

HOUSE BILL No. 1119

DIGEST OF INTRODUCED BILL

Citations Affected: None (noncode).

Synopsis: Study of taxation equity. Requires the advisory commission on intergovernmental relations to study the issue of taxation equity among overlapping units of local government. Appropriates \$50,000 to the commission for this purpose.

Effective: July 1, 2004.

Klinker, Goodin, Saunders

January 13, 2004, read first time and referred to Committee on Rules and Legislative Procedures.

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Second Regular Session 113th General Assembly (2004)

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 2003 Regular Session of the General Assembly.

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HOUSE BILL No. 1119



A BILL FOR AN ACT concerning taxation and to make an appropriation.

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

1 SECTION 1. [EFFECTIVE JULY 1, 2004] (a) As used in this
2 SECTION, "commission" refers to the Indiana advisory
3 commission on intergovernmental relations established by
4 IC 4-23-24.2-4.

5 (b) As used in this SECTION, "taxing unit" has the meaning set
6 forth in IC 6-1.1-1-21.

7 (c) The commission shall study the issue of taxation equity,
8 including but not limited to:

9 (1) the incidence of taxation by overlapping taxing units for
10 services to be provided by all the overlapping taxing units and
11 the actual delivery of those services by the overlapping taxing
12 units;

13 (2) the incidence of taxation by a taxing unit for services to be
14 provided in the taxing unit and the actual delivery of those
15 services by the taxing unit;

16 (3) how other jurisdictions pay for and deliver services to be
17 provided by overlapping taxing units to residents or property



1 **located in overlapping taxing units; and**
 2 **(4) how the payment for and delivery of services to be**
 3 **provided by overlapping taxing units to residents or property**
 4 **located in overlapping taxing units can be coordinated among**
 5 **the overlapping taxing units.**
 6 **(d) The commission shall prepare and submit a report of the**
 7 **commission's findings to the legislative council not later than**
 8 **December 1, 2005. The report to the legislative council must be in**
 9 **an electronic format under IC 5-14-6.**
 10 **(e) This SECTION expires January 1, 2006.**
 11 **SECTION 2. [EFFECTIVE JULY 1, 2004] (a) There is**
 12 **appropriated to the Indiana advisory commission on**
 13 **intergovernmental relations fifty thousand dollars (\$50,000) from**
 14 **the state general fund to pay costs incurred by the commission for**
 15 **its use in carrying out the purposes of this act beginning July 1,**
 16 **2004, and ending June 30, 2005.**
 17 **(b) This SECTION expires July 1, 2005.**

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