



Reprinted
February 2, 2010

HOUSE BILL No. 1241

DIGEST OF HB 1241 (Updated February 1, 2010 5:52 pm - DI 113)

Citations Affected: IC 6-6; IC 8-22.

Synopsis: Aircraft registration and airport development zones. Permits the registration of an aircraft without the payment of the state use tax if: (1) the aircraft was registered in another state as of January 1, 2010, and the sales or use tax, if any, was paid to the registration state; and (2) the aircraft is registered in Indiana on or before December 31, 2010, and the registration fee and excise tax are paid for 2010. Allows the board of aviation commissioners or the board of an airport authority, as applicable, of any county, city, town, or other municipal corporation that may operate an airport to designate territory within its jurisdiction as an airport development zone, except that in a county having a consolidated city, the designating body continues to be the metropolitan development commission acting as the redevelopment commission of the consolidated city. (Current law authorizes only selected cities and counties to designate an airport development zone, including a county having a consolidated city.)

Effective: July 1, 2010.

**Van Haaften, Pelath, Stemler,
Truitt**

January 12, 2010, read first time and referred to Committee on Interstate and International Cooperation.
January 25, 2010, reported — Do Pass.
February 1, 2010, read second time, amended, ordered engrossed.

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HB 1241—LS 7094/DI 58+



Second Regular Session 116th General Assembly (2010)

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 2009 Regular and Special Sessions of the General Assembly.

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HOUSE BILL No. 1241

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and transportation.

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

1 SECTION 1. IC 6-6-6.5-25 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2010]: **Sec. 25. An aircraft may be registered under this chapter**
4 **without the payment of the state use tax under IC 6-2.5-3 if:**

- 5 (1) **the aircraft was registered in another state as of January**
6 **1, 2010, and any sales or use tax due in the registration state**
7 **was paid;**
8 (2) **there is no outstanding tax liability in the registration state**
9 **that directly relates to the aircraft; and**
10 (3) **an application for the registration of the aircraft under**
11 **this chapter is filed on or before December 31, 2010, and the**
12 **registration fee under section 3 of this chapter and the**
13 **aircraft excise tax under section 13 of this chapter are paid.**

14 SECTION 2. IC 8-22-3.5-1, AS AMENDED BY P.L.182-2009(ss),
15 SECTION 271, IS AMENDED TO READ AS FOLLOWS
16 [EFFECTIVE JULY 1, 2010]: Sec. 1. (a) **Before July 1, 2010**, this
17 chapter applies to the following:

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- 1 (1) Each county having a consolidated city.
- 2 (2) Each city having a population of more than ninety thousand
- 3 (90,000) but less than one hundred five thousand (105,000).
- 4 (3) Each county having a population of more than one hundred
- 5 five thousand (105,000) but less than one hundred ten thousand
- 6 (110,000).
- 7 (4) Each county having a population of more than three hundred
- 8 thousand (300,000) but less than four hundred thousand
- 9 (400,000).
- 10 (5) Each county having a population of more than one hundred
- 11 seventy thousand (170,000) but less than one hundred eighty
- 12 thousand (180,000).
- 13 (6) Each county having a population of more than one hundred
- 14 eighteen thousand (118,000) but less than one hundred twenty
- 15 thousand (120,000).
- 16 (7) Each city having a population of more than fifty-nine thousand
- 17 seven hundred (59,700) but less than sixty-five thousand
- 18 (65,000).

19 **(b) After June 30, 2010, this chapter applies to any eligible**
 20 **entity (as defined in IC 8-22-1-6).**

21 SECTION 3. IC 8-22-3.5-2, AS AMENDED BY P.L.182-2009(ss),
 22 SECTION 272, IS AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE JULY 1, 2010]: Sec. 2. (a) As used in this chapter
 24 **before July 1, 2010, "commission" refers to the following:**

