

PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Senate Bill 260 be amended to read as follows:

- 1 Page 44, between lines 25 and 26, begin a new paragraph and insert:
- 2 "SECTION 40. IC 6-1.1-18-12, AS AMENDED BY P.L.1-2005,
- 3 SECTION 87, IS AMENDED TO READ AS FOLLOWS
- 4 [EFFECTIVE JULY 1, 2006]: Sec. 12. (a) For purposes of this section,
- 5 "maximum rate" refers to the maximum:
- 6 (1) property tax rate or rates; or
- 7 (2) special benefits tax rate or rates;
- 8 referred to in the statutes listed in subsection (d).
- 9 (b) The maximum rate for taxes first due and payable after 2003 is
- 10 the maximum rate that would have been determined under subsection
- 11 (e) for taxes first due and payable in 2003 if subsection (e) had applied
- 12 for taxes first due and payable in 2003.
- 13 (c) The maximum rate must be adjusted:
- 14 (1) each time an annual adjustment of the assessed value of real
- 15 property takes effect under IC 6-1.1-4-4.5; and
- 16 (2) each time a general reassessment of real property takes effect
- 17 under IC 6-1.1-4-4.
- 18 (d) The statutes to which subsection (a) refers are:
- 19 (1) IC 8-10-5-17;
- 20 (2) IC 8-22-3-11;
- 21 (3) IC 8-22-3-25;
- 22 (4) IC 12-29-1-1;
- 23 (5) IC 12-29-1-2;
- 24 (6) IC 12-29-1-3;
- 25 (7) IC 12-29-3-6;

- 1 (8) IC 13-21-3-12;
 2 (9) IC 13-21-3-15;
 3 (10) IC 14-27-6-30;
 4 (11) IC 14-33-7-3;
 5 (12) IC 14-33-21-5;
 6 (13) IC 15-1-6-2;
 7 (14) IC 15-1-8-1;
 8 (15) IC 15-1-8-2;
 9 (16) IC 16-20-2-18;
 10 (17) IC 16-20-4-27;
 11 (18) IC 16-20-7-2;
 12 **(19) IC 16-22-14;**
 13 ~~(19)~~ **(20)** IC 16-23-1-29;
 14 ~~(20)~~ **(21)** IC 16-23-3-6;
 15 ~~(21)~~ **(22)** IC 16-23-4-2;
 16 ~~(22)~~ **(23)** IC 16-23-5-6;
 17 ~~(23)~~ **(24)** IC 16-23-7-2;
 18 ~~(24)~~ **(25)** IC 16-23-8-2;
 19 ~~(25)~~ **(26)** IC 16-23-9-2;
 20 ~~(26)~~ **(27)** IC 16-41-15-5;
 21 ~~(27)~~ **(28)** IC 16-41-33-4;
 22 ~~(28)~~ **(29)** IC 20-26-8-4;
 23 ~~(29)~~ **(30)** IC 21-1-11-3;
 24 ~~(30)~~ **(31)** IC 21-2-17-2;
 25 ~~(31)~~ **(32)** IC 23-13-17-1;
 26 ~~(32)~~ **(33)** IC 23-14-66-2;
 27 ~~(33)~~ **(34)** IC 23-14-67-3;
 28 ~~(34)~~ **(35)** IC 36-7-13-4;
 29 ~~(35)~~ **(36)** IC 36-7-14-28;
 30 ~~(36)~~ **(37)** IC 36-7-15.1-16;
 31 ~~(37)~~ **(38)** IC 36-8-19-8.5;
 32 ~~(43)~~ ~~(38)~~ **(39)** IC 36-9-6.1-2;
 33 ~~(44)~~ ~~(39)~~ **(40)** IC 36-9-17.5-4;
 34 ~~(45)~~ ~~(40)~~ **(41)** IC 36-9-27-73;
 35 ~~(46)~~ ~~(41)~~ **(42)** IC 36-9-29-31;
 36 ~~(47)~~ ~~(42)~~ **(43)** IC 36-9-29.1-15;
 37 ~~(48)~~ ~~(43)~~ **(44)** IC 36-10-6-2;
 38 ~~(49)~~ ~~(44)~~ **(45)** IC 36-10-7-7;
 39 ~~(50)~~ ~~(45)~~ **(46)** IC 36-10-7-8;
 40 ~~(51)~~ ~~(46)~~ **(47)** IC 36-10-7.5-19;
 41 ~~(47)~~ **(48)** IC 36-10-13-5;
 42 ~~(48)~~ **(49)** IC 36-10-13-7;
 43 ~~(49)~~ **(50)** IC 36-12-7-7;
 44 ~~(50)~~ **(51)** IC 36-12-7-8;
 45 ~~(51)~~ **(52)** IC 36-12-12-10; and
 46 ~~(52)~~ **(53)** any statute enacted after December 31, 2003, that:

