

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE
2015 LOIT DISTRIBUTIONS - COUNTY OPTION INCOME TAX (COIT) PUBLIC SAFETY (IC 6-3.5-6-31)
MARTIN COUNTY**

State Budget Agency COIT Public Safety LOIT Amount: \$453,243

<u>Unit</u>	<u>Unit Name</u>	<u>Unit Share</u>
0000	MARTIN COUNTY	\$325,471
0454	LOGOOTE CIVIL CITY	\$94,190
0780	CRANE CIVIL TOWN	\$0
0781	SHOALS CIVIL TOWN	\$33,582
COUNTY TOTAL		\$453,243

Pursuant to SEA 544-2013, the State Budget Agency (SBA) shall provide each county auditor an estimate of the amount of income tax revenue available for distribution in the ensuing year before August 2. SBA shall then provide each county auditor the official certification of the amount of income tax revenue available for distribution in the ensuing year before October 1. The unit-level distributions above are based on the October certification.

I.C. 6-3.5-6-31(f) states that "the county auditor shall distribute the portion of the certified distribution that is attributable to a tax rate under this section to the county and to each municipality in the county." The Department of Local Government Finance has calculated the above advisory amounts as a service to county auditors. The Department assumes no statutory responsibility for the calculations. If a county has adopted an ordinance under IC 6-3.5-6-31(m) to distribute public safety revenues to a unit other than a city or town, the county auditor is responsible for calculating the change in the distribution.