

First Regular Session 112th General Assembly (2001)

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 2000 General Assembly.

HOUSE ENROLLED ACT No. 1902

AN ACT to amend the Indiana Code concerning local government.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 4-33-12-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided by subsection (c) **and IC 6-3.1-20-7**, the treasurer of state shall quarterly pay the following amounts:

(1) One dollar (\$1) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during the quarter shall be paid to:

(A) the city in which the riverboat is docked, if the city:

(i) is described in IC 4-33-6-1(a)(1) through IC 4-33-6-1(a)(4) or in IC 4-33-6-1(b); or

(ii) is contiguous to the Ohio River and is the largest city in the county; and

(B) the county in which the riverboat is docked, if the riverboat is not docked in a city described in clause (A).

(2) One dollar (\$1) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during the quarter shall be paid to the county in which the riverboat is docked. In the case of a county described in subdivision (1)(B), this one dollar (\$1) is in addition to the one dollar (\$1) received

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under subdivision (1)(B).

(3) Ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during the quarter shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(4) Fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during a quarter shall be paid to the state fair commission, for use in any activity that the commission is authorized to carry out under IC 15-1.5-3.

(5) Ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during the quarter shall be paid to the division of mental health. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

(6) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person embarking on a riverboat during the quarter shall be paid to the Indiana horse racing commission to be distributed as follows, in amounts determined by the Indiana horse racing commission, for the promotion and operation of horse racing in Indiana:

(A) To one (1) or more breed development funds established by the Indiana horse racing commission under IC 4-31-11-10.

(B) To a racetrack that was approved by the Indiana horse racing commission under IC 4-31. The commission may make a grant under this clause only for purses, promotions, and routine operations of the racetrack. No grants shall be made for long term capital investment or construction and no grants shall be made before the racetrack becomes operational and is offering a racing schedule.

(c) With respect to tax revenue collected from a riverboat that operates on Patoka Lake, the treasurer of state shall quarterly pay the following amounts:

(1) The counties described in IC 4-33-1-1(3) shall receive one dollar (\$1) of the admissions tax collected for each person embarking on the riverboat during the quarter. This amount shall be divided equally among the counties described in IC 4-33-1-1(3).

(2) The Patoka Lake development account established under IC 4-33-15 shall receive one dollar (\$1) of the admissions tax

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collected for each person embarking on the riverboat during the quarter.

(3) The resource conservation and development program that:

(A) is established under 16 U.S.C. 3451 et seq.; and

(B) serves the Patoka Lake area;

shall receive forty cents (\$0.40) of the admissions tax collected for each person embarking on the riverboat during the quarter.

(4) The state general fund shall receive fifty cents (\$0.50) of the admissions tax collected for each person embarking on the riverboat during the quarter.

(5) The division of mental health shall receive ten cents (\$0.10) of the admissions tax collected for each person embarking on the riverboat during the quarter. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

(d) Money paid to a unit of local government under subsection (b)(1) through (b)(2) or subsection (c)(1):

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the unit's maximum ~~or actual~~ levy under IC 6-1.1-18.5, **but may be used at the discretion of the unit to reduce the property tax levy of the unit for a particular year; and**

(3) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; **and**

(4) is considered miscellaneous revenue.

(e) Money paid by the treasurer of state under subsection (b)(3) shall be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(f) Money received by the division of mental health under subsections (b)(5) and (c)(5):

(1) is annually appropriated to the division of mental health;

(2) shall be distributed to the division of mental health at times during each state fiscal year determined by the budget agency;

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and

(3) shall be used by the division of mental health for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions. The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

SECTION 2. IC 6-1.1-4-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) As used in this section, "qualifying county" means a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).**

(b) Notwithstanding IC 6-1.1-4-15 and IC 6-1.1-4-17, a township assessor in a qualifying county may not appraise property, or have property appraised, for the general reassessment of real property to be completed for the March 1, 2002, assessment date. Completion of that general reassessment in a qualifying county is instead governed by this section. The only duty of:

- (1) a township assessor in a qualifying county; or**
- (2) a county assessor of a qualifying county;**

with respect to that general reassessment is to provide to the state board of tax commissioners or the state board's contractor under subsection (c) any support and information requested by the state board or the contractor.

(c) The state board of tax commissioners shall select and contract with a nationally recognized certified public accounting firm with expertise in the appraisal of real property to appraise property for the general reassessment of real property in a qualifying county to be completed for the March 1, 2002, assessment date. The contract applies for the appraisal of land and improvements with respect to all classes of real property in the qualifying county. The contract must include:

- (1) a provision requiring the appraisal firm to:**
 - (A) prepare a detailed report of:**
 - (i) expenditures made after July 1, 1999, and before the date of the report from the qualifying county's reassessment fund under IC 6-1.1-4-28; and**
 - (ii) the balance in the reassessment fund as of the date of the report; and**
 - (B) file the report with:**

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- (i) the legislative body of the qualifying county;
 - (ii) the prosecuting attorney of the qualifying county;
 - (iii) the state board of tax commissioners; and
 - (iv) the attorney general;
- (2) a fixed date by which the appraisal firm must complete all responsibilities under the contract;
 - (3) a provision requiring the appraisal firm to use the land values determined for the qualifying county under IC 6-1.1-4-13.6;
 - (4) a penalty clause under which the amount to be paid for appraisal services is decreased for failure to complete specified services within the specified time;
 - (5) a provision requiring the appraisal firm to make periodic reports to the state board of tax commissioners;
 - (6) a provision stipulating the manner in which, and the time intervals at which, the periodic reports referred to in subdivision (5) are to be made;
 - (7) a precise stipulation of what service or services are to be provided;
 - (8) a provision requiring the appraisal firm to deliver a report of the assessed value of each parcel in a township in the qualifying county to the state board of tax commissioners; and
 - (9) any other provisions required by the state board of tax commissioners.