- 25 (1) With respect to a county having a consolidated city, the
- 26 metropolitan development commission acting as the
- 27 redevelopment commission of the consolidated city, subject to
- 28 IC 36-3-4-23.
- 29 (2) With respect to a city described in section ~~†(2)~~ **1(a)(2)** of this
- 30 chapter, the board of the airport authority for the city.
- 31 (3) With respect to a county described in section ~~†(3)~~ **1(a)(3)**
- 32 of this chapter, the board of an airport authority that is jointly
- 33 established by the county and a municipality under IC 8-22-3.
- 34 (4) With respect to a county described in section ~~†(4)~~ **1(a)(4)** or
- 35 ~~†(5)~~ **1(a)(5)** of this chapter, the board of an airport authority that
- 36 is jointly established by the county and a municipality under
- 37 IC 8-22-3.
- 38 (5) With respect to a county described in section ~~†(6)~~ **1(a)(6)** of
- 39 this chapter, the board of an airport authority that is established by
- 40 the county.
- 41 (6) With respect to a city described in section ~~†(7)~~ **1(a)(7)** of this
- 42 chapter, the board of aviation commissioners for the city.

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1 (b) As used in this chapter after June 30, 2010, "commission"
2 refers to the following:

3 (1) With respect to a county having a consolidated city, the
4 metropolitan development commission acting as the
5 redevelopment commission of the consolidated city, subject to
6 IC 36-3-4-23.

7 (2) With respect to an eligible entity to which subdivision (1)
8 does not apply, a board (as defined in IC 8-22-1-5).

9 SECTION 4. IC 8-22-3.5-2.5, AS AMENDED BY
10 P.L.182-2009(ss), SECTION 273, IS AMENDED TO READ AS
11 FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 2.5. (a)
12 Notwithstanding IC 8-22-1-6, as used in this chapter before July 1,
13 2010, "eligible entity" refers to any of the following:

14 (1) A consolidated city.

15 (2) A city described in section ~~†(2)~~ 1(a)(2) of this chapter.

16 (3) A city in a county described in section ~~†(3)~~ 1(a)(3) of this
17 chapter.

18 (4) A county described in section ~~†(4)~~ 1(a)(4) of this chapter.

19 (5) A city located in a county described in section ~~†(4)~~ 1(a)(4) of
20 this chapter.

21 (6) A county described in section ~~†(5)~~ 1(a)(5) of this chapter.

22 (7) A city located in a county described in section ~~†(5)~~ 1(a)(5) of
23 this chapter.

24 (8) A county described in section ~~†(6)~~ 1(a)(6) of this chapter.

25 (9) A city described in section ~~†(7)~~ 1(a)(7) of this chapter.

26 (b) As used in this chapter after June 30, 2010, "eligible entity"
27 has the meaning set forth in IC 8-22-1-6.

28 SECTION 5. IC 8-22-3.5-3, AS AMENDED BY P.L.182-2009(ss),
29 SECTION 274, IS AMENDED TO READ AS FOLLOWS
30 [EFFECTIVE JULY 1, 2010]: Sec. 3. (a) As used in this chapter before
31 July 1, 2010, "qualified airport development project" means an airport
32 development project that has a cost of the project (as defined in
33 IC 4-4-10.9-5) greater than:

34 (1) five hundred million dollars (\$500,000,000), if the project is
35 to be located in a county having a consolidated city; or

36 (2) two hundred fifty thousand dollars (\$250,000), if the project
37 is to be located in:

38 (A) a city described in section ~~†(2)~~ 1(a)(2) or ~~†(7)~~ 1(a)(7) of
39 this chapter; or

40 (B) in a county described in section ~~†(3)~~; ~~†(4)~~; ~~†(5)~~; 1(a)(3),
41 1(a)(4), 1(a)(5), or ~~†(6)~~ 1(a)(6) of this chapter.

42 Except as provided by subsection ~~(b)~~; (c), the term includes any portion

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1 or expansion of the original qualified airport development project used
2 by one (1) or more successor tenants.

3 **(b) As used in this chapter after June 30, 2010, "qualified**
4 **airport development project" means an airport development**
5 **project that has a cost of the project (as defined in IC 4-4-10.9-5)**
6 **greater than:**

7 **(1) five hundred million dollars (\$500,000,000), if the project**
8 **is to be located in a county having a consolidated city; or**

9 **(2) two hundred fifty thousand dollars (\$250,000), if the**
10 **project is to be located in an eligible entity other than a**
11 **county having a consolidated city.**

12 **Except as provided by subsection (c), the term includes any part or**
13 **expansion of the original qualified airport development project**
14 **used by one (1) or more successor tenants.**

15 ~~(b)~~ **(c)** For purposes of section 9 of this chapter, the definition of
16 "qualified airport development project" does not include any portion of,
17 or expansion of, the original qualified airport development project used
18 by a successor tenant unless the commission adopts a resolution to
19 amend the definition to include that portion or expansion.

