
HOUSE BILL No. 1804

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18.5-9.7; IC 6-1.1-18.5-10.1; IC 6-1.1-18.7; 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 33-19-1-3; IC 33-19-7; 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 clerk of the circuit court'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, 2000.

Scholer, Goeglein

January 26, 1999, read first time and referred to Committee on Ways and Means.

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First Regular Session 111th General Assembly (1999)

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 1998 General Assembly.

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HOUSE BILL No. 1804



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 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9.7. (a) The ad
3 valorem property tax levy limits imposed by section 3 of this chapter
4 do not apply to ad valorem property taxes imposed under any of the
5 following:

- 6 (1) IC 6-1.1-18.7.
- 7 (⊕) (2) IC 12-16, except IC 12-16-1.
- 8 (⊖) (3) IC 12-19-3-3 through IC 12-19-3-7.
- 9 (⊕) (4) IC 12-19-4.
- 10 (⊕) (5) IC 12-19-5.
- 11 (⊕) (6) IC 12-19-7.
- 12 (⊕) (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, 2000]:

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 clerk of the circuit court'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 county**
37 **could have imposed for the calendar year immediately**
38 **preceding the ensuing calendar year under the limitations set**
39 **by this chapter.**

40 **Sec. 4. (a) For property taxes first due and payable in 2000, 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 2000 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 1999.

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, 1999, from
12 the amount determined under STEP TWO.

13 (b) The state board of tax commissioners shall reduce each
14 county's 2000 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 2000 under this chapter; minus

18 (2) the greater of:

- 19 (A) the difference between the three (3) year average of the
20 court fees and miscellaneous revenues determined under
21 subsection (a) and the greatest amount of court fees and
22 miscellaneous revenues that were used during a calendar
23 year used to compute the average under subsection (a); or
24 (B) zero (0).

25 The reduced maximum levy becomes the county's general fund
26 levy for purposes of determining the county maximum general
27 fund levy under IC 6-1.1-18.5 after 1999.

28 (c) The state board of tax commissioners may authorize the
29 transfer of an amount from a county's general fund to the county's
30 court fund under this subsection. The amount transferred may not
31 exceed the amount of court fees deposited in the county general
32 fund in 1999. The amounts transferred do not reduce the county
33 maximum general fund levy that the county may impose in 2000.
34 The maximum county court fund levy that may be imposed in 2000
35 shall be reduced by the amounts transferred.

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

42 SECTION 3. IC 6-6-5-10 IS AMENDED TO READ AS FOLLOWS



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1 [EFFECTIVE JANUARY 1, 2000]: Sec. 10. (a) The bureau shall
 2 establish procedures necessary for the collection of the tax imposed by
 3 this chapter and for the proper accounting for the same. The necessary
 4 forms and records shall be subject to approval by the state board of
 5 accounts.

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

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

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

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

32 SECTION 4. IC 12-23-14-14 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 14. (a) The costs
 34 of an alcohol and drug services program established under this chapter
 35 shall be paid out of the city general fund or the county ~~general court~~
 36 fund and may be supplemented by payment from the user fee fund
 37 upon appropriation made under IC 33-19-8.

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

40 SECTION 5. IC 12-24-16-3 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. The costs
 42 specified in this chapter shall be paid out of the county ~~general court~~

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1 fund upon the certificate of the circuit court clerk and the warrant of
2 the county auditor.

3 SECTION 6. IC 14-22-12-9 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) Each clerk
5 of the circuit court or agent selling licenses under this article shall
6 report to the director within five (5) days after the close of each quarter
7 the following:

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

10 (2) The serial numbers of the licenses.

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

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

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

20 SECTION 7. IC 31-12-1-9 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) In each of
22 the judicial circuits in which this chapter applies, judges of the superior
23 and circuit courts may appoint one (1) or more professionally qualified
24 domestic relations:

25 (1) referees;

26 (2) counselors;

27 (3) assistants; and

28 (4) clerks;

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

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

34 SECTION 8. IC 31-31-9-11 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 11. All expenses
36 for the operation of the juvenile detention center shall be paid out of
37 the county ~~general court~~ fund.

38 SECTION 9. IC 32-12-1-21 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 21. For whatever
40 services the clerk of the circuit court is required to perform under this
41 chapter, he shall be allowed the same fees as are allowed him by law
42 for similar services in other civil proceedings; and the appraisers under



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1 this chapter shall be entitled to one dollar ~~(\$1.00)~~ **(\$1)** per day each for
 2 their services. ~~and~~ The judge of such court shall allow the trustee such
 3 remuneration for his services in executing his trust out of the ~~general~~
 4 **court** fund as such judge may deem just and proper.

5 SECTION 10. IC 33-5-19-4 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. The Grant
 7 superior court No. 2 shall hold its sessions in a place to be determined
 8 by the county council of Grant County, Indiana, and the board of
 9 county commissioners of Grant County shall provide and maintain in
 10 the courthouse a suitable and convenient courtroom for the holding of
 11 said court, together with a suitable and convenient jury room and
 12 offices for the judge and the official court reporter. The board of county
 13 commissioners shall provide all necessary furniture and equipment for
 14 the rooms and offices of the court and all necessary dockets, books, and
 15 records for the court. The county council shall make the necessary
 16 appropriations ~~from the general fund of the county~~ for the purpose of
 17 carrying out the provisions of this chapter.