(d) After receiving the report of assessed values from the appraisal firm, the state board of tax commissioners shall give notice to the taxpayer and the county assessor, by mail, of the amount of the reassessment. The notice of reassessment is subject to appeal by the taxpayer to the state board of tax commissioners. Except as provided in subsection (e), the procedures and time limitations that apply to an appeal to the state board of tax commissioners of a determination of the county property tax assessment board of appeals under IC 6-1.1-15 apply to an appeal under this subsection. A determination by the state board of tax commissioners of an appeal under this subsection is subject to appeal to the tax court under IC 6-1.1-15.

(e) In order to obtain a review by the state board of tax commissioners under subsection (d), the taxpayer must file a petition for review with the appropriate county assessor within forty-five (45) days after the notice of the state board of tax commissioners is given to the taxpayer under subsection (d).

(f) The state board of tax commissioners shall mail the notice



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required by subsection (d) within ninety (90) days after the board receives the report for a parcel from the professional appraisal firm.

(g) The cost of a contract under this section shall be paid from the property reassessment fund of the qualifying county established under IC 6-1.1-4-27.

(h) Notwithstanding IC 4-13-2, a period of seven (7) days is permitted for each of the following to review and act under IC 4-13-2 on a contract of the state board of tax commissioners under this section:

- (1) The commissioner of the department of administration.
- (2) The director of the budget agency.
- (3) The attorney general.
- (4) The governor.

(i) With respect to a general reassessment of real property to be completed under IC 6-1.1-4-4 for an assessment date after the March 1, 2002, assessment date, the state board of tax commissioners shall initiate a review with respect to the real property in a qualifying county or a township in a qualifying county, or a portion of the real property in a qualifying county or a township in a qualifying county. The state board may contract to have the review performed by an appraisal firm. The state board or its contractor shall determine for the real property under consideration and for the qualifying county or township the variance between:

- (1) the total assessed valuation of the real property within the qualifying county or township; and
- (2) the total assessed valuation that would result if the real property within the qualifying county or township were valued in the manner provided by law.

(j) If:

- (1) the variance determined under subsection (i) exceeds ten percent (10%); and
- (2) the state board of tax commissioners determines after holding hearings on the matter that a special reassessment should be conducted;

the state board shall contract for a special reassessment by an appraisal firm to correct the valuation of the property.

(k) If the variance determined under subsection (i) is ten percent (10%) or less, the state board of tax commissioners shall determine whether to correct the valuation of the property under:

- (1) sections 9 and 10 of this chapter; or

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(2) IC 6-1.1-14-10 and IC 6-1.1-14-11.

(l) The state board of tax commissioners shall give notice by mail to a taxpayer of a hearing concerning the state board's intent to cause the taxpayer's property to be reassessed under this section. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed. The state board may conduct a single hearing under this section with respect to multiple properties. The notice must state:

- (1) the time of the hearing;**
- (2) the location of the hearing; and**
- (3) that the purpose of the hearing is to hear taxpayers' comments and objections with respect to the state board's intent to reassess property under this chapter.**

(m) If the state board of tax commissioners determines after the hearing that property should be reassessed under this section, the state board shall:

- (1) cause the property to be reassessed under this section;**
- (2) mail a certified notice of its final determination to the county auditor of the qualifying county in which the property is located; and**
- (3) notify the taxpayer by mail of its final determination.**

(n) A reassessment may be made under this section only if the notice of the final determination under subsection (l) is given to the taxpayer within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

(o) If the state board of tax commissioners contracts for a special reassessment of property under this section, the state board shall forward the bill for services of the contractor to the county auditor, and the county shall pay the bill from the county reassessment fund.

(p) A township assessor in a qualifying county or a county assessor of a qualifying county shall provide information requested in writing by the state board of tax commissioners or the state board's contractor under this section not later than seven (7) days after receipt of the written request from the state board or the contractor. If a township assessor or county assessor fails to provide the requested information within the time permitted in this subsection, the state board of tax commissioners or the state board's contractor may seek an order of the tax court under IC 33-3-5-2.5 for production of the information.

(q) The provisions of this section are severable in the manner provided in IC 1-1-1-8(b).

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SECTION 3. IC 6-1.1-8.5 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2002]:

Chapter 8.5. Assessment of Industrial Facilities

Sec. 1. As used in this chapter, "industrial company" means an owner or user of industrial property.

Sec. 2. As used in this chapter, "industrial facility" means a company's real property that:

- (1) has been classified as industrial property under the rules of the state board; and
- (2) has a true tax value, as estimated by the state board, of at least twenty-five million dollars (\$25,000,000) in a qualifying county.

The term includes real property that is used under an agreement under which the user exercises the beneficial rights of ownership for the majority of a year. The term does not include real property assessed under IC 6-1.1-8.

Sec. 3. As used in this chapter, "qualifying county" means a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

Sec. 4. As used in this chapter, "state board" refers to the state board of tax commissioners.

Sec. 5. An industrial facility located in a qualifying county shall be assessed in the manner prescribed in this chapter.

Sec. 6. Before:

- (1) January 1, 2004; and
- (2) January 1 of each year that a general reassessment commences under IC 6-1.1-4-4;

the county assessor of each qualifying county shall provide the state board a list of each industrial facility located in the qualifying county.

Sec. 7. (a) The township assessor of each township in a qualifying county shall notify the state board of a newly constructed industrial facility that is located in the township served by the township assessor.

(b) Each building commissioner in a qualifying county shall notify the state board of a newly constructed industrial facility that is located in the jurisdiction served by the building commissioner.