20 SECTION 6. IC 8-22-3.5-5, AS AMENDED BY P.L.182-2009(ss),
21 SECTION 275, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE JULY 1, 2010]: Sec. 5. (a) The commission may
23 designate an area within the jurisdiction of a board of aviation
24 commissioners under IC 8-22-2 or an airport authority under IC 8-22-3
25 as an airport development zone if the commission finds by resolution
26 the following:

27 (1) In order to promote opportunities for the gainful employment
28 of the citizens of the eligible entity and the attraction of a
29 qualified airport development project to the eligible entity, an area
30 under the jurisdiction of the board of aviation commissioners or
31 airport authority should be declared an airport development zone.

32 (2) The public health and welfare of the eligible entity will be
33 benefited by designating the area as an airport development zone.

34 **(b) Before July 1, 2010,** if the airport development zone will be
35 located in a consolidated city or in a county described in section ~~†(3);~~
36 ~~†(4); †(5);~~ **1(a)(3), 1(a)(4), 1(a)(5), or †(6) 1(a)(6)** of this chapter, the
37 resolution adopted under subsection (a) must also include a finding that
38 there has been proposed a qualified airport development project to be
39 located in the airport development zone, with the proposal supported
40 by:

41 (1) financial and economic data; and

42 (2) preliminary commitments by business enterprises that

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1 evidence a reasonable likelihood that the proposed qualified
 2 airport development project will be initiated and accomplished.
 3 (c) **Before July 1, 2010**, if the airport development zone will be
 4 located in a city described in:
 5 (1) section ~~†(2)~~ **1(a)(2)** of this chapter, the resolution adopted
 6 under subsection (a) must also include findings stating that the
 7 most recent federal decennial census for the city indicates the
 8 following:
 9 (A) The unemployment rate for the city is at least thirteen
 10 percent (13%).
 11 (B) The population of the city has decreased by at least ten
 12 percent (10%) as compared to the population reported in the
 13 preceding federal decennial census for the city.
 14 (C) The median per capita income for city residents does not
 15 exceed eighty percent (80%) of the median per capita income
 16 for all residents of the United States.
 17 (D) At least twenty-five percent (25%) of the population of the
 18 city is below the federal income poverty level (as defined in
 19 IC 12-15-2-1); or
 20 (2) section ~~†(7)~~ **1(a)(7)** of this chapter, the resolution adopted
 21 under subsection (a) must also include findings stating the
 22 following:
 23 (A) There has been proposed a qualified airport development
 24 project to be located in the airport development zone, with the
 25 proposal supported by:
 26 (i) financial and economic data; and
 27 (ii) preliminary commitments by business enterprises that
 28 evidence a reasonable likelihood that the proposed qualified
 29 airport development project will be initiated and
 30 accomplished.
 31 (B) The city has Interstate Highway 69 serving the airport and
 32 the city's residents and facilitating commerce and free travel
 33 within and through the midwestern United States.
 34 (d) The resolution adopted under subsection (a) must describe the
 35 boundaries of the area. The description may be by reference to the
 36 area's location in relation to public ways or streams, or otherwise, as
 37 determined by the commission.
 38 (e) **Before July 1, 2010**, if the airport development zone will be
 39 located in a county described in section ~~†(4)~~, ~~†(5)~~, **1(a)(4)**, **1(a)(5)**, or
 40 ~~†(6)~~ **1(a)(6)** of this chapter, the resolution adopted under subsection (a)
 41 and any qualified airport development project to be located in the
 42 airport development zone must be approved by the executive of:

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- 1 (1) the county, if the entire airport development zone or qualified
- 2 airport development project will be located outside the boundaries
- 3 of any municipality located in the county;
- 4 (2) a municipality located in the county, if the entire airport
- 5 development zone or qualified airport development project will
- 6 be located within the boundary of the municipality; or
- 7 (3) the county and a municipality located in the county, if the
- 8 airport development zone or qualified airport development project
- 9 will be located within the boundary of the county and in part
- 10 within the boundary of the municipality.

