

Stanley, Amanda

From: Michalak, Mary Jane
Sent: Friday, July 17, 2009 10:31 AM
To: Michalak, Mary Jane
Subject: 2010 LOIT Certification Sheets and HEA 1001-2009 (ss) changes to LOIT

County Auditors:

By now, you should have all received your 2010 LOIT certification sheets from the Department. If you did not receive, please contact Jeff Volz at 317.232.3759 or jvolz@dlgf.in.gov.

As a reminder, HEA 1001-2009 [ss], Section 482, extends the deadline by which a county may adopt a Local Option Income Tax (LOIT). An ordinance to adopt any of the “new” LOIT options – Levy Freeze, Property Tax Relief, or Public Safety – may be adopted anytime **before November 1, 2009**.

For further information, the entire text of the law can be found at <http://www.in.gov/legislative/bills/1092/HE/HE1001.1.html>

Any “new” LOIT adopted takes effect as follows:

- (1) Adopted on or before September 30, 2009 = October 1, 2009 .
- (2) Adopted between October 1, 2009 and October 15, 2009 = November 1, 2009.
- (3) Adopted between October 16, 2009 and October 31, 2009 = December 1, 2009.

If you have any questions, please contact Karen Large at 317.234.3793 or klarge@dlgf.in.gov or Dan Jones at 317.232.0651 or djones@dlgf.in.gov.

Sincerely,

Mary Jane Michalak
Chief-of-Staff / Director of Communications
Indiana Department of Local Government Finance
100 N. Senate, N-1058B
Indianapolis, IN 46204
mmichalak@dlgf.in.gov
P: 317.232.3785
C: 317.670.7142
www.in.gov/dlgf

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