



February 20, 2019

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## SENATE BILL No. 483

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DIGEST OF SB 483 (Updated February 19, 2019 10:14 am - DI 109)

**Citations Affected:** IC 6-6; IC 10-17.

**Synopsis:** County service officers. Provides that 5% of the funds a county receives under the excise tax replacement disbursement to be used to fund county service officers is to be set aside from each individual county's distribution after the state welfare and tuition support allocation is deducted from the total amount available for apportionment and distribution. Requires a county with more than 2,500 veterans to hire an additional part-time county service officer.

**Effective:** July 1, 2019.

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### Alting, Tomes, Melton

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January 14, 2019, read first time and referred to Committee on Veterans Affairs and The Military.  
February 19, 2019, amended, reported favorably — Do Pass.

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SB 483—LS 7285/DI 107





February 20, 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. 483

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A BILL FOR AN ACT to amend the Indiana Code concerning public safety.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 6-6-5-9.5 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9.5. (a) Before the  
3 twentieth day of each month the bureau shall do the following:  
4 (1) Determine the amount of excise taxes that would have been  
5 collected for each county for the preceding month based on the  
6 tax rate schedule that was in effect on January 1, 1995.  
7 (2) Determine and report to the auditor of state the difference  
8 between what was actually collected for each county for that  
9 month and what would have been collected at the January 1,  
10 1995, rates.  
11 (b) For the months of January through November, the auditor of  
12 state shall determine a monthly uniform disbursement percentage to be  
13 applied in determining the amount of motor vehicle excise tax  
14 replacement money to be disbursed to each county. The monthly  
15 uniform disbursement percentage equals the quotient of the sum of the  
16 amounts transferred under IC 4-30-17-3.5 plus the amounts transferred  
17 under subsections (f) and (g) to the motor vehicle excise tax

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1 replacement account in the month of the bureau's report divided by the  
2 sum of the total differences for all counties, as determined under  
3 subsection (a) and identified in the bureau's report for that month.

4 (c) For December, the auditor of state shall determine an annual  
5 uniform disbursement percentage to be applied in determining the  
6 amount of motor vehicle excise tax replacement money to be disbursed  
7 to each county in December as an annual adjustment.

8 (d) The annual uniform disbursement percentage equals the quotient  
9 of the sum of the amounts transferred under IC 4-30-17-3.5 plus the  
10 amounts transferred under subsections (f) and (g) to the motor vehicle  
11 excise tax replacement account in the months of January through  
12 December divided by the sum of the total differences for all counties,  
13 as determined under subsection (a) and identified in the bureau's  
14 reports for the months of January through December.

15 (e) For the months of January through November, the auditor of  
16 state shall distribute to the county the amount of the difference  
17 determined under subsection (a) in the month of the bureau's report for  
18 that county, multiplied by the monthly uniform disbursement  
19 percentage for that month. For December, the auditor shall distribute  
20 to the county the total difference in the bureau's reports determined  
21 under subsection (a) in the months of January through December for  
22 that county, multiplied by the annual uniform disbursement percentage,  
23 less the amounts distributed to the county in January through  
24 November. However, the total distribution to a county in a calendar  
25 year may not exceed the total difference in the bureau's reports  
26 determined under subsection (a) in the months of January through  
27 December for that county in the year.

28 (f) The transfers under this subsection are in addition to the transfers  
29 required under IC 4-30-17-3.5 and subsection (g). Before the  
30 twenty-fifth day of each month, the auditor of state shall transfer from  
31 the state general fund to the state general fund motor vehicle excise tax  
32 replacement account sixteen thousand nine hundred seventy-four  
33 dollars (\$16,974). The transfers required under this subsection are  
34 annually appropriated from the state general fund.

35 (g) This subsection applies only after December 31, 1995, and  
36 applies only if insufficient money is available in the build Indiana fund  
37 to make the distributions to the state general fund motor vehicle excise  
38 tax replacement account that are required under IC 4-30-17-3.5. Before  
39 the twenty-fifth day of each month, the auditor of state shall transfer  
40 from the state general fund to the state general fund motor vehicle  
41 excise tax replacement account the difference between:

42 (1) the amount that IC 4-30-17-3.5 requires the auditor of state to



1 distribute from the build Indiana fund to the state general fund  
2 motor vehicle excise tax replacement account; and

3 (2) the amount that is available for distribution from the build  
4 Indiana fund to the state general fund motor vehicle excise tax  
5 replacement account.