(c) The state board shall schedule an assessment under this chapter of a newly constructed industrial facility within six (6) months after receiving notice of the construction from the appropriate township assessor or building commissioner.

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Sec. 8. For purposes of the general reassessment under IC 6-1.1-4-4 or a new assessment, the state board shall assess each industrial facility in a qualifying county.

Sec. 9. The county assessor of the qualifying county in which an industrial facility is located shall provide support to the state board's assessor during the course of the assessment of the industrial facility.

Sec. 10. (a) When the state board determines its final assessments of an industrial facility under this chapter, the state board shall certify the true tax values to the county assessor and the county auditor of the qualifying county in which the property is located. In addition, if an industrial company has appealed the state board's final assessment of the industrial facility, the state board shall notify the county auditor of the appeal.

(b) The county assessor of a qualifying county shall review the certification of the state board to determine if any of an industrial company's property has been omitted and notify the state board of additions the county assessor finds are necessary. The state board shall consider the county assessor's findings and make any additions to the certification the state board finds are necessary. The county auditor shall enter for taxation the assessed valuation of an industrial facility that is certified by the state board.

Sec. 11. (a) A taxpayer or the county assessor of the qualifying county in which the industrial facility is located may appeal an assessment by the state board made under this chapter to the appeals division of the state board. An appeal under this section shall be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8. An assessment made under this chapter that is not appealed under this section is a final unappealable order of the state board.

(b) The state board shall hold a hearing on the appeal and issue an order within one (1) year after the date the appeal is filed.

Sec. 12. The state board shall adopt rules to provide just valuations of industrial facilities under this chapter.

Sec. 13. This chapter is designed to provide special rules for the assessment and taxation of industrial facilities in a qualifying county. If a provision of this chapter conflicts with a provision of another chapter of this article, the provision of this chapter controls with respect to the assessment and taxation of an industrial facility.

SECTION 4. IC 6-1.1-18.5-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) Except as

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otherwise provided in this chapter **and IC 6-3.5-8-12**, a civil taxing unit that is treated as not being located in an adopting county under section 4 of this chapter may not impose an ad valorem property tax levy for an ensuing calendar year that exceeds the amount determined in the last STEP of the following STEPS:

STEP ONE: Add the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year to the part of the civil taxing unit's certified share, if any, that was used to reduce the civil taxing unit's ad valorem property tax levy under STEP EIGHT of subsection (b) for that preceding calendar year.
STEP TWO: Multiply the amount determined in STEP ONE by the amount determined in the last STEP of section 2 of this chapter.

STEP THREE: Determine the lesser of one and fifteen hundredths (1.15) or the quotient (rounded to the nearest ten-thousandth), of the assessed value of all taxable property subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year, divided by the assessed value of all taxable property that is subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year and that is contained within the geographic area that was subject to the civil taxing unit's ad valorem property tax levy in the preceding calendar year.

STEP FOUR: Determine the greater of the amount determined in STEP THREE or one (1).

STEP FIVE: Multiply the amount determined in STEP TWO by the amount determined in STEP FOUR.

STEP SIX: Add the amount determined under STEP TWO to the amount determined under subsection (c).

STEP SEVEN: Determine the greater of the amount determined under STEP FIVE or the amount determined under STEP SIX.

(b) Except as otherwise provided in this chapter **and IC 6-3.5-8-12**, a civil taxing unit that is treated as being located in an adopting county under section 4 of this chapter may not impose an ad valorem property tax levy for an ensuing calendar year that exceeds the amount determined in the last STEP of the following STEPS:

STEP ONE: Add the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year to the part of the civil taxing unit's certified share, if any, used to reduce the civil taxing unit's ad valorem property tax levy under STEP EIGHT of this subsection for that preceding calendar year.

STEP TWO: Multiply the amount determined in STEP ONE by the amount determined in the last STEP of section 2 of this

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chapter.

STEP THREE: Determine the lesser of one and fifteen hundredths (1.15) or the quotient of the assessed value of all taxable property subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year divided by the assessed value of all taxable property that is subject to the civil taxing unit's ad valorem property tax levy for the ensuing calendar year and that is contained within the geographic area that was subject to the civil taxing unit's ad valorem property tax levy in the preceding calendar year.

STEP FOUR: Determine the greater of the amount determined in STEP THREE or one (1).

STEP FIVE: Multiply the amount determined in STEP TWO by the amount determined in STEP FOUR.

STEP SIX: Add the amount determined under STEP TWO to the amount determined under subsection (c).

STEP SEVEN: Determine the greater of the amount determined under STEP FIVE or the amount determined under STEP SIX.

STEP EIGHT: Subtract the amount determined under STEP FIVE of subsection (e) from the amount determined under STEP SEVEN of this subsection.

(c) If a civil taxing unit in the immediately preceding calendar year provided an area outside its boundaries with services on a contractual basis and in the ensuing calendar year that area has been annexed by the civil taxing unit, the amount to be entered under STEP SIX of subsection (a) or STEP SIX of subsection (b), as the case may be, equals the amount paid by the annexed area during the immediately preceding calendar year for services that the civil taxing unit must provide to that area during the ensuing calendar year as a result of the annexation. In all other cases, the amount to be entered under STEP SIX of subsection (a) or STEP SIX of subsection (b), as the case may be, equals zero (0).

(d) This subsection applies only to civil taxing units located in a county having a county adjusted gross income tax rate for resident county taxpayers (as defined in IC 6-3.5-1.1-1) of one percent (1%) as of January 1 of the ensuing calendar year. For each civil taxing unit, the amount to be added to the amount determined in subsection (e), STEP FOUR, is determined using the following formula:

STEP ONE: Multiply the civil taxing unit's maximum permissible ad valorem property tax levy for the preceding calendar year by two percent (2%).