- 1 (A) establishes a maximum rate for any part of the:
 2 (i) property taxes; or
 3 (ii) special benefits taxes;
 4 imposed by a political subdivision; and
 5 (B) does not exempt the maximum rate from the adjustment
 6 under this section.
- 7 (e) The new maximum rate under a statute listed in subsection (d) is
 8 the tax rate determined under STEP SEVEN of the following STEPS:
 9 STEP ONE: Determine the maximum rate for the political
 10 subdivision levying a property tax or special benefits tax under the
 11 statute for the year preceding the year in which the annual
 12 adjustment or general reassessment takes effect.
 13 STEP TWO: Determine the actual percentage increase (rounded
 14 to the nearest one-hundredth percent (0.01%)) in the assessed
 15 value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the
 16 taxable property from the year preceding the year the annual
 17 adjustment or general reassessment takes effect to the year that the
 18 annual adjustment or general reassessment takes effect.
 19 STEP THREE: Determine the three (3) calendar years that
 20 immediately precede the ensuing calendar year and in which a
 21 statewide general reassessment of real property does not first take
 22 effect.
 23 STEP FOUR: Compute separately, for each of the calendar years
 24 determined in STEP THREE, the actual percentage increase
 25 (rounded to the nearest one-hundredth percent (0.01%)) in the
 26 assessed value (before the adjustment, if any, under
 27 IC 6-1.1-4-4.5) of the taxable property from the preceding year.
 28 STEP FIVE: Divide the sum of the three (3) quotients computed
 29 in STEP FOUR by three (3).
 30 STEP SIX: Determine the greater of the following:
 31 (A) Zero (0).
 32 (B) The result of the STEP TWO percentage minus the STEP
 33 FIVE percentage.
 34 STEP SEVEN: Determine the quotient of the STEP ONE tax rate
 35 divided by the sum of one (1) plus the STEP SIX percentage
 36 increase.
- 37 (f) The department of local government finance shall compute the
 38 maximum rate allowed under subsection (e) and provide the rate to each
 39 political subdivision with authority to levy a tax under a statute listed
 40 in subsection (d)."
- 41 Page 73, between lines 11 and 12, begin a new paragraph and insert:
 42 "SECTION 60. IC 16-22-14 IS ADDED TO THE INDIANA CODE
 43 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE
 44 JULY 1, 2006]:
 45 **Chapter 14. Levy for Emergency Medical Services**
 46 **Sec. 1. As used in this chapter, "qualified expenses" means**
 47 **expenses incurred by a county hospital to provide emergency**

- 1 **medical services (as defined in IC 16-18-2-110).**
- 2 **Sec. 2. The governing board of a county hospital may request**
- 3 **support from the county for qualified expenses, either by:**
- 4 **(1) appropriation from the county general fund; or**
- 5 **(2) a separate tax levy;**
- 6 **by filing with the county executive on or before August 1 a written**
- 7 **budget of the amount estimated to be required to fund qualified**
- 8 **expenses for the ensuing year.**
- 9 **Sec. 3. Subject to sections 4 and 5 of this chapter, a county may**
- 10 **establish a separate property tax levy for a county hospital to**
- 11 **compensate the county hospital for the county hospital's qualified**
- 12 **expenses.**
- 13 **Sec. 4. The property tax rate imposed under this chapter may**
- 14 **not exceed the lesser of the following:**
- 15 **(1) Six cents (\$0.06) on each one hundred dollars (\$100) of**
- 16 **assessed valuation.**
- 17 **(2) The property tax rate that is necessary to generate tax**
- 18 **revenues in an amount equal to the county hospital's qualified**
- 19 **expenses in the ensuing year, as estimated in the governing**
- 20 **body's budget request under section 2 of this chapter.**
- 21 **Sec. 5. Property taxes imposed under this chapter are subject to**
- 22 **the county's levy limitations imposed under IC 6-1.1-18.5-3.**
- 23 **Sec. 6. The amount levied under this chapter is in addition to**
- 24 **any other amount levied for a county hospital.**
- 25 **Sec. 7. An amount levied under this chapter:**
- 26 **(1) must be appropriated as other county funds are**
- 27 **appropriated; and**
- 28 **(2) may be used only for qualified expenses."**
- 29 Page 103, between lines 9 and 10, begin a new line block indented
- 30 and insert:
- 31 **"(20) IC 16-22-14."**
- 32 Renumber all SECTIONS consecutively.
 (Reference is to ESB 260 as printed February 17, 2006.)

Representative Foley