6 The transfers required under this subsection are annually appropriated  
7 from the state general fund.

8 (h) Any money remaining in the motor vehicle excise tax  
9 replacement account after the last county distribution in December  
10 shall be transferred to the build Indiana fund. The auditor of state shall  
11 make the distribution before the end of the month the auditor receives  
12 the bureau's report.

13 (i) The money needed for the distribution shall be withdrawn from  
14 the motor vehicle excise tax replacement account. There is  
15 appropriated from the state general fund motor vehicle excise tax  
16 replacement account, the amount needed to make the distributions  
17 required by this section.

18 (j) Distributions made under this section are considered motor  
19 vehicle excise taxes for purposes of allocating revenue among taxing  
20 units under this chapter.

21 **(k) Five percent (5%) of the funds distributed to a county under**  
22 **this section shall be used to fund county service officers under**  
23 **IC 10-17-1-9.**

24 SECTION 2. IC 6-6-5-10, AS AMENDED BY P.L.261-2013,  
25 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2019]: Sec. 10. (a) The bureau shall establish procedures  
27 necessary for the collection of the tax imposed by this chapter and for  
28 the proper accounting for the same. The necessary forms and records  
29 shall be subject to approval by the state board of accounts.

30 (b) The county treasurer, upon receiving the excise tax collections,  
31 shall receipt such collections into a separate account for settlement  
32 thereof at the same time as property taxes are accounted for and settled  
33 in June and December of each year, with the right and duty of the  
34 treasurer and auditor to make advances prior to the time of final  
35 settlement of such property taxes in the same manner as provided in  
36 IC 5-13-6-3.

37 (c) As used in this subsection, "taxing district" has the meaning set  
38 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in  
39 IC 6-1.1-1-21, and "tuition support levy" refers to a school  
40 corporation's tuition support property tax levy under IC 20-45-3-11  
41 (repealed) for the school corporation's general fund. The county auditor  
42 shall determine the total amount of excise taxes collected for each



1 taxing district in the county and the amount so collected (and the  
 2 distributions received under section 9.5 of this chapter) shall be  
 3 apportioned and distributed among the respective funds of the taxing  
 4 units in the same manner and at the same time as property taxes are  
 5 apportioned and distributed (subject to adjustment as provided in  
 6 IC 36-8-19-7.5). However, for purposes of determining distributions  
 7 under this section for 2009 and each year thereafter, a state welfare and  
 8 tuition support allocation shall be deducted from the total amount  
 9 available for apportionment and distribution to taxing units under this  
 10 section before any apportionment and distribution is made. **Five**  
 11 **percent (5%) of the excise tax replacement disbursement received**  
 12 **by each county under section 9.5 of this chapter, after the state**  
 13 **welfare and tuition support allocation is deducted from the total**  
 14 **amount available for apportionment and distribution, shall be set**  
 15 **aside for county service officers as set out in section 9.5(k) of this**  
 16 **chapter.** The county auditor shall remit the state welfare and tuition  
 17 support allocation to the treasurer of state for deposit, as directed by the  
 18 budget agency. The amount of the state welfare and tuition support  
 19 allocation for a county for a particular year is equal to the result  
 20 determined under STEP FOUR of the following formula:

21 STEP ONE: Determine the result of the following:

22 (A) Separately for 1997, 1998, and 1999 for each taxing  
 23 district in the county, determine the result of:

24 (i) the amount appropriated in the year by the county from  
 25 the county's county welfare fund and county welfare  
 26 administration fund; divided by

27 (ii) the total amounts appropriated by all taxing units in the  
 28 county for the same year.

29 (B) Determine the sum of the clause (A) amounts.

30 (C) Divide the clause (B) amount by three (3).

31 (D) Determine the result of:

32 (i) the amount of excise taxes allocated to the taxing district  
 33 that would otherwise be available for distribution to taxing  
 34 units in the taxing district; multiplied by

35 (ii) the clause (C) amount.

