



Reprinted
February 19, 2019

SENATE BILL No. 248

DIGEST OF SB 248 (Updated February 18, 2019 4:00 pm - DI 120)

Citations Affected: IC 6-3.6.

Synopsis: Distributions of public safety income tax revenue. Requires the distribution of public safety local income tax revenues to a township that provides fire protection or emergency medical services (other than a township in Marion County). Permits a qualified fire protection territory and a qualified fire protection district (other than in Marion County) to be eligible to receive distributions of public safety local income tax revenues.

Effective: July 1, 2019.

Niemeyer, Ford Jon

January 3, 2019, read first time and referred to Committee on Tax and Fiscal Policy.
February 7, 2019, reported favorably — Do Pass.
February 18, 2019, read second time, amended, ordered engrossed.

SB 248—LS 6594/DI 134



Reprinted
February 19, 2019

First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 248

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, 2019]: 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6 to apply under this chapter until it is rescinded or modified.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 territory"**
14 **means a fire protection territory as described in IC 36-8-19-5**
15 **whose boundaries are entirely contained within a single county**
16 **other than Marion County.**

17 **(c) As used in this section, "qualified fire protection district"**

SB 248—LS 6594/DI 134



1 means a fire protection district established under IC 36-8-11.

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

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

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

20 (2) a fraction equal to:

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

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

38 (f) Part of the certified distribution allocated to a county (other
39 than Marion County) under subsection (e) shall be allocated among
40 the qualified townships in the county. The amount allocated under
41 this subsection to each qualified township is equal to the result of:

42 (1) the amount of the certified distribution that is allocated to



1 the county under subsection (e); multiplied by
 2 (2) a fraction equal to:

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

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

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

41 (e) (g) A fire department, volunteer fire department, **qualified fire**
 42 **protection territory, qualified fire protection district,** or emergency



1 medical services provider that:
2 (1) provides fire protection or emergency medical services within
3 the county; and
4 (2) is operated by or serves a political subdivision that is not
5 otherwise entitled to receive a distribution of tax revenue under
6 this section;
7 may, before July 1 of a year, apply to the adopting body for a
8 distribution of tax revenue under this section during the following
9 calendar year. The adopting body shall review an application submitted
10 under this subsection and may, before September 1 of a year, adopt a
11 resolution requiring that one (1) or more of the applicants shall receive
12 a specified amount of the tax revenue to be distributed under this
13 section during the following calendar year. The adopting body shall
14 provide a copy of the resolution to the county auditor and the
15 department of local government finance not more than fifteen (15) days
16 after the resolution is adopted. A resolution adopted under this
17 subsection and provided in a timely manner to the county auditor and
18 the department applies only to distributions in the following calendar
19 year. Any amount of tax revenue distributed under this subsection to a
20 fire department, volunteer fire department, or emergency medical
21 services provider shall be distributed before the remainder of the tax
22 revenue is allocated under subsection ~~(b)~~ (e).



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 248, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to SB 248 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 2

 SENATE MOTION

Madam President: I move that Senate Bill 248 be amended to read as follows:

Page 1, between lines 15 and 16, begin a new paragraph and insert:
"(c) As used in this section, "qualified fire protection district" means a fire protection district established under IC 36-8-11."

Page 1, line 16, delete "(c)" and insert "**(d)**".

Page 2, line 3, delete "(d)" and insert "**(e)**".

Page 2, line 3, delete "(f)," and insert "**(g)**".

Page 2, line 35, delete "(e)" and insert "**(f)**".

Page 2, line 36, delete "(d)" and insert "**(e)**".

Page 2, line 40, delete "(d)" and insert "**(e)**".

Page 3, line 14, delete "(f)" and insert "**(g)**".

Page 3, line 15, after "territory," insert "**qualified fire protection district,**".

Page 3, line 36, delete "(d)" and insert "**(e)**".

(Reference is to SB 248 as printed February 8, 2019.)

NIEMEYER



SENATE MOTION

Madam President: I move that Senate Bill 248 be amended to read as follows:

Page 3, between lines 13 and 14, begin a new line blocked left and insert:

"A qualified township may, before July 1 of a year, apply to the county adopting body for a distribution of tax revenue under this section. The county adopting body shall review an application submitted by a qualified township under this subsection and shall, before September 1 of a year, adopt a resolution requiring tax revenue to be distributed to the qualified township under this section. The county adopting body 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. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department of local government finance applies to distributions of tax revenue to the qualified township in the following calendar year and each calendar year thereafter until the qualified township rescinds its application under this subsection. A qualified township 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 township'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 township'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."

(Reference is to SB 248 as printed February 8, 2019.)

NIEMEYER

 SENATE MOTION

Madam President: I move that Senate Bill 248 be amended to read as follows:

Page 1, line 15, delete "county." insert "**county other than Marion County.**"

SB 248—LS 6594/DI 134



Page 1, line 17, delete "the county" and insert "**a county (other than Marion County)**".

Page 2, line 35, after "county" insert "**(other than Marion County)**".

(Reference is to SB 248 as printed February 8, 2019.)

MERRITT