11 SECTION 7. IC 8-22-3.5-9.5, AS ADDED BY P.L.124-2006,
 12 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2010]: Sec. 9.5. (a) This section applies to a commission
 14 located in a county described in section ~~†(5)~~ **1(a)(5)** of this chapter.

15 (b) The commission may amend a resolution adopted before January
 16 1, 2006, under section 5 of this chapter to include a provision with
 17 respect to the allocation and distribution of property taxes.

18 (c) For purposes of determining the allocation and distribution of
 19 property taxes under this chapter, ~~the~~ "base assessed value" means the
 20 net assessed value of all the tangible property as finally determined for
 21 the assessment date immediately preceding the effective date of the
 22 allocation provision of the commission's amended resolution adopted
 23 under this section.

24 (d) An amendment adopted under this section must be approved by
 25 the executive of:

- 26 (1) the county, if the entire airport development zone is located
- 27 outside the boundaries of any municipality located in the county;
- 28 (2) a municipality located in the county, if the entire airport
- 29 development zone is located within the boundary of the
- 30 municipality; or
- 31 (3) the county and a municipality located in the county, if the
- 32 airport development zone is located within the boundary of the
- 33 county and partly within the boundary of the municipality.

34 SECTION 8. IC 8-22-3.5-14, AS AMENDED BY P.L.182-2009(ss),
 35 SECTION 277, IS AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2010]: Sec. 14. (a) **Before July 1, 2010**, this
 37 section applies only to an airport development zone that is in a:

- 38 (1) city described in section ~~†(2)~~ **1(a)(2)** or ~~†(7)~~ **1(a)(7)** of this
- 39 chapter; or
- 40 (2) county described in section ~~†(3); †(4);~~ **1(a)(3), 1(a)(4),** or ~~†(6)~~
- 41 **1(a)(6)** of this chapter.

42 (b) **After June 30, 2010, this section applies to an airport**

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1 development zone if the commission that designated the airport
 2 development zone adopts a resolution to have this section apply to
 3 the airport development zone.

4 (c) A commission may adopt a resolution to have this section
 5 apply to the airport development zone designated by the
 6 commission.

7 ~~(b)~~ (d) Notwithstanding any other law, a business or an employee of
 8 a business that is located in an airport development zone **to which this**
 9 **section applies** is entitled to the benefits provided by the following
 10 statutes, as if the business were located in an enterprise zone:

- 11 (1) IC 6-3-2-8.
 12 (2) IC 6-3-3-10.
 13 (3) IC 6-3.1-7.
 14 (4) IC 6-3.1-9.
 15 (5) IC 6-3.1-10-6.

16 ~~(c)~~ (e) Before June 1 of each year, a business described in
 17 subsection ~~(b)~~ (d) must pay a fee equal to the amount of the fee that is
 18 required for enterprise zone businesses under IC 5-28-15-5(a)(4)(A).
 19 However, notwithstanding IC 5-28-15-5(a)(4)(A), the fee shall be paid
 20 into the debt service fund established under section 9(e)(2) of this
 21 chapter. If the commission determines that a business has failed to pay
 22 the fee required by this subsection, the business is not eligible for any
 23 of the benefits described in subsection ~~(b)~~: (d).

24 ~~(d)~~ (f) A business that receives any of the benefits described in
 25 subsection ~~(b)~~ (d) must use all of those benefits, except for the amount
 26 of the fee required by subsection ~~(c)~~: (e), for its property or employees
 27 in the airport development zone and to assist the commission. If the
 28 commission determines that a business has failed to use its benefits in
 29 the manner required by this subsection, the business is not eligible for
 30 any of the benefits described in subsection ~~(b)~~: (d).

31 ~~(e)~~ (g) If the commission determines that a business has failed to
 32 pay the fee required by subsection ~~(c)~~ (e) or has failed to use benefits
 33 in the manner required by subsection ~~(d)~~: (f), the commission shall
 34 provide written notice of the determination to the department of state
 35 revenue, the department of local government finance, and the county
 36 auditor.