36 STEP TWO: Determine the result of the following:

37 (A) Separately for 2006, 2007, and 2008 for each taxing  
 38 district in the county, determine the result of:

39 (i) the tax rate imposed in the taxing district for the county's  
 40 county medical assistance to wards fund, family and  
 41 children's fund, children's psychiatric residential treatment  
 42 services fund, county hospital care for the indigent fund,



- 1 children with special health care needs county fund, plus, in  
 2 the case of Marion County, the tax rate imposed by the  
 3 health and hospital corporation that was necessary to raise  
 4 thirty-five million dollars (\$35,000,000) from all taxing  
 5 districts in the county; divided by  
 6 (ii) the aggregate tax rate imposed in the taxing district for  
 7 the same year.
- 8 (B) Determine the sum of the clause (A) amounts.  
 9 (C) Divide the clause (B) amount by three (3).  
 10 (D) Determine the result of:  
 11 (i) the amount of excise taxes allocated to the taxing district  
 12 that would otherwise be available for distribution to taxing  
 13 units in the taxing district after subtracting the STEP ONE  
 14 (D) amount for the same taxing district; multiplied by  
 15 (ii) the clause (C) amount.
- 16 (E) Determine the sum of the clause (D) amounts for all taxing  
 17 districts in the county.
- 18 **STEP THREE: Determine the result of the following:**  
 19 (A) Separately for 2006, 2007, and 2008 for each taxing  
 20 district in the county, determine the result of:  
 21 (i) the tuition support levy tax rate imposed in the taxing  
 22 district plus the tax rate imposed by the school corporation  
 23 for the school corporation's special education preschool fund  
 24 in the district; divided by  
 25 (ii) the aggregate tax rate imposed in the taxing district for  
 26 the same year.
- 27 (B) Determine the sum of the clause (A) amounts.  
 28 (C) Divide the clause (B) amount by three (3).  
 29 (D) Determine the result of:  
 30 (i) the amount of excise taxes allocated to the taxing district  
 31 that would otherwise be available for distribution to taxing  
 32 units in the taxing district after subtracting the STEP ONE  
 33 (D) amount for the same taxing district; multiplied by  
 34 (ii) the clause (C) amount.
- 35 (E) Determine the sum of the clause (D) amounts for all taxing  
 36 districts in the county.
- 37 **STEP FOUR: Determine the sum of the STEP ONE, STEP TWO,**  
 38 **and STEP THREE amounts for the county.**  
 39 If the boundaries of a taxing district change after the years for which a  
 40 ratio is calculated under STEP ONE, STEP TWO, or STEP THREE,  
 41 the auditor of state shall establish a ratio for the new taxing district that  
 42 reflects the tax rates imposed in the predecessor taxing districts. If a



1 new taxing district is established after the years for which a ratio is  
 2 calculated under STEP ONE, STEP TWO, or STEP THREE, the  
 3 auditor of state shall establish a ratio for the new taxing district and  
 4 adjust the ratio for other taxing districts in the county.

5 (d) Such determination shall be made from copies of vehicle  
 6 registration forms furnished by the bureau of motor vehicles. Prior to  
 7 such determination, the county assessor of each county shall, from  
 8 copies of registration forms, cause information pertaining to legal  
 9 residence of persons owning taxable vehicles to be verified from the  
 10 assessor's records, to the extent such verification can be so made. The  
 11 assessor shall further identify and verify from the assessor's records the  
 12 several taxing units within which such persons reside.

13 (e) Such verifications shall be done by not later than thirty (30) days  
 14 after receipt of vehicle registration forms by the county assessor, and  
 15 the assessor shall certify such information to the county auditor for the  
 16 auditor's use as soon as it is checked and completed.

17 SECTION 3. IC 10-17-1-9, AS AMENDED BY P.L.108-2016,  
 18 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2019]: Sec. 9. (a) **As used in this section, "veteran" means**  
 20 **an individual who:**

21 **(1) is a resident of Indiana;**

22 **(2) has served in any branch of the armed forces of the United**  
 23 **States or their reserves, in the national guard, or in the**  
 24 **Indiana National Guard; and**

25 **(3) has received a discharge from service under honorable**  
 26 **conditions.**

27 ~~(a)~~ **(b)** A county executive:

28 (1) shall designate and may:

29 (A) appoint a county service officer for a four (4) year term; or

30 (B) employ a county service officer; and

31 (2) may employ service officer assistants;

32 to serve the veterans of the county.

