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# HOUSE BILL No. 1351

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1; IC 6-6-5-10; IC 12-23-14-14; IC 12-24-16-3; IC 14-22-12-9; IC 31-12-1-9; IC 31-31-9-11; IC 32-12-1-21; IC 33-5; IC 33-19; IC 36-2-7.

**Synopsis:** Levy controls on court funding. Requires a county to deposit court fees in a court fund established by the county instead of depositing them in the county's general fund. Provides that the costs of: (1) paying for judges' salaries, office expenses, and personnel; (2) providing adult probation, juvenile detention, juvenile probation, and public defenders; (3) operating the county clerk's office; and (4) certain other court related expenditures shall be paid from the court fund if they are not paid from the family and children's fund.

**Effective:** January 1, 1999.

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## Scholer, Goeglein

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January 13, 1998, read first time and referred to Committee on Courts and Criminal Code.

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Second Regular Session 110th General Assembly (1998)

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 1997 General Assembly.

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# HOUSE BILL No. 1351



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 6-1.1-18.5-9.7, AS AMENDED BY P.L.52-1996,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JANUARY 1, 1999]: Sec. 9.7. (a) The ad valorem property tax levy  
4 limits imposed by section 3 of this chapter do not apply to ad valorem  
5 property taxes imposed under any of the following:

- 6 (1) **IC 6-1.1-18.7.**
- 7 ~~(1)~~ (2) IC 12-16, except IC 12-16-1.
- 8 ~~(2)~~ (3) IC 12-19-3-3 through IC 12-19-3-7.
- 9 ~~(3)~~ (4) IC 12-19-4.
- 10 ~~(4)~~ (5) IC 12-19-5.
- 11 ~~(5)~~ (6) IC 12-19-7.
- 12 ~~(6)~~ (7) IC 12-20-24.

13 (b) For purposes of computing the ad valorem property tax levy  
14 limits imposed under section 3 of this chapter, a county's or township's  
15 ad valorem property tax levy for a particular calendar year does not  
16 include that part of the levy imposed under the citations listed in  
17 subsection (a).



1 (c) Section 8(b) of this chapter does not apply to bonded  
2 indebtedness that will be repaid through property taxes imposed under  
3 IC 12-19.

4 SECTION 2. IC 6-1.1-18.7 IS ADDED TO THE INDIANA CODE  
5 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
6 JANUARY 1, 1999]:

7 **Chapter 18.7. Court Fund**

8 **Sec. 1. Each county shall establish a court fund to be funded by**  
9 **an ad valorem property tax and by court related fees. A county is**  
10 **not required to deposit miscellaneous revenue, including county**  
11 **income tax revenue under IC 6-3.5, financial institutions tax**  
12 **distributions under IC 6-5.5, and motor vehicle excise tax revenue**  
13 **under IC 6-6-5, in the fund.**

14 **Sec. 2. The county fiscal body shall make appropriations from**  
15 **the court fund to pay the county's share of all court costs for each**  
16 **circuit, superior, probate, county, and municipal court in the**  
17 **county that are not paid from the family and children's fund**  
18 **established under IC 12-19-7-3. A county's share of court costs**  
19 **includes the following:**

- 20 (1) Paying judges' salaries and office expenses.  
21 (2) Paying court personnel costs.  
22 (3) Providing adult probation.  
23 (4) Providing juvenile probation.  
24 (5) Providing juvenile detention.  
25 (6) Providing public defenders.  
26 (7) Operating the county clerk's office.  
27 (8) Supplementing juror fees.  
28 (9) Providing court established alcohol and drug services  
29 programs that are not paid from user fee funds.

30 **Sec. 3. Except as provided in section 4 of this chapter, a county**  
31 **may impose a court fund property tax levy for an ensuing calendar**  
32 **year that does not exceed the product of:**

- 33 (1) the assessed value growth quotient determined under  
34 IC 6-1.1-18.5-2 for the county for the ensuing calendar year;  
35 multiplied by  
36 (2) the maximum court fund property tax levy that the  
37 county could have imposed for the calendar year  
38 immediately preceding the ensuing calendar year under the  
39 limitations set by this chapter.