STEP TWO: For the determination year, the amount to be used as

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the STEP TWO amount is the amount determined in subsection (f) for the civil taxing unit. For each year following the determination year the STEP TWO amount is the lesser of:

- (A) the amount determined in STEP ONE; or
- (B) the amount determined in subsection (f) for the civil taxing unit.

STEP THREE: Determine the greater of:

- (A) zero (0); or
- (B) the civil taxing unit's certified share for the ensuing calendar year minus the greater of:
 - (i) the civil taxing unit's certified share for the calendar year that immediately precedes the ensuing calendar year; or
 - (ii) the civil taxing unit's base year certified share.

STEP FOUR: Determine the greater of:

- (A) zero (0); or
- (B) the amount determined in STEP TWO minus the amount determined in STEP THREE.

Add the amount determined in STEP FOUR to the amount determined in subsection (e), STEP THREE, as provided in subsection (e), STEP FOUR.

(e) For each civil taxing unit, the amount to be subtracted under subsection (b), STEP EIGHT, is determined using the following formula:

STEP ONE: Determine the lesser of the civil taxing unit's base year certified share for the ensuing calendar year, as determined under section 5 of this chapter, or the civil taxing unit's certified share for the ensuing calendar year.

STEP TWO: Determine the greater of:

- (A) zero (0); or
- (B) the remainder of:
 - (i) the amount of federal revenue sharing money that was received by the civil taxing unit in 1985; minus
 - (ii) the amount of federal revenue sharing money that will be received by the civil taxing unit in the year preceding the ensuing calendar year.

STEP THREE: Determine the lesser of:

- (A) the amount determined in STEP TWO; or
- (B) the amount determined in subsection (f) for the civil taxing unit.

STEP FOUR: Add the amount determined in subsection (d), STEP FOUR, to the amount determined in STEP THREE.

STEP FIVE: Subtract the amount determined in STEP FOUR

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from the amount determined in STEP ONE.

(f) As used in this section, a taxing unit's "determination year" means the latest of:

- (1) calendar year 1987, if the taxing unit is treated as being located in an adopting county for calendar year 1987 under section 4 of this chapter;
- (2) the taxing unit's base year, as defined in section 5 of this chapter, if the taxing unit is treated as not being located in an adopting county for calendar year 1987 under section 4 of this chapter; or
- (3) the ensuing calendar year following the first year that the taxing unit is located in a county that has a county adjusted gross income tax rate of more than one-half percent (0.5%) on July 1 of that year.

The amount to be used in subsections (d) and (e) for a taxing unit depends upon the taxing unit's certified share for the ensuing calendar year, the taxing unit's determination year, and the county adjusted gross income tax rate for resident county taxpayers (as defined in IC 6-3.5-1.1-1) that is in effect in the taxing unit's county on July 1 of the year preceding the ensuing calendar year. For the determination year and the ensuing calendar years following the taxing unit's determination year, the amount is the taxing unit's certified share for the ensuing calendar year multiplied by the appropriate factor prescribed in the following table:

COUNTIES WITH A TAX RATE OF 1/2%		
	Year	Subsection (e) Factor
	For the determination year and each ensuing calendar year following the determination year	0
COUNTIES WITH A TAX RATE OF 3/4%		
	Year	Subsection (e) Factor
	For the determination year and each ensuing calendar year following the determination year	1/2
COUNTIES WITH A TAX RATE OF 1.0%		
	Year	Subsection (d) Factor Subsection (e) Factor
	For the determination year	1/6 1/3
	For the ensuing calendar year following the determi-	

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nation year 1/4 1/3
For the ensuing calendar
year following the determi-
nation year by two (2) years 1/3 1/3

SECTION 5. IC 6-3.1-20 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)]:

Chapter 20. Income Tax Credit For Property Taxes Paid on Homesteads

Sec. 1. As used in this chapter, "earned income" means the sum of the:

- (1) wages, salaries, tips, and other employee compensation; and
 - (2) net earnings from self-employment (as computed under Section 32(c)(2) of the Internal Revenue Code);
- of an individual taxpayer, and the individual's spouse, if the individual files a joint adjusted gross income tax return.

Sec. 2. As used in this chapter, "homestead" has the meaning set forth in IC 6-1.1-20.9-1.

Sec. 3. As used in this chapter, "state income tax liability" means an individual's adjusted gross income tax liability under IC 6-3.

Sec. 4. (a) Except as provided in subsection (b), an individual is entitled to a credit under this chapter if the:

- (1) individual's earned income for the taxable year is less than eighteen thousand six hundred (\$18,600); and
- (2) the individual pays property taxes in the taxable year on a homestead that:
 - (A) the individual:
 - (i) owns; or
 - (ii) is buying under a contract that requires the individual to pay property taxes on the homestead, if the contract or a memorandum of the contract is recorded in the county recorder's office; and
 - (B) is located in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).

(b) An individual is not entitled to a credit under this chapter for a taxable year for property taxes paid on the individual's homestead if the individual claims the deduction under IC 6-3-1-3.5(a)(17) for the homestead for that same taxable year.

Sec. 5. (a) Each year, an individual described in section 4 of this

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chapter is entitled to a refundable credit against the individual's state income tax liability in the amount determined under this section.

(b) In the case of an individual with earned income of less than eighteen thousand dollars (\$18,000) for the taxable year, the amount of the credit is equal to the lesser of:

- (1) three hundred dollars (\$300); or
- (2) the amount of property taxes described in section 4(2) of this chapter paid by the individual in the taxable year.

