

SENATE MOTION

MR. PRESIDENT:

I move that Senate Bill 216 be amended to read as follows:

1 Page 1, delete lines 1 through 10, begin a new paragraph and insert:
2 "SECTION 1. IC 6-9-23-3 IS AMENDED TO READ AS
3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) After
4 January 1 but before June 1 of a year, the fiscal body of a county may
5 adopt an ordinance to impose an excise tax, known as the county food
6 and beverage tax, on those transactions described in section 4 of this
7 chapter.

8 (b) If a fiscal body adopts an ordinance under subsection (a), it shall
9 immediately send a certified copy of the ordinance to the commissioner
10 of the department of state revenue.

11 (c) If a fiscal body adopts an ordinance under subsection (a), the
12 county food and beverage tax applies to transactions that occur after
13 June 30 of the year in which the ordinance is adopted.

14 (d) The tax terminates ~~two (2) years after the retirement of debt that~~
15 ~~was incurred under section 8 of this chapter: June 30, 2000 unless~~
16 **there is a legal challenge that requests, or has the effect of**
17 **requesting, the invalidation, revocation or repeal of a tax imposed**
18 **under IC 6-9-33 or the time for bringing such a challenge under IC**
19 **6-9-33-3(c) has not expired. If there is such a legal challenge to a**
20 **tax imposed under IC 6-9-33 or if the time for bringing such a legal**
21 **challenge under IC 6-9-33-3(c) has not expired, the tax imposed**
22 **under this chapter shall remain in effect and shall not terminate**
23 **until the earlier of either:**

24 (1) ~~two (2) years after the retirement of debt that was~~
25 ~~incurred under section 8 of this chapter;~~

26 (2) ~~the expiration of the time for bringing a legal challenge,~~
27 ~~under IC 6-9-33-3(c), to a tax imposed under IC 6-9-33~~
28 ~~without the filing of such a challenge; or~~

29 (3) ~~the final conclusion of any legal challenges to a tax~~
30 ~~imposed under IC 6-9-33 should such challenges fail to cause~~
31 ~~the invalidation, revocation or repeal of a tax imposed under~~
32 ~~IC 6-9-33."~~

1 Page 3, line 1, after "adopted." insert "**Any legal challenges to the**
2 **imposition of the tax, including any effort to force the revocation**
3 **or repeal of the tax, must be filed within ninety (90) days after the**
4 **adoption of the tax by the fiscal body of a county. Pending the time**
5 **for a legal challenge to the tax, and during the course of any legal**
6 **challenge to the tax, the tax shall not apply to any covered**
7 **transaction."**

8 Page 4, between lines 30 and 31, begin a new paragraph and insert:
9 "**Sec. 10. Any action by the fiscal body of the county or by any**
10 **other county elected officials in adopting or implementing an**
11 **ordinance to impose a supplemental food and beverage tax under**
12 **this chapter shall not be construed to be a modification,**
13 **amendment, or change of any ordinance that imposed a tax under**
14 **IC 6-9-23."**

(Reference is to SB 216 as printed January 25, 2000.)

Senator WYSS