33 **(c) This subsection applies to a county having more than two**  
 34 **thousand five hundred (2,500) residents who are veterans. A**  
 35 **county executive shall designate a part-time county service officer**  
 36 **for a four (4) year term. A part-time county service officer will**  
 37 **work one-half (1/2) the weekly hours of a full-time county service**  
 38 **officer.**

39 ~~(b)~~ **(d)** The mayor of a city may employ a service officer and may  
 40 employ service officer assistants to serve the veterans of the city.

41 ~~(c)~~ **(e)** If the remuneration and expenses of a county or city service  
 42 officer are paid from the funds of the county or city employing the





1 service officer, the service officer shall:  
2 (1) have the same qualifications and be subject to the same rules  
3 as the director, assistant director, and state service officers of the  
4 Indiana department of veterans' affairs; and  
5 (2) serve under the supervision of the director of veterans' affairs.  
6 A service officer assistant must have the same qualifications as an  
7 employee described in section 11(b) of this chapter. A rule contrary to  
8 this subsection is void.  
9 **(f) Funds distributed under IC 6-6-5-9.5 shall fund a county**  
10 **service officer under this section.**  
11 ~~(d)~~ **(g)** County and city fiscal bodies may appropriate funds  
12 necessary for the purposes described in this section.



## COMMITTEE REPORT

Madam President: The Senate Committee on Veterans Affairs and The Military, to which was referred Senate Bill No. 483, 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 3, between lines 23 and 24, begin a new paragraph and insert:

"SECTION 2. IC 6-6-5-10, AS AMENDED BY P.L.261-2013, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) The bureau shall establish procedures necessary for the collection of the tax imposed by this chapter and for the proper accounting for the same. The necessary forms and records shall be subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall receipt such collections into a separate account for settlement thereof at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the treasurer and auditor to make advances prior to the time of final settlement of such property taxes in the same manner as provided in IC 5-13-6-3.

(c) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. The county auditor shall determine the total amount of excise taxes collected for each taxing district in the county and the amount so collected (and the distributions received under section 9.5 of this chapter) shall be apportioned and distributed among the respective funds of the taxing units in the same manner and at the same time as property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). However, for purposes of determining distributions under this section for 2009 and each year thereafter, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. **Five percent (5%) of the excise tax replacement disbursement received by each county under section 9.5 of this chapter, after the state welfare and tuition support allocation is deducted from the total amount available for apportionment and distribution, shall be set aside for county service officers as set out in section 9.5(k) of this**



**chapter.** The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit, as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP FOUR of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 1997, 1998, and 1999 for each taxing district in the county, determine the result of:

- (i) the amount appropriated in the year by the county from the county's county welfare fund and county welfare administration fund; divided by
- (ii) the total amounts appropriated by all taxing units in the county for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

- (i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by
- (ii) the clause (C) amount.

STEP TWO: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

- (i) the tax rate imposed in the taxing district for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars (\$35,000,000) from all taxing districts in the county; divided by
- (ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

- (i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district after subtracting the STEP ONE (D) amount for the same taxing district; multiplied by
- (ii) the clause (C) amount.



(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP THREE: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tuition support levy tax rate imposed in the taxing district plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund in the district; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district after subtracting the STEP ONE (D) amount for the same taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP FOUR: Determine the sum of the STEP ONE, STEP TWO, and STEP THREE amounts for the county.

If the boundaries of a taxing district change after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the auditor of state shall establish a ratio for the new taxing district that reflects the tax rates imposed in the predecessor taxing districts. If a new taxing district is established after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the auditor of state shall establish a ratio for the new taxing district and adjust the ratio for other taxing districts in the county.

(d) Such determination shall be made from copies of vehicle registration forms furnished by the bureau of motor vehicles. Prior to such determination, the county assessor of each county shall, from copies of registration forms, cause information pertaining to legal residence of persons owning taxable vehicles to be verified from the assessor's records, to the extent such verification can be so made. The assessor shall further identify and verify from the assessor's records the several taxing units within which such persons reside.

(e) Such verifications shall be done by not later than thirty (30) days after receipt of vehicle registration forms by the county assessor, and



the assessor shall certify such information to the county auditor for the auditor's use as soon as it is checked and completed."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 483 as introduced.)

TOMES, Chairperson

Committee Vote: Yeas 8, Nays 0.