40 **Sec. 4. (a) For property taxes first due and payable in 1999, the**  
41 **state board of tax commissioners shall determine each county's**  
42 **maximum permissible levy under this chapter. However, the**

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1 maximum levy for 1999 may not exceed the remainder determined  
2 under STEP THREE of the following formula:

3 STEP ONE: Determine the amount spent by the county for  
4 expenditures described in section 2 of this chapter during  
5 calendar year 1998.

6 STEP TWO: Multiply the amount determined under STEP  
7 ONE by one and one-tenth (1.1).

8 STEP THREE: Subtract the average annual amount of court  
9 fees and miscellaneous revenues received by the county and  
10 used for expenditures described in section 2 of this chapter  
11 after December 31, 1994, and before January 1, 1998, from  
12 the amount determined under STEP TWO.

13 (b) The state board of tax commissioners shall reduce each  
14 county's 1999 maximum general fund levy for purposes of  
15 IC 6-1.1-18.5 by:

16 (1) the amount of the county's maximum court fund levy for  
17 1999 under this chapter; minus

18 (2) the greater of:

19 (A) the difference between the three (3) year average of  
20 the court fees and miscellaneous revenues determined  
21 under subsection (a) and the greatest amount of court  
22 fees and miscellaneous revenues that was used during a  
23 calendar year used to compute the average under  
24 subsection (a); or

25 (B) zero (0).

26 The reduced maximum levy becomes the county's general fund  
27 levy for purposes of determining the county maximum general  
28 fund levy under IC 6-1.1-18.5 after 1998.

29 (c) The state board of tax commissioners may authorize the  
30 transfer of an amount from a county's general fund to the county's  
31 court fund under this subsection. The amount transferred may not  
32 exceed the amount of court fees deposited in the county general  
33 fund in 1998. The amounts transferred shall not reduce the county  
34 maximum general fund levy that the county may impose in 1999.  
35 The amounts transferred shall reduce the maximum county court  
36 fund levy that may be imposed in 1999.

37 Sec. 5. The state board of tax commissioners may adopt rules  
38 under IC 4-22-2 to govern which classes of expenditure are payable  
39 from a court fund property tax levy under this chapter and which  
40 classes of court related fees must be deposited in the court fund.  
41 Rules adopted under this section must promote statewide  
42 uniformity in the implementation of this chapter.



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1 SECTION 3. IC 6-6-5-10 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 10. (a) The  
 3 bureau shall establish procedures necessary for the collection of the tax  
 4 imposed by this chapter and for the proper accounting for the same.  
 5 The necessary forms and records shall be subject to approval by the  
 6 state board of accounts.

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

14 (c) The county auditor shall determine the total amount of excise  
 15 taxes collected for each taxing unit in the county and the amount so  
 16 collected shall be apportioned and distributed among the respective  
 17 funds of each taxing unit in the same manner and at the same time as  
 18 property taxes are apportioned and distributed. **However, a county is**  
 19 **not required to deposit excise taxes in the court fund established by**  
 20 **IC 6-1.1-18.7.**

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

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

33 SECTION 4. IC 12-23-14-14 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 14. (a) The costs  
 35 of an alcohol and drug services program established under this chapter  
 36 shall be paid out of the city general fund or the county ~~general court~~  
 37 fund and may be supplemented by payment from the user fee fund  
 38 upon appropriation made under IC 33-19-8.

39 (b) The court shall fix the compensation of employees and  
 40 contractors.

41 SECTION 5. IC 12-24-16-3 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 3. The costs



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1 specified in this chapter shall be paid out of the county **general court**  
 2 fund upon the certificate of the circuit court clerk and the warrant of  
 3 the county auditor.