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Interstate and International Cooperation, to which was referred House Bill 1241, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

HARRIS, Chair

Committee Vote: yeas 12, nays 0.

HOUSE MOTION

Mr. Speaker: I move that House Bill 1241 be amended to read as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation and transportation.

Page 1, after line 13, begin a new paragraph and insert:

"SECTION 2. IC 8-22-3.5-1, AS AMENDED BY P.L.182-2009(ss), SECTION 271, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 1. (a) **Before July 1, 2010**, this chapter applies to the following:

- (1) Each county having a consolidated city.
- (2) Each city having a population of more than ninety thousand (90,000) but less than one hundred five thousand (105,000).
- (3) Each county having a population of more than one hundred five thousand (105,000) but less than one hundred ten thousand (110,000).
- (4) Each county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000).
- (5) Each county having a population of more than one hundred seventy thousand (170,000) but less than one hundred eighty thousand (180,000).
- (6) Each county having a population of more than one hundred eighteen thousand (118,000) but less than one hundred twenty thousand (120,000).
- (7) Each city having a population of more than fifty-nine thousand seven hundred (59,700) but less than sixty-five thousand (65,000).

(b) **After June 30, 2010, this chapter applies to any eligible**

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entity (as defined in IC 8-22-1-6).

SECTION 3. IC 8-22-3.5-2, AS AMENDED BY P.L.182-2009(ss), SECTION 272, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 2. **(a)** As used in this chapter **before July 1, 2010**, "commission" refers to the following:

- (1) With respect to a county having a consolidated city, the metropolitan development commission acting as the redevelopment commission of the consolidated city, subject to IC 36-3-4-23.
- (2) With respect to a city described in section ~~†(2)~~ **1(a)(2)** of this chapter, the board of the airport authority for the city.
- (3) With respect to a county described in section ~~†(3)~~ **1(a)(3)** of this chapter, the board of an airport authority that is jointly established by the county and a municipality under IC 8-22-3.
- (4) With respect to a county described in section ~~†(4)~~ **1(a)(4)** or ~~†(5)~~ **1(a)(5)** of this chapter, the board of an airport authority that is jointly established by the county and a municipality under IC 8-22-3.
- (5) With respect to a county described in section ~~†(6)~~ **1(a)(6)** of this chapter, the board of an airport authority that is established by the county.
- (6) With respect to a city described in section ~~†(7)~~ **1(a)(7)** of this chapter, the board of aviation commissioners for the city.

(b) As used in this chapter after June 30, 2010, "commission" refers to the following:

- (1) With respect to a county having a consolidated city, the metropolitan development commission acting as the redevelopment commission of the consolidated city, subject to IC 36-3-4-23.**
- (2) With respect to an eligible entity to which subdivision (1) does not apply, a board (as defined in IC 8-22-1-5).**

SECTION 4. IC 8-22-3.5-2.5, AS AMENDED BY P.L.182-2009(ss), SECTION 273, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 2.5. **(a)** Notwithstanding IC 8-22-1-6, as used in this chapter **before July 1, 2010**, "eligible entity" refers to any of the following:

- (1) A consolidated city.
- (2) A city described in section ~~†(2)~~ **1(a)(2)** of this chapter.
- (3) A city in a county described in section ~~†(3)~~ **1(a)(3)** of this chapter.
- (4) A county described in section ~~†(4)~~ **1(a)(4)** of this chapter.
- (5) A city located in a county described in section ~~†(4)~~ **1(a)(4)** of

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this chapter.

(6) A county described in section ~~†(5)~~ **1(a)(5)** of this chapter.

(7) A city located in a county described in section ~~†(5)~~ **1(a)(5)** of this chapter.

(8) A county described in section ~~†(6)~~ **1(a)(6)** of this chapter.

(9) A city described in section ~~†(7)~~ **1(a)(7)** of this chapter.

(b) As used in this chapter after June 30, 2010, "eligible entity" has the meaning set forth in IC 8-22-1-6.

