



January 29, 2021

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## SENATE BILL No. 279

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DIGEST OF SB 279 (Updated January 26, 2021 12:30 pm - DI 120)

**Citations Affected:** IC 6-3.6.

**Synopsis:** Distribution of revenue for public safety purposes. Provides that, subject to the approval of a county adopting body, a fire protection district or a qualified fire protection territory may apply for distributions of tax revenue. Provides that a township that provides fire protection or emergency medical services (other than a township in Marion County) may apply to a county adopting body for a distribution of tax revenue for public safety purposes. Requires the adopting body to conduct a public hearing to review and approve the application. Specifies the method for determining the amount of the distribution to the qualified township.

**Effective:** July 1, 2022.

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### Niemeyer

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January 11, 2021, read first time and referred to Committee on Tax and Fiscal Policy.  
January 28, 2021, amended, reported favorably — Do Pass.

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SB 279—LS 6921/DI 138





January 29, 2021

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.

## SENATE BILL No. 279

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, 2022]: 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, "fire protection district" means a fire**  
14 **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 established under IC 36-8-19-5**  
17 **that is:**

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1 (1) entirely contained within a single county other than  
2 Marion County; or

3 (2) contained within two (2) counties, and neither county is  
4 Marion County.

5 (d) As used in this section, "qualified township" of a county  
6 means a township that:

7 (1) is located in a county other than Marion County; and

8 (2) operates or contracts with a fire department, a volunteer  
9 fire department, or an emergency medical services provider.

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

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

24 (2) a fraction equal to:

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

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

42 ~~(e)~~ (f) A fire department, volunteer fire department, **qualified fire**



1 **protection territory, fire protection district, or emergency medical**  
 2 **services provider that:**

3 (1) provides fire protection or emergency medical services within  
 4 the county; and

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

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

24 **(g) This subsection applies to counties in which an ordinance**  
 25 **under subsection (a) allocating additional revenue for public safety**  
 26 **purposes is in effect on June 30, 2022. This subsection does not**  
 27 **apply to counties in which an ordinance providing for the funding**  
 28 **of a PSAP is in effect, unless other additional revenue is allocated**  
 29 **under subsection (a). A qualified township may, before July 1,**  
 30 **apply to the county adopting body for a distribution of tax revenue**  
 31 **from the amount allocated to the county under subsection (e). The**  
 32 **county adopting body shall hold a public hearing in reviewing an**  
 33 **application submitted by a qualified township under this**  
 34 **subsection. Notice of the public hearing must be published in**  
 35 **accordance with IC 5-3-1, and the public hearing must be**  
 36 **conducted in accordance with IC 5-14-1.5. If the county adopting**  
 37 **body approves the application, the county adopting body shall,**  
 38 **before September 1, adopt a resolution requiring tax revenue to be**  
 39 **distributed to the qualified township under this subsection. The**  
 40 **resolution shall specify the amount or percentage of tax revenue to**  
 41 **be distributed to the qualifying township. Notwithstanding**  
 42 **IC 6-3.6-3-2(d), the county adopting body shall provide a copy of**



1 the resolution to the county auditor and the department of local  
 2 government finance not later than five (5) business days after the  
 3 resolution is adopted. A resolution adopted under this subsection  
 4 and provided in a timely manner to the county auditor and the  
 5 department of local government finance applies to distributions of  
 6 tax revenue to the qualified township in the following calendar  
 7 year and each calendar year thereafter until the qualified township  
 8 rescinds its application under subsection (i). If a qualified township  
 9 joins a qualified fire protection territory, the qualified township's  
 10 application under this subsection is rescinded.

11 (h) This subsection applies to counties in which an ordinance  
 12 under subsection (a) allocating additional revenue for public safety  
 13 purposes is not in effect on June 30, 2022 (regardless of whether an  
 14 ordinance providing for the funding of a PSAP is in effect). For  
 15 counties subject to this subsection, the county auditor shall allocate  
 16 part of the certified distribution allocated to a county (other than  
 17 Marion County) under subsection (e) among the qualified  
 18 townships in the county. An amount allocated under this subsection  
 19 to each qualified township is equal to the result of:

- 20 (1) the amount of the certified distribution that is allocated to  
 21 the county under subsection (e); multiplied by  
 22 (2) a fraction equal to:

23 (A) in the case of a county that initially imposed a tax rate  
 24 under IC 6-3.5-6 (repealed), the result of the total property  
 25 taxes imposed in the county by the qualified township for  
 26 the calendar year, divided by the sum of the total property  
 27 taxes imposed in the county by the county and each  
 28 municipality and qualified township in the county; or

29 (B) in the case of a county that initially imposed a tax rate  
 30 under IC 6-3.5-1.1 (repealed) or a county that did not  
 31 impose a tax rate for under either IC 6-3.5-1.1 (repealed)  
 32 or IC 6-3.5-6 (repealed), the result of the attributed  
 33 allocation amount of the qualified township for the  
 34 calendar year, divided by the sum of the attributed  
 35 allocation amounts of the county and each municipality  
 36 and qualified township in the county.

37 (i) A qualified township that wishes to rescind its application  
 38 under subsection (g) must notify the county adopting body in  
 39 writing before July 1. If the county adopting body receives a  
 40 qualified township's written notice to rescind its application for a  
 41 distribution of tax revenue, the county adopting body shall adopt  
 42 a resolution rescinding the qualified township's distribution before



1     **September 1. Notwithstanding IC 6-3.6-3-2(d), the county adopting**  
2     **body shall provide a copy of the resolution rescinding the**  
3     **distribution to the county auditor and the department of local**  
4     **government finance not later than five (5) business days after the**  
5     **resolution is adopted.**



COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 279, 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:

Replace the effective date in SECTION 1 with "[EFFECTIVE JULY 1, 2022]".

Page 3, line 26, delete "2021" and insert "**2022**".

Page 4, line 13, delete "2021" and insert "**2022**".

Page 5, delete line 6.

and when so amended that said bill do pass.

(Reference is to SB 279 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 14, Nays 0.

