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# SENATE BILL No. 158

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-3.5.

**Synopsis:** Local income tax reports. Requires the budget agency to submit a monthly report to each county auditor indicating: (1) the balances in the county's adjusted gross income tax (CAGIT) account, county option income tax (COIT) account, and county economic development income tax (CEDIT) account during the previous month; (2) the amount of revenue deposited in and distributed from those accounts during the previous month; and (3) the income earned during the previous month on money held in those accounts. Requires the budget agency to submit a quarterly report to each county auditor indicating the amount of CAGIT, COIT, and CEDIT tax withholdings attributable to the county, as reported to the department of state revenue during the previous quarter.

**Effective:** July 1, 2011.

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### Banks, Kruse

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January 5, 2011, read first time and referred to Committee on Appropriations.

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Introduced

First Regular Session 117th General Assembly (2011)

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 2010 Regular Session of the General Assembly.

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## SENATE BILL No. 158



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

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

1 SECTION 1. IC 6-3.5-1.1-21, AS AMENDED BY  
2 P.L.182-2009(ss), SECTION 213, IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 21. ~~Before October 2~~  
4 ~~of each year~~; The budget agency shall **do the following:**  
5 **(1) Before the last day of each month, submit a report to each**  
6 **county auditor indicating:**  
7 **(A) the balance in the county's adjusted gross income tax**  
8 **account as of the last day of the previous month;**  
9 **(B) the amount of revenue deposited in and distributed**  
10 **from the county's adjusted gross income tax account**  
11 **during the previous month; and**  
12 **(C) the income earned during the previous month on**  
13 **money held in the county's adjusted gross income tax**  
14 **account.**  
15 **(2) Before January 31, April 30, July 31, and October 31 of**  
16 **each year, submit a report to each county auditor indicating**  
17 **the amount of withholdings attributable to the county, as**



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**reported to the department under section 18(c) of this chapter during the previous quarter.**

**(3) Before October 2 of each year, submit a report to each county auditor indicating the balance in the county's adjusted gross income tax account as of the cutoff date specified by the budget agency.**

SECTION 2. IC 6-3.5-6-17.2, AS AMENDED BY P.L.182-2009(ss), SECTION 220, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 17.2. ~~Before October 2 of each year,~~ The budget agency shall **do the following:**

**(1) Before the last day of each month, submit a report to each county auditor indicating:**

**(A) the balance in the county's special account as of the last day of the previous month;**

**(B) the amount of revenue deposited in and distributed from the county's special account during the previous month; and**

**(C) the income earned during the previous month on money held in the county's special account.**

**(2) Before January 31, April 30, July 31, and October 31 of each year, submit a report to each county auditor indicating the amount of withholdings attributable to the county, as reported to the department under section 22(c) of this chapter during the previous quarter.**

**(3) Before October 2 of each year, submit a report to each county auditor indicating the balance in the county's special account as of the cutoff date set by the budget agency.**

SECTION 3. IC 6-3.5-7-10.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2011]: Sec. 10.5. ~~Before October 2 of each year,~~ The department budget agency shall **do the following:**

**(1) Before the last day of each month, submit a report to each county auditor indicating:**

**(A) the balance in the county's special account as of the last day of the previous month;**

**(B) the amount of revenue deposited in and distributed from the county's special account during the previous month; and**

**(C) the income earned during the previous month on money held in the county's special account.**

**(2) Before January 31, April 30, July 31, and October 31 of each year, submit a report to each county auditor indicating the amount of withholdings attributable to the county, as**

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1 **reported to the department under section 18(c) of this chapter**  
2 **during the previous quarter.**  
3 **(3) Before October 2 of each year,** submit a report to each  
4 county auditor indicating the balance in the county's special  
5 account as of the cutoff date set by the budget agency.

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