SECTION 5. IC 8-22-3.5-3, AS AMENDED BY P.L.182-2009(ss), SECTION 274, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 3. (a) As used in this chapter **before July 1, 2010**, "qualified airport development project" means an airport development project that has a cost of the project (as defined in IC 4-4-10.9-5) greater than:

(1) five hundred million dollars (\$500,000,000), if the project is to be located in a county having a consolidated city; or

(2) two hundred fifty thousand dollars (\$250,000), if the project is to be located in:

(A) a city described in section ~~†(2)~~ **1(a)(2)** or ~~†(7)~~ **1(a)(7)** of this chapter; or

(B) in a county described in section ~~†(3)~~, ~~†(4)~~, ~~†(5)~~, **1(a)(3)**, **1(a)(4)**, **1(a)(5)**, or ~~†(6)~~ **1(a)(6)** of this chapter.

Except as provided by subsection ~~(b)~~; **(c)**, the term includes any portion or expansion of the original qualified airport development project used by one (1) or more successor tenants.

(b) As used in this chapter after June 30, 2010, "qualified airport development project" means an airport development project that has a cost of the project (as defined in IC 4-4-10.9-5) greater than:

(1) five hundred million dollars (\$500,000,000), if the project is to be located in a county having a consolidated city; or

(2) two hundred fifty thousand dollars (\$250,000), if the project is to be located in an eligible entity other than a county having a consolidated city.

Except as provided by subsection (c), the term includes any part or expansion of the original qualified airport development project used by one (1) or more successor tenants.

~~(b)~~ **(c)** For purposes of section 9 of this chapter, the definition of "qualified airport development project" does not include any portion of, or expansion of, the original qualified airport development project used by a successor tenant unless the commission adopts a resolution to amend the definition to include that portion or expansion.

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SECTION 6. IC 8-22-3.5-5, AS AMENDED BY P.L.182-2009(ss), SECTION 275, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 5. (a) The commission may designate an area within the jurisdiction of a board of aviation commissioners under IC 8-22-2 or an airport authority under IC 8-22-3 as an airport development zone if the commission finds by resolution the following:

(1) In order to promote opportunities for the gainful employment of the citizens of the eligible entity and the attraction of a qualified airport development project to the eligible entity, an area under the jurisdiction of the board of aviation commissioners or airport authority should be declared an airport development zone.

(2) The public health and welfare of the eligible entity will be benefited by designating the area as an airport development zone.

(b) **Before July 1, 2010**, if the airport development zone will be located in a consolidated city or in a county described in section ~~†(3)~~; ~~†(4)~~; ~~†(5)~~; **1(a)(3), 1(a)(4), 1(a)(5)**, or ~~†(6)~~ **1(a)(6)** of this chapter, the resolution adopted under subsection (a) must also include a finding that there has been proposed a qualified airport development project to be located in the airport development zone, with the proposal supported by:

(1) financial and economic data; and

(2) preliminary commitments by business enterprises that evidence a reasonable likelihood that the proposed qualified airport development project will be initiated and accomplished.

(c) **Before July 1, 2010**, if the airport development zone will be located in a city described in:

(1) section ~~†(2)~~ **1(a)(2)** of this chapter, the resolution adopted under subsection (a) must also include findings stating that the most recent federal decennial census for the city indicates the following:

(A) The unemployment rate for the city is at least thirteen percent (13%).

(B) The population of the city has decreased by at least ten percent (10%) as compared to the population reported in the preceding federal decennial census for the city.

(C) The median per capita income for city residents does not exceed eighty percent (80%) of the median per capita income for all residents of the United States.

(D) At least twenty-five percent (25%) of the population of the city is below the federal income poverty level (as defined in IC 12-15-2-1); or

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(2) section ~~†(7)~~ **1(a)(7)** of this chapter, the resolution adopted under subsection (a) must also include findings stating the following:

(A) There has been proposed a qualified airport development project to be located in the airport development zone, with the proposal supported by:

- (i) financial and economic data; and
- (ii) preliminary commitments by business enterprises that evidence a reasonable likelihood that the proposed qualified airport development project will be initiated and accomplished.

(B) The city has Interstate Highway 69 serving the airport and the city's residents and facilitating commerce and free travel within and through the midwestern United States.

(d) The resolution adopted under subsection (a) must describe the boundaries of the area. The description may be by reference to the area's location in relation to public ways or streams, or otherwise, as determined by the commission.

