

SENATE BILL No. 296

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18-24.

Synopsis: Property tax levies. Provides that Jennings Township in Fayette County may increase its maximum township unit levy and its maximum levy for fire protection and emergency services for 2018. Limits the increase to what each of these levies would be for 2018 if the township had imposed the maximum amount for each of these levies for 2004 and thereafter. Provides that the new maximum levies are used in the calculation of maximum levies for the following years.

Effective: July 1, 2017.

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January 9, 2017, read first time and referred to Committee on Appropriations.



First Regular Session 120th General Assembly (2017)

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 2016 Regular Session of the General Assembly.

SENATE BILL No. 296

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 6-1.1-18-24 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2017]: **Sec. 24. (a) This section applies to Jennings Township in
4 Fayette County.**

5 **(b) The executive of the township may, upon approval by the**
6 **township fiscal body, submit a petition to the department of local**
7 **government finance for an increase in the maximum permissible ad**
8 **valorem property tax levy under:**

9 **(1) IC 6-1.1-18.5 (for the township's funds that are not used**
10 **for township fire protection and emergency services); and**

11 **(2) IC 36-8-13 (for the township's fire protection and**
12 **emergency services);**

13 **for property taxes first due and payable in 2018.**

14 **(c) The department of local government finance shall increase**
15 **the maximum permissible ad valorem property tax levies specified**
16 **in subsection (b) for a township that submits a petition under this**
17 **section by the lesser of:**



- 1 **(1) the amount of the increase for each levy that is requested**
- 2 **in the petition; or**
- 3 **(2) the amount necessary to increase each of these levies for**
- 4 **2018 to the amount that each of these levies would be for 2018**
- 5 **if the department had used for each of these levies the**
- 6 **maximum permissible levy instead of the certified levy when**
- 7 **computing the township's maximum levy amount for 2004 for**
- 8 **each of these levies.**
- 9 **(d) A township's maximum permissible ad valorem property tax**
- 10 **levy under IC 6-1.1-18.5 and IC 36-8-13 for property taxes first**
- 11 **due and payable in 2018, as adjusted under this section, shall be**
- 12 **used in the determination of the township's maximum permissible**
- 13 **ad valorem property tax levy under IC 6-1.1-18.5 and IC 36-8-13**
- 14 **for property taxes first due and payable in 2019 and thereafter.**
- 15 **(e) This section expires June 30, 2021.**