4 SECTION 6. IC 14-22-12-9, AS ADDED BY P.L.1-1995,  
 5 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JANUARY 1, 1999]: Sec. 9. (a) Each clerk of the circuit court or agent  
 7 selling licenses under this article shall report to the director within five  
 8 (5) days after the close of each quarter the following:

9 (1) The number of each respective kind of licenses sold during  
 10 the preceding quarter.

11 (2) The serial numbers of the licenses.

12 (3) The number of unsold licenses of each kind remaining in the  
 13 possession of the clerk or agent.

14 (b) At the time of making the report, the clerk or agent shall remit  
 15 all money collected for the licenses.

16 (c) The clerk of the circuit court in each county shall retain as the  
 17 property of the county the service fees provided by section 8 of this  
 18 chapter from the sale of licenses sold by the clerk. The clerk shall pay  
 19 the fees promptly into the county **general court** fund as other fees are  
 20 paid, subject to section 12 of this chapter.

21 SECTION 7. IC 31-12-1-9, AS ADDED BY P.L.1-1997,  
 22 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JANUARY 1, 1999]: Sec. 9. (a) In each of the judicial circuits in which  
 24 this chapter applies, judges of the superior and circuit courts may  
 25 appoint one (1) or more professionally qualified domestic relations:

26 (1) referees;

27 (2) counselors;

28 (3) assistants; and

29 (4) clerks;

30 as are considered necessary to serve at the pleasure of the appointing  
 31 judge.

32 (b) The appointing judge shall fix the compensation and expense  
 33 of the personnel appointed under this chapter, which shall be paid out  
 34 of the county **general court** fund.

35 SECTION 8. IC 31-31-9-11, AS ADDED BY P.L.1-1997,  
 36 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JANUARY 1, 1999]: Sec. 11. All expenses for the operation of the  
 38 juvenile detention center shall be paid out of the county **general court**  
 39 fund.

40 SECTION 9. IC 32-12-1-21 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 21. For whatever  
 42 services the clerk of the circuit court is required to perform under this



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1 chapter, he shall be allowed the same fees as are allowed him by law  
 2 for similar services in other civil proceedings; and the appraisers under  
 3 this chapter shall be entitled to one dollar (\$1) per day each for their  
 4 services. ~~and~~ The judge of such court shall allow the trustee such  
 5 remuneration for his services in executing his trust out of the ~~general~~  
 6 ~~court~~ fund as such judge may deem just and proper.

7 SECTION 10. IC 33-5-19-4 IS AMENDED TO READ AS  
 8 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. The Grant  
 9 superior court No. 2 shall hold its sessions in a place to be determined  
 10 by the county council of Grant County, Indiana, and the board of  
 11 county commissioners of Grant County shall provide and maintain in  
 12 the courthouse a suitable and convenient courtroom for the holding of  
 13 said court, together with a suitable and convenient jury room and  
 14 offices for the judge and the official court reporter. The board of county  
 15 commissioners shall provide all necessary furniture and equipment for  
 16 the rooms and offices of the court and all necessary dockets, books, and  
 17 records for the court. The county council shall make the necessary  
 18 appropriations ~~from the general fund of the county~~ for the purpose of  
 19 carrying out the provisions of this chapter.

20 SECTION 11. IC 33-5-37-4 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 4. The Morgan  
 22 superior court shall hold its sessions in the Morgan County courthouse,  
 23 in the city of Martinsville, Indiana, and the board of county  
 24 commissioners of Morgan County shall provide and maintain in the  
 25 courthouse a suitable and convenient courtroom for the holding of said  
 26 court, together with a suitable and convenient jury room and offices for  
 27 the judge and the official court reporter. The board of county  
 28 commissioners shall provide all necessary furniture and equipment for  
 29 the rooms and offices of the court and all necessary dockets, books, and  
 30 records for the court. The county council shall make the necessary  
 31 appropriations ~~from the general fund of the county~~ for the purpose of  
 32 carrying out the provisions of this chapter.

