



STATE OF INDIANA

Mitchell E. Daniels, Jr.
Governor

STATE BUDGET AGENCY
212 State House
Indianapolis, Indiana 46204-2796
317/232-5610

Adam M. Horst
Director

From: Adam M. Horst *AH*

To: All County Auditors

Date: June 18, 2012

Subject: Transmittal of local option income tax ordinances

Pursuant to HEA 1072-2012, the requirements for transmitting local option income tax (LOIT) ordinances to the State will change effective July 1, 2012. Beginning on that date, an ordinance that imposes, rescinds, increases, or decreases a LOIT rate must be transmitted by the County Auditor to the Commissioner of the Department of Revenue, the Director of the State Budget Agency, and the Commissioner of the Department of Local Government Finance not more than ten (10) business days after the final vote on the ordinance. An ordinance may be transmitted by certified mail or in an electronic method approved by the Director of the State Budget Agency.

The Department of Local Government Finance's Gateway portal is the approved method for transmitting LOIT rate change ordinances to the State. Once an ordinance is received, an electronic notification will be automatically sent to all of the required individuals involved at the State level in the administration of LOITs. Gateway will also display a history of documents submitted by you providing documentation that the ordinance was successfully received by the State. You can access instructions for uploading an ordinance to Gateway by using this link http://in.gov/dlgf/files/Gateway_Upload_Guide_LOIT.pdf.

It is critical that LOIT rate changes be transmitted to the State agencies listed above in a timely manner in order to ensure that the correct tax rates are being used to calculate certified distributions, employee withholdings, and final tax liabilities. Therefore, counties are strongly encouraged to submit LOIT rate change ordinances electronically using Gateway. It is the fastest and most certain method for getting an ordinance in the right hands.

If you choose instead to transmit an ordinance via certified mail, please use the following addresses:

Indiana Department of Revenue
Office of the Commissioner
Attention: Shane Corbin, Tax Policy Division
100 North Senate Avenue
Room N-248
Indianapolis, Indiana 46204

Indiana State Budget Agency
Office of the Director
Attention: Bob Lain, Tax and Revenue Division
Room 212, Statehouse
Indianapolis, Indiana 46204

Indiana Department of Local Government Finance
Office of the Commissioner
Attention: Courtney Schaafsma, Budget Division
100 North Senate Avenue
Room N-1058B
Indianapolis, Indiana 46204

If you need additional information regarding the use of Gateway, please contact Eric Bussis at (317) 232-3759 or erbussis@dlgf.in.gov.