(c) In the case of an individual with earned income that is at least eighteen thousand dollars (\$18,000) but less than eighteen thousand six hundred dollars (\$18,600) for the taxable year, the amount of the credit is equal to the lesser of the following:

- (1) An amount determined under the following STEPS:

STEP ONE: Determine the result of:

- (i) eighteen thousand six hundred dollars (\$18,600); minus
- (ii) the individual's earned income for the taxable year.

STEP TWO: Determine the result of:

- (i) the STEP ONE amount; multiplied by
- (ii) five-tenths (0.5).

- (2) The amount of property taxes described in section 4(2) of this chapter paid by the individual in the taxable year.

(d) If the amount of the credit under this chapter exceeds the individual's state tax liability for the taxable year, the excess shall be refunded to the taxpayer.

Sec. 6. To obtain the credit provided by this chapter, an individual must file with the department information concerning the property taxes paid on the individual's homestead and any other information required by the department.

Sec. 7. (a) The department shall before July 1 of each year determine the amount of credits allowed under this chapter for taxable years ending before January 1 of the year.

(b) One-half (1/2) of the amount determined by the department under subsection (a) shall be:

- (1) deducted during the year from the riverboat admissions tax revenue otherwise payable to the county under IC 4-33-12-6(b)(2); and
- (2) paid instead to the state general fund.

(c) One-sixth (1/6) of the amount determined by the department under subsection (a) shall be:

- (1) deducted during the year from the riverboat admissions



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tax revenue otherwise payable under IC 4-33-12-6(b)(1) to each of the following:

- (A) The largest city by population located in the county.
- (B) The second largest city by population located in the county.
- (C) The third largest city by population located in the county; and

(2) paid instead to the state general fund.

SECTION 6. IC 6-3.5-8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 8. Municipal Option Income Tax

Sec. 1. As used in this chapter, "adjusted gross income" has the meaning set forth in IC 6-3-1-3.5. However, in the case of a municipal taxpayer who is not treated as a resident municipal taxpayer of a municipality, the term includes only adjusted gross income derived from the taxpayer's principal place of business or employment.

Sec. 2. As used in this chapter, "department" refers to the department of state revenue.

Sec. 3. As used in this chapter, "fiscal body" has the meaning set forth in IC 36-1-2-6.

Sec. 4. As used in this chapter, "municipal option income tax" refers to the tax authorized by this chapter.

Sec. 5. As used in this chapter, "municipal taxpayer", as it relates to a particular municipality, means any individual:

- (1) who resides in that municipality on the date specified in section 21 of this chapter; or
- (2) who maintains the individual's principal place of business or employment in that municipality on the date specified in section 21 of this chapter and who does not reside on that same date in:

(A) a county in which the county option income tax, the county adjusted gross income tax, or the county economic development income tax is in effect; or

(B) a municipality in which the municipal option income tax is in effect.

Sec. 6. As used in this chapter, "municipality" has the meaning set forth in IC 36-1-2-11.

Sec. 7. As used in this chapter, "qualifying county" means a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000).



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Sec. 8. As used in this chapter, "resident municipal taxpayer", as it relates to a particular municipality, means any municipal taxpayer who resides in that municipality on the date specified in section 21 of this chapter.

Sec. 9. (a) Except as provided in subsections (c) and (f) and in section 12(c) of this chapter, the fiscal body of a municipality located in a qualifying county may impose a municipal option income tax, which consists of a tax on the adjusted gross income of municipal taxpayers of the municipality. If the tax is imposed, the tax takes effect:

- (1) September 1, 2001, if the fiscal body adopts an ordinance to impose the tax before July 1, 2001; or
- (2) July 1 of the year that the ordinance imposing the tax is adopted, if the ordinance is adopted in 2002 or a later calendar year.

(b) A municipal fiscal body shall hold a public hearing on the proposed ordinance before adopting an ordinance under subsection (a). The municipal fiscal body shall give public notice of the public hearing under IC 5-3-1.

(c) A fiscal body may not impose a municipal option income tax under subsection (a) for a period in which the county adjusted gross income tax, the county option income tax, or the economic development income tax is in effect in the qualifying county in which the municipality is located.

(d) A fiscal body may not impose a municipal option income tax for a calendar year that begins after December 31, 2005.

Sec. 10. (a) The maximum rate of the municipal option income tax imposed on a resident municipal taxpayer under this chapter is one percent (1%). The maximum rate of the municipal option income tax imposed on all other municipal taxpayers under this chapter is one-half percent (0.5%).

(b) A municipal option income tax imposed under this chapter applies to resident municipal taxpayers and all other municipal taxpayers. The municipal option income tax rate in effect for the municipal taxpayers of a municipality who are not resident municipal taxpayers of that municipality is at all times one-half (1/2) of the tax rate imposed upon resident municipal taxpayers.

Sec. 11. (a) To impose a municipal option income tax to take effect September 1, 2001, the fiscal body of a municipality in a qualifying county must adopt an ordinance before July 1, 2001. The ordinance must substantially state the following:

"The _____ Fiscal Body imposes the municipal option

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income tax on the municipal taxpayers of _____ (insert name of municipality). The income tax is imposed at a rate of _____ percent (____%) on the resident municipal taxpayers of the municipality and at a rate of ____ percent (____%) on all other municipal taxpayers. The income tax takes effect September 1, 2001."

(b) An ordinance adopted under subsection (a) takes effect September 1, 2001.

(c) To impose a municipal option income tax in 2002 or in a later year, the fiscal body of a municipality that does not adopt an ordinance under subsection (a) must, after February 15 but before May 1 of a year, adopt an ordinance. The ordinance must substantially state the following:

"The _____ Fiscal Body imposes the municipal option income tax on the municipal taxpayers of _____ (insert name of municipality). The income tax is imposed at a rate of _____ percent (____%) on the resident municipal taxpayers of the municipality and at a rate of ____ percent (____%) on all other municipal taxpayers. The income tax takes effect July 1 of this year."