33 SECTION 12. IC 33-5-39-6 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 6. (a) Each court  
 35 shall hold its sessions in the Shelby County courthouse, in the city of  
 36 Shelbyville, Indiana, and the board of commissioners of Shelby County  
 37 shall:

- 38 (1) provide and maintain, in the courthouse, a suitable and  
 39 convenient courtroom for the holding of each court, together  
 40 with a convenient jury room and offices for the presiding judge  
 41 and the official court reporter; and
- 42 (2) provide all necessary furniture and equipment for the rooms



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1 and offices and all necessary dockets, books, and records for  
2 each court.

3 (b) The board of commissioners of Shelby County shall have sole  
4 and exclusive control over the choice of a courtroom and furnishing it  
5 for court use.

6 (c) The county council of Shelby County shall appropriate  
7 sufficient funds: ~~from the general fund of the county:~~

8 (1) to defray the expense of equipping and furnishing the  
9 courtrooms, jury rooms, and offices of the judges and court  
10 reporters for the courts; and

11 (2) for the maintenance of the courtrooms and offices and for all  
12 other expenses incidental to the conduct of each court.

13 SECTION 13. IC 33-5-42-5 IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. Superior court  
15 No. 2 of Tippecanoe County shall hold its sessions in a place to be  
16 determined by the county council of Tippecanoe County, Indiana, and  
17 the board of county commissioners of Tippecanoe County shall provide  
18 and maintain in the courthouse or at such other convenient place as the  
19 board of commissioners or the judge of said court may provide at the  
20 county seat, a suitable and convenient courtroom for the holding of said  
21 court together with a suitable and convenient jury room and offices for  
22 the judge and the official court reporter. The board of county  
23 commissioners shall provide all necessary furniture and equipment for  
24 the rooms and offices of the court and all necessary dockets, books, and  
25 records for the court. The county council shall make the necessary  
26 appropriations ~~from the general fund of the county~~ for the purpose of  
27 carrying out the provisions of this chapter.

28 SECTION 14. IC 33-5-47-5 IS AMENDED TO READ AS  
29 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 5. The Wayne  
30 superior court No. 2 shall hold its sessions in a place to be determined  
31 by the county council of Wayne County, Indiana, and the board of  
32 county commissioners of Wayne County shall provide and maintain in  
33 the courthouse a suitable and convenient courtroom for the holding of  
34 said court, together with a suitable and convenient jury room and  
35 offices for the judge and the official court reporter. The board of county  
36 commissioners shall provide all necessary furniture and equipment for  
37 the rooms and offices of the court and all necessary dockets, books, and  
38 records for the court. The county council shall make the necessary  
39 appropriations ~~from the general fund of the county~~ for the purpose of  
40 carrying out the provisions of this chapter.

41 SECTION 15. IC 33-5-48-10 IS AMENDED TO READ AS  
42 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 10. The court

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1 shall hold its sessions in a place to be determined and provided by the  
 2 county council of Wayne County, Indiana. The board of county  
 3 commissioners of Wayne County shall provide and maintain in the  
 4 courthouse a suitable and convenient courtroom for holding the court,  
 5 together with a suitable and convenient jury room and offices for the  
 6 judge, official court reporter, and staff of the court. The board of county  
 7 commissioners shall provide all necessary furniture and equipment for  
 8 the rooms, offices, and employees of the court and all necessary  
 9 dockets, books, and records for the court. The county council shall  
 10 make all necessary appropriations ~~from the general fund of the county~~  
 11 for the purpose of carrying out the provisions of this chapter.

12 SECTION 16. IC 33-19-1-3, AS AMENDED BY P.L.4-1994,  
 13 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JANUARY 1, 1999]: Sec. 3. (a) Except for the state share prescribed  
 15 by IC 33-19-7-1 for semiannual distribution, and as provided under  
 16 IC 33-17-1-4(d) and IC 33-19-6-1.5, within thirty (30) days after the  
 17 clerk collects a fee, the clerk shall forward the fee to:

- 18 (1) the county auditor, if the clerk is a clerk of a circuit court; or
- 19 (2) the city or town fiscal officer, if the clerk is the clerk of a city  
 20 or town court.

