allocation amounts of the county and each
19 qualified township in the county.

20 A qualified township may, before July 1 of a year, apply to the
21 county adopting body for a distribution of tax revenue under this
22 section. The county adopting body shall review an application
23 submitted by a qualified township under this subsection and shall,
24 before September 1 of a year, adopt a resolution requiring tax
25 revenue to be distributed to the qualified township under this
26 section. The county adopting body shall provide a copy of the
27 resolution to the county auditor and the department of local
28 government finance not more than fifteen (15) days after the
29 resolution is adopted. A resolution adopted under this subsection
30 and provided in a timely manner to the county auditor and the
31 department of local government finance applies to distributions of
32 tax revenue to the qualified township in the following calendar
33 year and each calendar year thereafter until the qualified township
34 rescinds its application under this subsection. A qualified township
35 that wishes to rescind its application under this subsection must
36 notify the county adopting body in writing before July 1 of a year.
37 If the county adopting body receives a qualified township's written
38 notice to rescind its application for a distribution of tax revenue
39 under this subsection, the county adopting body shall adopt a
40 resolution rescinding the qualified township's distribution before
41 September 1 of a year and shall provide a copy of the resolution to
42 the county auditor and the department of local government finance



1 **not more than fifteen (15) days after the resolution is adopted.**

2 ~~(e)~~ **(g)** A fire department, volunteer fire department, **qualified fire**
 3 **protection territory provider unit, qualified fire protection district,**
 4 or emergency medical services provider that:

5 (1) provides fire protection or emergency medical services within
 6 the county; and

7 (2) is operated by or serves a political subdivision that is not
 8 otherwise entitled to receive a distribution of tax revenue under
 9 this section;

10 may, before July 1 of a year, apply to the **county** adopting body for a
 11 distribution of tax revenue under this section during the following
 12 calendar year. The **county** adopting body shall review an application
 13 submitted **by a qualified fire protection territory provider unit or**
 14 **qualified fire protection district** under this subsection and ~~may~~ **shall**,
 15 before September 1 of a year, adopt a resolution requiring ~~that one (1)~~
 16 ~~or more of the applicants shall receive a specified amount of the tax~~
 17 ~~revenue to be distributed to the qualified applicant under this section.~~
 18 ~~during the following calendar year.~~ The **county** adopting body shall
 19 provide a copy of the resolution to the county auditor and the
 20 department of local government finance not more than fifteen (15) days
 21 after the resolution is adopted. A resolution adopted under this
 22 subsection and provided in a timely manner to the county auditor and
 23 the department applies only to distributions in the following calendar
 24 year. Any amount of tax revenue distributed under this subsection to a
 25 fire department, volunteer fire department, or emergency medical
 26 services provider shall be distributed before the remainder of the tax
 27 revenue is allocated under subsection ~~(b)~~. **the department of local**
 28 **government finance applies to distributions of tax revenue to the**
 29 **qualified applicant in the following calendar year and each**
 30 **calendar year thereafter until the qualified applicant rescinds its**
 31 **application under this subsection. A qualified applicant that wishes**
 32 **to rescind its application under this subsection must notify the**
 33 **county adopting body in writing before July 1 of a year. If the**
 34 **county adopting body receives a qualified applicant's written**
 35 **notice to rescind its application for a distribution of tax revenue**
 36 **under this subsection, the county adopting body shall adopt a**
 37 **resolution rescinding the qualified applicant's distribution before**
 38 **September 1 of a year and shall provide a copy of the resolution to**
 39 **the county auditor and the department of local government finance**
 40 **not more than fifteen (15) days after the resolution is adopted.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 78, 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 39, after "shall" insert "**, subject to the qualified township's application to the county adopting body under this subsection,**".

and when so amended that said bill do pass.

(Reference is to SB 78 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 13, Nays 0.

 SENATE MOTION

Madam President: I move that Senate Bill 78 be amended to read as follows:

Page 2, line 3, after "township" insert "**with a fire levy**".

Page 4, line 2, after "territory" insert "**provider unit**".

Page 4, line 9, after "to the" insert "**county**".

Page 4, line 11, after "The" insert "**county**".

Page 4, line 11, after "submitted" insert "**by a qualified fire protection territory provider unit or qualified fire protection district**".

Page 4, line 12, strike "may," and insert "**shall,**".

Page 4, line 13, strike "that one (1) or more of the applicants shall receive".

Page 4, line 14, strike "a specified amount of the".

Page 4, line 14, after "distributed" insert "**to the qualified applicant**".

Page 4, line 15, after "section" insert ".".

Page 4, line 15, strike "during the following calendar year.".

Page 4, line 15, after "year. The" insert "**county**".

Page 4, strike lines 20 through 23.

Page 4, line 24, strike "revenue is allocated under subsection".

Page 4, line 24, delete "(e)." and insert "**the department of local**".

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government finance applies to distributions of tax revenue to the qualified applicant in the following calendar year and each calendar year thereafter until the qualified applicant rescinds its application under this subsection. A qualified applicant that wishes to rescind its application under this subsection must notify the county adopting body in writing before July 1 of a year. If the county adopting body receives a qualified applicant's written notice to rescind its application for a distribution of tax revenue under this subsection, the county adopting body shall adopt a resolution rescinding the qualified applicant's distribution before September 1 of a year and shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted."

Renumber all SECTIONS consecutively.

(Reference is to SB 78 as printed January 27, 2023.)

NIEMEYER