(d) An ordinance adopted under subsection (c) takes effect July 1 of the year the ordinance is adopted.

Sec. 12. (a) If the fiscal body of a municipality in a qualifying county adopts an ordinance under section 11(a) of this chapter, the state board of tax commissioners may not certify a budget for the municipality under IC 6-1.1-17-16(f) for the 2002 calendar year that is greater than ninety-seven percent (97%) of the budget of the municipality certified by the state board for the 2001 calendar year. The state board of tax commissioners may not certify a budget for the municipality under IC 6-1.1-17-16(f) for any later calendar year that is greater than ninety-seven percent (97%) of the budget of the municipality certified by the state board for the calendar year that immediately precedes the later calendar year.

(b) If the fiscal body of a municipality in a qualifying county adopts an ordinance in a calendar year under section 11(c) of this chapter, the state board of tax commissioners may not certify a budget for the municipality under IC 6-1.1-17-16(f) for the calendar year that immediately succeeds the calendar year in which the ordinance is adopted that is greater than ninety-seven percent (97%) of the budget of the municipality certified by the state board for the calendar year in which the ordinance was adopted. The state board of tax commissioners may not certify a



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budget for the municipality under IC 6-1.1-17-16(f) for any later calendar year that is greater than ninety-seven percent (97%) of the budget of the municipality certified by the state board for the calendar year that immediately precedes the later calendar year.

(c) Before July 1 of 2002 and of each year thereafter, the state board of tax commissioners shall review the budget approved for each municipality in a qualifying county in which a municipal option income tax is in effect to determine whether the restriction under subsection (a) or (b) has been applied. If the restriction has not been applied:

- (1) the municipal option income tax is rescinded as of July 1 of the year in which the review was made;
- (2) the municipality may not impose the municipal option income tax for any later year; and
- (3) the municipality is:
 - (A) subject to subsection (d), if the municipality adopted the municipal option income tax in 2002; or
 - (B) subject to subsection (e), if the municipality adopted the municipal option income tax in a year that succeeds 2002.

(d) In May 2003, the department of state revenue shall determine for each municipality subject to this subsection the amount of tax revenue collected for the municipality after August 31, 2001, and before July 1, 2002. The department of state revenue shall immediately notify the municipality of the amount determined under this subsection. Not later than thirty (30) days after receiving notification from the department of state revenue, the municipality shall transfer the amount determined by the department under this subsection from the municipality's general fund to the county family and children's fund of the qualifying county in which the municipality is located.

(e) In May 2004, and in May of each year thereafter, the department of state revenue shall determine for each municipality subject to this subsection the amount of tax revenue collected for the municipality after June 30 of the calendar year that precedes by two (2) years the calendar year in which the determination is made and before July 1 of the year that immediately precedes the calendar year in which the determination is made. The department of state revenue shall immediately notify the municipality of the amount determined under this subsection. Not later than thirty (30) days after receiving notification from the department of state revenue, the municipality shall transfer the amount determined by

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the department under this subsection from the municipality's general fund to the county family and children's fund of the qualifying county in which the municipality is located.

(f) If a municipality makes a transfer from its general fund to the county's family and children's fund as described in subsection (d) or (e), the state board of tax commissioners shall reduce by the amount transferred the county's maximum family and children's fund levy under IC 6-1.1-18.6 for the calendar year that immediately succeeds the year in which the transfer is made.

(g) This subsection applies if the fiscal body of a municipality in a qualifying county adopts an ordinance under section 11 of this chapter to impose a municipal option income tax. The maximum permissible ad valorem property tax levy of the municipality is not subject to any increase under IC 6-1.1-18.5-3(a) or IC 6-1.1-18.5-3(b) for taxes payable in:

- (1) the calendar year that immediately succeeds the calendar year in which the ordinance is adopted; and
- (2) each succeeding calendar year in which the municipal option income tax remains in effect.

(h) This subsection applies if the fiscal body of a municipality in a qualifying county adopts an ordinance under section 14 of this chapter to rescind the municipal option income tax, or if the municipal option income tax in a municipality is rescinded by operation of law. For purposes of IC 6-1.1-18.5-3(a) STEP ONE or IC 6-1.1-18.5-3(b) STEP ONE, the preceding calendar year is considered to be the calendar year in which an ordinance was adopted under section 11 of this chapter to impose the municipal option income tax.

Sec. 13. (a) The fiscal body of a municipality may increase or decrease the rate of a municipal option income tax. To increase or decrease the rate, the fiscal body must, after January 1 but before May 1 of a year, adopt an ordinance. The ordinance must substantially state the following:

"The _____ Fiscal Body increases (or decreases) the rate of the municipal option income tax. The tax rate with respect to resident municipal taxpayers is increased (or decreased) from (insert current rate) to (insert proposed rate). The tax rate with respect to all other municipal taxpayers is increased (or decreased) from (insert current rate) to (insert proposed rate). This tax rate increase (or decrease) takes effect July 1 of this year.

(b) A fiscal body shall hold a public hearing on the proposed

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ordinance before adopting an ordinance under subsection (a). The municipal fiscal body shall give public notice of the public hearing under IC 5-3-1.

(c) An ordinance adopted under this section takes effect July 1 of the year the ordinance is adopted.

Sec. 14. (a) A municipal option income tax imposed by a fiscal body under this chapter remains in effect until the earlier of:

- (1) the date the tax is rescinded; or
- (2) December 31, 2005.

(b) A fiscal body may rescind the municipal option income tax by adopting an ordinance to rescind the tax after January 1 but before June 1 of a year.

(c) A fiscal body shall hold a public hearing on the proposed ordinance before adopting an ordinance under subsection (b). The municipal fiscal body shall give public notice of the public hearing under IC 5-3-1.