21 (b) If part of the fee is collected on behalf of another person for  
 22 service as a juror or witness, the county auditor or city or town fiscal  
 23 officer shall forward that part of the fee to the person within forty-five  
 24 (45) days after the auditor or fiscal officer receives the claim for the  
 25 fee.

26 (c) Except for amounts deposited in a user fee fund established  
 27 under IC 33-19-8, the county auditor shall distribute fees received from  
 28 the clerk to:

- 29 (1) the county treasurer for deposit in the county ~~general court~~  
 30 fund, if the fee belongs to the county; and
- 31 (2) the fiscal officer of a city or town, if the fee belongs to the  
 32 city or town under IC 33-19-7-3.

33 (d) Except for amounts deposited in a user fee fund established  
 34 under IC 33-19-8, the city or town fiscal officer shall deposit all fees  
 35 received from a clerk in the treasury of the city or town.

36 (e) The clerk shall forward the state share of each fee to the state  
 37 treasury at the clerk's semiannual settlement for state revenue.

38 SECTION 17. IC 33-19-7-4, AS AMENDED BY P.L.209-1996,  
 39 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JANUARY 1, 1999]: Sec. 4. (a) The clerk of a city or town court shall  
 41 semiannually distribute to the auditor of state as the state share for  
 42 deposit in the state general fund fifty-five percent (55%) of the amount



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- 1 of fees collected under the following:
- 2 (1) IC 33-19-5-1(a) (criminal costs fees).
- 3 (2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).
- 4 (3) IC 33-19-5-4(a) (civil costs fees).
- 5 (4) IC 33-19-5-5 (small claims costs fees).
- 6 (5) IC 33-19-6-16.2 (deferred prosecution fees).
- 7 (b) Once each month the city or town fiscal officer shall distribute
- 8 to the county auditor **for deposit in the county court fund** as the
- 9 county share twenty percent (20%) of the amount of fees collected
- 10 under the following:
- 11 (1) IC 33-19-5-1(a) (criminal costs fees).
- 12 (2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).
- 13 (3) IC 33-19-5-4(a) (civil costs fees).
- 14 (4) IC 33-19-5-5 (small claims costs fees).
- 15 (5) IC 33-19-6-16.2 (deferred prosecution fees).
- 16 (c) The city or town fiscal officer shall retain twenty-five percent
- 17 (25%) as the city or town share of the fees collected under the
- 18 following:
- 19 (1) IC 33-19-5-1(a) (criminal costs fees).
- 20 (2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).
- 21 (3) IC 33-19-5-4(a) (civil costs fees).
- 22 (4) IC 33-19-5-5 (small claims costs fees).
- 23 (5) IC 33-19-6-16.2 (deferred prosecution fees).
- 24 (d) The clerk of a city or town court shall semiannually distribute
- 25 to the auditor of state for deposit in the state user fee fund established
- 26 under IC 33-19-9 the following:
- 27 (1) Twenty-five percent (25%) of the drug abuse, prosecution,
- 28 interdiction, and corrections fees collected under
- 29 IC 33-19-5-1(b)(5).
- 30 (2) Twenty-five percent (25%) of the alcohol and drug
- 31 countermeasures fees collected under IC 33-19-5-1(b)(6),
- 32 IC 33-19-5-2(b)(4), and IC 33-19-5-3(b)(5).
- 33 (3) One hundred percent (100%) of the highway work zone fees
- 34 collected under IC 33-19-5-1(b)(9) and IC 33-19-5-2(b)(5).
- 35 (4) One hundred percent (100%) of the safe schools fee collected
- 36 under IC 33-19-6-16.3.
- 37 (e) The clerk of a city or town court shall monthly distribute to the
- 38 county auditor the following:
- 39 (1) Seventy-five percent (75%) of the drug abuse, prosecution,
- 40 interdiction, and corrections fees collected under
- 41 IC 33-19-5-1(b)(5).
- 42 (2) Seventy-five percent (75%) of the alcohol and drug

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1 countermeasures fees collected under IC 33-19-5-1(b)(6),  
2 IC 33-19-5-2(b)(4), and IC 33-19-5-3(b)(5).  
3 The county auditor shall deposit fees distributed by a clerk under this  
4 subsection into the county drug free community fund established under  
5 IC 5-2-11.