(e) **Before July 1, 2010**, if the airport development zone will be located in a county described in section ~~†(4); †(5);~~ **1(a)(4), 1(a)(5), or †(6) 1(a)(6)** of this chapter, the resolution adopted under subsection (a) and any qualified airport development project to be located in the airport development zone must be approved by the executive of:

- (1) the county, if the entire airport development zone or qualified airport development project will be located outside the boundaries of any municipality located in the county;
- (2) a municipality located in the county, if the entire airport development zone or qualified airport development project will be located within the boundary of the municipality; or
- (3) the county and a municipality located in the county, if the airport development zone or qualified airport development project will be located within the boundary of the county and in part within the boundary of the municipality.

SECTION 7. IC 8-22-3.5-9.5, AS ADDED BY P.L.124-2006, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 9.5. (a) This section applies to a commission located in a county described in section ~~†(5)~~ **1(a)(5)** of this chapter.

(b) The commission may amend a resolution adopted before January 1, 2006, under section 5 of this chapter to include a provision with respect to the allocation and distribution of property taxes.

(c) For purposes of determining the allocation and distribution of property taxes under this chapter, ~~the~~ "base assessed value" means the

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net assessed value of all the tangible property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the commission's amended resolution adopted under this section.

(d) An amendment adopted under this section must be approved by the executive of:

- (1) the county, if the entire airport development zone is located outside the boundaries of any municipality located in the county;
- (2) a municipality located in the county, if the entire airport development zone is located within the boundary of the municipality; or
- (3) the county and a municipality located in the county, if the airport development zone is located within the boundary of the county and partly within the boundary of the municipality.

SECTION 8. IC 8-22-3.5-14, AS AMENDED BY P.L.182-2009(ss), SECTION 277, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2010]: Sec. 14. (a) **Before July 1, 2010**, this section applies only to an airport development zone that is in a:

- (1) city described in section ~~+(2)~~ **1(a)(2)** or ~~+(7)~~ **1(a)(7)** of this chapter; or
- (2) county described in section ~~+(3)~~, ~~+(4)~~, **1(a)(3)**, **1(a)(4)**, or ~~+(6)~~ **1(a)(6)** of this chapter.

(b) After June 30, 2010, this section applies to an airport development zone if the commission that designated the airport development zone adopts a resolution to have this section apply to the airport development zone.

(c) A commission may adopt a resolution to have this section apply to the airport development zone designated by the commission.

~~(b)~~ **(d)** Notwithstanding any other law, a business or an employee of a business that is located in an airport development zone **to which this section applies** is entitled to the benefits provided by the following statutes, as if the business were located in an enterprise zone:

- (1) IC 6-3-2-8.
- (2) IC 6-3-3-10.
- (3) IC 6-3.1-7.
- (4) IC 6-3.1-9.
- (5) IC 6-3.1-10-6.

~~(c)~~ **(e)** Before June 1 of each year, a business described in subsection ~~(b)~~ **(d)** must pay a fee equal to the amount of the fee that is required for enterprise zone businesses under IC 5-28-15-5(a)(4)(A). However, notwithstanding IC 5-28-15-5(a)(4)(A), the fee shall be paid

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into the debt service fund established under section 9(e)(2) of this chapter. If the commission determines that a business has failed to pay the fee required by this subsection, the business is not eligible for any of the benefits described in subsection ~~(b)~~ **(d)**.

~~(d)~~ **(f)** A business that receives any of the benefits described in subsection ~~(b)~~ **(d)** must use all of those benefits, except for the amount of the fee required by subsection ~~(c)~~ **(e)**, for its property or employees in the airport development zone and to assist the commission. If the commission determines that a business has failed to use its benefits in the manner required by this subsection, the business is not eligible for any of the benefits described in subsection ~~(b)~~ **(d)**.

~~(e)~~ **(g)** If the commission determines that a business has failed to pay the fee required by subsection ~~(c)~~ **(e)** or has failed to use benefits in the manner required by subsection ~~(d)~~ **(f)**, the commission shall provide written notice of the determination to the department of state revenue, the department of local government finance, and the county auditor."

Renumber all SECTIONS consecutively.

(Reference is to HB 1241 as printed January 25, 2010.)

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