(d) An ordinance adopted under this section takes effect July 1 of the year the ordinance is adopted.

Sec. 15. Immediately upon adoption under this chapter of an ordinance to impose or rescind a municipal option income tax, or an ordinance to increase or decrease the rate of the tax, the legislative body of the municipality shall send a certified copy of the ordinance to the department by certified mail.

Sec. 16. If a municipal option income tax is not in effect during an individual taxpayer's entire taxable year, the amount of municipal option income tax that the taxpayer owes for that taxable year equals the product of:

- (1) the amount of the municipal option income tax the taxpayer would owe if the tax had been imposed during the taxpayer's entire taxable year; multiplied by
- (2) a fraction. The numerator equals the number of days during the taxpayer's taxable year that the municipal option income tax was in effect. The denominator equals the total number of days in the taxpayer's taxable year.

Sec. 17. (a) If, for a particular taxable year, an individual taxpayer is allowed, or a municipal taxpayer and the municipal taxpayer's spouse who file a joint return are allowed, a credit for the elderly or the totally disabled under Section 22 of the Internal Revenue Code (as defined in IC 6-3-1-11), the municipal taxpayer is entitled or the municipal taxpayer and the municipal taxpayer's spouse are entitled to a credit against their municipal option income tax liability for that same taxable year. The amount of the

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credit equals the lesser of the following:

(1) The product of:

(A) the credit for the elderly or the totally disabled for the same taxable year; multiplied by

(B) a fraction. The numerator is the municipal option income tax rate imposed against the municipal taxpayer or the municipal taxpayer and the municipal taxpayer's spouse. The denominator is fifteen-hundredths (0.15).

(2) The amount of municipal option income tax imposed on the municipal taxpayer or the municipal taxpayer and the municipal taxpayer's spouse.

(b) If a municipal taxpayer and the municipal taxpayer's spouse file a joint return and are subject to different municipal option income tax rates for the same taxable year, they shall compute the credit under this section by using the formula provided in subsection (a), except that they shall use the average of the two (2) tax rates imposed against them as the numerator referred to in subsection (a)(1)(B).

Sec. 18. (a) Revenue derived from the imposition of a municipal option income tax shall, in the manner prescribed by this section, be distributed to the municipality that imposed the tax. The amount that is to be distributed to a municipality during an ensuing calendar year equals the amount of municipal option income tax revenue that the department, after reviewing the recommendation of the budget agency, estimates will be received from that municipality during the twelve (12) month period beginning July 1 of the immediately preceding calendar year and ending June 30 of the ensuing calendar year.

(b) Before June 16 of each calendar year, the department, after reviewing the recommendation of the budget agency, shall estimate and certify to each adopting municipality and to the county auditor of the qualifying county the amount of municipal option income tax revenue that will be collected from that municipality during the twelve (12) month period beginning July 1 of that calendar year and ending June 30 of the immediately succeeding calendar year. The amount certified is the municipality's "certified distribution" for the immediately succeeding calendar year. The amount certified may be adjusted under subsection (c) or (d).

(c) The department may certify to an adopting municipality an amount that is greater than the estimated twelve (12) month revenue collection if the department, after reviewing the recommendation of the budget agency, determines that there will

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be a greater amount of revenue available for distribution from the municipality's account established under section 19 of this chapter.

(d) The department may certify an amount less than the estimated twelve (12) month revenue collection if the department, after reviewing the recommendation of the budget agency, determines that a part of those collections needs to be distributed during the current calendar year so that the municipality will receive its full certified distribution for the current calendar year.

(e) One-twelfth (1/12) of each adopting municipality's certified distribution for a calendar year shall be distributed from its account established under section 19 of this chapter to the appropriate municipality on the first day of each month of that calendar year.

(f) All distributions from an account established under section 19 of this chapter shall be made by warrants issued by the auditor of state to the treasurer of state ordering the appropriate payments.

Sec. 19. (a) A special account within the state general fund shall be established for each municipality adopting a municipal option income tax. Revenue derived from the imposition of the municipal option income tax shall be deposited in that municipality's account in the state general fund.

(b) Income earned on money held in an account under subsection (a) becomes a part of that account.

(c) Revenue remaining in an account established under subsection (a) at the end of a state fiscal year does not revert to the state general fund.

Sec. 20. (a) The state board of tax commissioners shall each year reduce the general fund property tax levy of a municipality receiving a distribution under this chapter in that year. The municipality's general fund property tax levy shall be reduced by the amount of the distribution received or to be received by the municipality during the year. The state board of tax commissioners shall certify to the auditor of the qualifying county the property tax rate applicable to the municipality's general fund after the property tax reduction under this section.

(b) A municipality shall treat a distribution that the municipality receives or is to receive during a particular calendar year as a part of the municipality's property tax levy for the general fund for that same calendar year for purposes of fixing the municipality's budget and for purposes of the property tax levy limits imposed by IC 6-1.1-18.5. However, the distributions shall



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not reduce the total county tax levy that is used to compute the state property tax replacement credit under IC 6-1.1-21. In addition, for purposes of computing and distributing any excise taxes or income taxes in which the distribution is based on property taxes, the distributions shall be treated as though they were property taxes that were due and payable during that same calendar year.

(c) A municipality may use distributions received under this chapter for any purpose for which the municipality may use property tax revenues.

Sec. 21. (a) For purposes of this chapter, an individual shall be treated as a resident municipal taxpayer of the municipality in which the individual:

- (1) maintains a residence, if the individual maintains only one residence in Indiana;
- (2) if subdivision (1) does not apply, registers to vote;
- (3) if subdivision (1) or (2) does not apply, registers the individual's personal automobile; or
- (4) if subdivision (1), (2), or (3) does not apply, spends the majority of the individual's time in Indiana during the taxable year in question.