6 SECTION 18. IC 33-19-7-7 IS AMENDED TO READ AS  
7 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 7. (a) This section  
8 applies to a county in which there is established a pension trust under  
9 IC 36-8-10-12.

10 (b) From the county share distributed under section 2 of this  
11 chapter and deposited into the county general **fund before January 1,**  
12 **1999, and the county's court fund thereafter,** the county fiscal body  
13 shall appropriate twelve dollars (\$12) for each verified claim presented  
14 by the sheriff to the fiscal body under subsection (c). Amounts  
15 appropriated under this subsection shall be deposited by the county  
16 auditor into the pension trust established under IC 36-8-10-12.

17 (c) For each service of a writ, order, process, notice, tax warrant,  
18 or other paper completed by the sheriff, the sheriff shall submit to the  
19 county fiscal body a verified claim of service.

20 SECTION 19. IC 36-2-7-2 IS AMENDED TO READ AS  
21 FOLLOWS [EFFECTIVE JANUARY 1, 1999]: Sec. 2. Except as  
22 otherwise provided by sections 6, 9, and 13 of this chapter, the  
23 compensation fixed for county officers and employees under this title  
24 is in full for all governmental services and in lieu of all:

- 25 (1) fees;
- 26 (2) per diems;
- 27 (3) penalties;
- 28 (4) costs;
- 29 (5) interest;
- 30 (6) forfeitures;
- 31 (7) percentages;
- 32 (8) commissions;
- 33 (9) allowances;
- 34 (10) mileage; and
- 35 (11) other remuneration;

36 which shall be paid into the county general fund **or the county court**  
37 **fund.**

38 SECTION 20. IC 36-2-7-9, AS AMENDED BY P.L.21-1995,  
39 SECTION 148, IS AMENDED TO READ AS FOLLOWS  
40 [EFFECTIVE JANUARY 1, 1999]: Sec. 9. (a) When the county  
41 treasurer performs duties in a second class city under IC 36-4-10-6, the  
42 treasurer shall pay fees accruing exclusively on city business into the

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general fund of the city.

(b) This chapter does not require the county sheriff to pay the following into the county general fund:

(1) Any damages set forth in a warrant that is issued by the department of state revenue and on which collection is made by the sheriff, including damages prescribed by IC 6-8.1-8.

(2) Sums ~~other than court fees~~, retained by the circuit court clerk for the sheriff from the collections obtained by warrants of the department of workforce development.

(3) Sums allowed by IC 36-8 to sheriffs for the feeding of prisoners.

SECTION 21. IC 6-1.1-18.5-10.1 IS REPEALED [EFFECTIVE JANUARY 1, 1999].

SECTION 22. [EFFECTIVE JANUARY 1, 1999] **(a) The state board of tax commissioners may adopt emergency rules in the manner provided by IC 4-22-2-37.1 to implement IC 6-1.1-18.7, as added by this act. An emergency rule adopted under this SECTION expires on the earlier of the following:**

**(1) The date a permanent rule that replaces the emergency rule is adopted under IC 4-22-2.**

**(2) July 1, 1999.**

**(b) This SECTION expires July 1, 1999.**

SECTION 23. [EFFECTIVE JANUARY 1, 1999] **IC 6-1.1-18.7, as added by this act, applies only to property taxes first due and payable and appropriations for calendar years after December 31, 1998.**

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