18 SECTION 11. IC 33-5-37-4 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. The Morgan
 20 superior court shall hold its sessions in the Morgan County courthouse,
 21 in the city of Martinsville, Indiana, and the board of county
 22 commissioners of Morgan County shall provide and maintain in the
 23 courthouse a suitable and convenient courtroom for the holding of said
 24 court, together with a suitable and convenient jury room and offices for
 25 the judge and the official court reporter. The board of county
 26 commissioners shall provide all necessary furniture and equipment for
 27 the rooms and offices of the court and all necessary dockets, books, and
 28 records for the court. The county council shall make the necessary
 29 appropriations ~~from the general fund of the county~~ for the purpose of
 30 carrying out the provisions of this chapter.

31 SECTION 12. IC 33-5-39-6 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 6. (a) Each court
 33 shall hold its sessions in the Shelby County courthouse, in the city of
 34 Shelbyville, Indiana, and the board of commissioners of Shelby County
 35 shall:

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



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

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

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

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

11 SECTION 13. IC 33-5-42-5 IS AMENDED TO READ AS
12 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 5. Superior court
13 No. 2 of Tippecanoe County shall hold its sessions in a place to be
14 determined by the county council of Tippecanoe County, Indiana, and
15 the board of county commissioners of Tippecanoe County shall provide
16 and maintain in the courthouse or at such other convenient place as the
17 board of commissioners or the judge of said court may provide at the
18 county seat, a suitable and convenient courtroom for the holding of said
19 court together with a suitable and convenient jury room and offices for
20 the judge and the official court reporter. The board of county
21 commissioners shall provide all necessary furniture and equipment for
22 the rooms and offices of the court and all necessary dockets, books, and
23 records for the court. The county council shall make the necessary
24 appropriations ~~from the general fund of the county~~ for the purpose of
25 carrying out the provisions of this chapter.

26 SECTION 14. IC 33-5-47-5 IS AMENDED TO READ AS
27 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 5. The Wayne
28 superior court No. 2 shall hold its sessions in a place to be determined
29 by the county council of Wayne County, Indiana, and the board of
30 county commissioners of Wayne County shall provide and maintain in
31 the courthouse a suitable and convenient courtroom for the holding of
32 said court, together with a suitable and convenient jury room and
33 offices for the judge and the official court reporter. The board of county
34 commissioners shall provide all necessary furniture and equipment for
35 the rooms and offices of the court and all necessary dockets, books, and
36 records for the court. The county council shall make the necessary
37 appropriations ~~from the general fund of the county~~ for the purpose of
38 carrying out the provisions of this chapter.

39 SECTION 15. IC 33-5-48-10 IS AMENDED TO READ AS
40 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 10. The court
41 shall hold its sessions in a place to be determined and provided by the
42 county council of Wayne County, Indiana. The board of county



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

10 SECTION 16. IC 33-19-1-3 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 3. (a) Except for
 12 the state share prescribed by IC 33-19-7-1 for semiannual distribution,
 13 and as provided under IC 33-17-1-4(e) and IC 33-19-6-1.5, within
 14 thirty (30) days after the clerk collects a fee, the clerk shall forward the
 15 fee to:

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

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

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

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

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

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

36 SECTION 17. IC 33-19-7-4 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 4. (a) The clerk
 38 of a city or town court shall semiannually distribute to the auditor of
 39 state as the state share for deposit in the state general fund fifty-five
 40 percent (55%) of the amount of fees collected under the following:

- 41 (1) IC 33-19-5-1(a) (criminal costs fees).
- 42 (2) IC 33-19-5-2(a) (infraction or ordinance violation costs fees).



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

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1 subsection into the county drug free community fund established under
2 IC 5-2-11.

3 SECTION 18. IC 33-19-7-7 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 7. (a) This section
5 applies to a county in which there is established a pension trust under
6 IC 36-8-10-12.

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

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

17 SECTION 19. IC 36-2-7-2 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 2. Except as
19 otherwise provided by sections 6, 9, and 13 of this chapter, the
20 compensation fixed for county officers and employees under this title
21 is in full for all governmental services and in lieu of all:

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

33 which shall be paid into the county general fund **or the county court**
34 **fund.**

35 SECTION 20. IC 36-2-7-9 IS AMENDED TO READ AS
36 FOLLOWS [EFFECTIVE JANUARY 1, 2000]: Sec. 9. (a) When the
37 county treasurer performs duties in a second class city under
38 IC 36-4-10-6, the treasurer shall pay fees accruing exclusively on city
39 business into the general fund of the city.

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

- 42 (1) Any damages set forth in a warrant that is issued by the

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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, 2000].

SECTION 22. [EFFECTIVE JANUARY 1, 2000] (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, 2000.**

(b) **This SECTION expires July 1, 2000.**

SECTION 23. [EFFECTIVE JANUARY 1, 2000] **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, 1999.**

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