(b) Whether an individual is a resident municipal taxpayer is determined on January 1 of the calendar year in which the individual's taxable year commences. If an individual changes the location of the individual's residence to another location in Indiana during a calendar year, the individual's liability for municipal option income tax is not affected.

Sec. 22. (a) Except as otherwise provided in this chapter, all provisions of the adjusted gross income tax law (IC 6-3) concerning:

- (1) definitions;
- (2) declarations of estimated tax;
- (3) filing of returns;
- (4) remittances;
- (5) incorporation of the provisions of the Internal Revenue Code;
- (6) penalties and interest;
- (7) exclusion of military pay credits for withholding; and
- (8) exemptions and deductions;

apply to the imposition, collection, and administration of the municipal option income tax. The municipal option income tax is a listed tax and an income tax for purposes of IC 6-8.1.



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(b) The provisions of IC 6-3-1-3.5(a)(5), IC 6-3-3-3, IC 6-3-3-5, and IC 6-3-5-1 do not apply to the municipal option income tax.

(c) Each employer shall report to the department the amount of withholdings attributable to each municipality. This report shall annually be submitted with the employer's withholding report.

Sec. 23. Before February 1 of each year, the department shall submit a report to each municipality indicating the balance at the end of the preceding year in the municipality's account established under section 19 of this chapter.

Sec. 24. (a) Except as provided in subsection (b), if for a particular taxable year a municipal taxpayer is liable for an income tax imposed by a county, city, town, or other local governmental entity located outside of Indiana, that municipal taxpayer is entitled to a credit against the municipal option income tax liability for that same taxable year. The amount of the credit equals the amount of tax imposed by the other governmental entity on income derived from sources outside Indiana and subject to the municipal option income tax. However, the credit provided by this section may not reduce a municipal taxpayer's municipal option income tax liability to an amount that is less than what would have been owed if the income subject to taxation by the other governmental entity had been ignored.

(b) The credit provided by this section does not apply to a municipal taxpayer to the extent that the other governmental entity provides for a credit to the taxpayer for the amount of municipal option income taxes owed under this chapter.

(c) To claim the credit provided by this section, a municipal taxpayer must provide the department with satisfactory evidence that the taxpayer is entitled to the credit.

Sec. 25. If for any taxable year a municipal taxpayer is subject to different tax rates for the municipal option income tax imposed by a municipality, the taxpayer's municipal option income tax rate for that municipality and that taxable year is the rate determined in the last STEP of the following STEPS:

STEP ONE: Multiply the number of months in the taxpayer's taxable year that precede July 1 by the rate in effect before the rate change.

STEP TWO: Multiply the number of months in the taxpayer's taxable year that follow June 30 by the rate in effect after the rate change.

STEP THREE: Divide the sum of the amounts determined under STEPS ONE and TWO by twelve (12).

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SECTION 7. IC 6-8.1-1-1, AS AMENDED BY P.L.181-1999, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. "Listed taxes" or "taxes" includes only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the riverboat admissions tax (IC 4-33-12); the riverboat wagering tax (IC 4-33-13); the gross income tax (IC 6-2.1); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax (IC 6-3); the supplemental net income tax (IC 6-3-8); the county adjusted gross income tax (IC 6-3.5-1.1); the county option income tax (IC 6-3.5-6); the county economic development income tax (IC 6-3.5-7); **the municipal option income tax (IC 6-3.5-8)**; the auto rental excise tax (IC 6-6-9); the bank tax (IC 6-5-10); the savings and loan association tax (IC 6-5-11); the production credit association tax (IC 6-5-12); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the alternative fuel permit fee (IC 6-6-2.1); the special fuel tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal agreement under IC 6-8.1-3; the motor vehicle excise tax (IC 6-6-5); the commercial vehicle excise tax (IC 6-6-5.5); the hazardous waste disposal tax (IC 6-6-6.6); the cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider excise tax (IC 7.1-4-4.5); the malt excise tax (IC 7.1-4-5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various county food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee (IC 16-44-2); the emergency and hazardous chemical inventory form fee (IC 6-6-10); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-30); the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-30); the underground storage tank fee (IC 13-23); the solid waste management fee (IC 13-20-22); and any other tax or fee that the department is required to collect or administer.

SECTION 8. IC 33-3-5-2.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 2.5. (a) As used in this section, "qualifying county" means a county having a population of more than four hundred thousand (400,000) and less than seven hundred thousand (700,000).**

(b) As used in this section, "contractor" means the general reassessment contractor of the state board of tax commissioners under IC 6-1.1-4-32.

(c) Upon petition from:

(1) the state board of tax commissioners; or



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(2) the contractor;
the tax court may order a township assessor in a qualifying county or a county assessor of a qualifying county to produce information requested in writing from the township assessor or county assessor by the state board of tax commissioners or the contractor.

(d) If the tax court orders a township assessor or county assessor to provide requested information as described in subsection (b), the tax court shall order production of the information not later than fourteen (14) days after the date of the tax court's order.

(e) The tax court may find that any willful violation of this section by a township assessor or county assessor constitutes a direct contempt of the tax court.

SECTION 9. [EFFECTIVE JULY 1, 2001] (a) IC 6-1.1-8.5, as added by this act, applies to property taxes first due and payable after December 31, 2004.

(b) This SECTION expires January 1, 2006.

SECTION 10. [EFFECTIVE JANUARY 1, 2001 (RETROACTIVE)] IC 6-3.1-20, as added by this act, applies only to taxable years beginning after December 31, 2000.

SECTION 11. An emergency is declared for this act.

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Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Approved: _____

Governor of the State of Indiana

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