



January 21, 2011

SENATE BILL No. 269

DIGEST OF SB 269 (Updated January 19, 2011 2:22 pm - DI dj)

Citations Affected: IC 6-6; IC 6-9.

Synopsis: Marion county auto rental and admissions taxes. Repeals the authority of the Marion County city-county council to increase the county supplemental auto rental excise tax rate by not more than 2% after January 1, 2013, and before March 1, 2013. Repeals the authority of the Marion County city-county council to increase the county admissions tax rate by not more than 4% after January 1, 2013, and before March 1, 2013.

Effective: Upon passage.

**Young R Michael, Miller, Delph,
Merritt, Schneider, Waltz**

January 6, 2011, read first time and referred to Committee on Rules and Legislative Procedure.
January 20, 2011, amended; reassigned to Committee on Tax and Fiscal Policy.

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SB 269—LS 6037/DI 13+



January 21, 2011

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. 269



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 6-6-9.7-7, AS AMENDED BY P.L.182-2009(ss),
2 SECTION 244, IS AMENDED TO READ AS FOLLOWS
3 [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) The city-county council
4 of a county that contains a consolidated city may adopt an ordinance to
5 impose an excise tax, known as the county supplemental auto rental
6 excise tax, upon the rental of passenger motor vehicles and trucks in
7 the county for periods of less than thirty (30) days. The ordinance must
8 specify that the tax expires December 31, 2027.

9 (b) Except as provided in subsection (c), the county supplemental
10 auto rental excise tax that may be imposed upon the rental of a
11 passenger motor vehicle or truck equals two percent (2%) of the gross
12 retail income received by the retail merchant for the rental.

13 (c) On or before June 30, 2005, the city-county council may, by
14 ordinance adopted by a majority of the members elected to the
15 city-county council, increase the tax imposed under subsection (a) from
16 two percent (2%) to four percent (4%). The ordinance must specify
17 that:

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1 (1) if on December 31, 2027, there are obligations owed by the
 2 capital improvement board of managers to the Indiana stadium
 3 and convention building authority or any state agency under
 4 IC 5-1-17-26, the original two percent (2%) rate imposed under
 5 subsection (a) continues to be levied after its original expiration
 6 date set forth in subsection (a) and through December 31, 2040;
 7 and
 8 (2) the additional rate authorized under this subsection expires on:
 9 (A) January 1, 2041;
 10 (B) January 1, 2010, if on that date there are no obligations
 11 owed by the capital improvement board of managers to the
 12 Indiana stadium and convention building authority or to any
 13 state agency under IC 5-1-17-26; or
 14 (C) October 1, 2005, if on that date there are no obligations
 15 owed by the capital improvement board of managers to the
 16 Indiana stadium and convention building authority or to any
 17 state agency under a lease or a sublease of an existing capital
 18 improvement entered into under IC 5-1-17, unless waived by
 19 the budget director.
 20 (d) The amount collected from that portion of county supplemental
 21 auto rental excise tax imposed under:
 22 (1) subsection (b) and collected after December 31, 2027; and
 23 (2) under subsection (c);
 24 shall, in the manner provided by section 11 of this chapter, be
 25 distributed to the capital improvement board of managers operating in
 26 a consolidated city or its designee. So long as there are any current or
 27 future obligations owed by the capital improvement board of managers
 28 to the Indiana stadium and convention building authority created by
 29 IC 5-1-17 or any state agency pursuant to a lease or other agreement
 30 entered into between the capital improvement board of managers and
 31 the Indiana stadium and convention building authority or any state
 32 agency under IC 5-1-17-26, the capital improvement board of managers
 33 or its designee shall deposit the revenues received under this
 34 subsection in a special fund, which may be used only for the payment
 35 of the obligations described in this subsection.
 36 (e) After January 1, 2013; and before March 1, 2013; the city-county
 37 council may, by ordinance adopted by a majority of the members
 38 elected to the city-county council; increase the tax rate imposed under
 39 subsection (a) by not more than two percent (2%). The amount
 40 collected from an increase adopted under this subsection shall be
 41 deposited in the sports and convention facilities operating fund
 42 established by IC 36-7-31-16.

COPY



1 ~~(f)~~ (e) If a city-county council adopts an ordinance under subsection
2 (a) **or** (c), ~~or (e)~~; the city-county council shall immediately send a
3 certified copy of the ordinance to the commissioner of the department
4 of state revenue.

5 ~~(g)~~ (f) If a city-county council adopts an ordinance under subsection
6 (a) **or** (c) ~~or (e)~~ on or before the fifteenth day of a month, the county
7 supplemental auto rental excise tax applies to auto rentals after the last
8 day of the month in which the ordinance is adopted. If the city-county
9 council adopts an ordinance under subsection (a) **or** (c) ~~or (e)~~ after the
10 fifteenth day of a month, the county supplemental auto rental excise tax
11 applies to auto rentals after the last day of the month following the
12 month in which the ordinance is adopted.

13 SECTION 2. IC 6-9-13-2, AS AMENDED BY P.L.182-2009(ss),
14 SECTION 261, IS AMENDED TO READ AS FOLLOWS
15 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as provided in
16 subsection (b), the county admissions tax equals five percent (5%) of
17 the price for admission to any event described in section 1 of this
18 chapter.

19 (b) On or before June 30, 2005, the city-county council may, by
20 ordinance adopted by a majority of the members elected to the
21 city-county council, increase the county admissions tax from five
22 percent (5%) to six percent (6%) of the price for admission to any event
23 described in section 1 of this chapter.

24 ~~(c) After January 1, 2013, and before March 1, 2013, the city-county~~
25 ~~council may, by ordinance adopted by a majority of the members~~
26 ~~elected to the city-county council, increase the county admissions tax~~
27 ~~rate by not more than four percent (4%) of the price for admission to~~
28 ~~any event described in section 1 of this chapter. If the city-county~~
29 ~~council adopts an ordinance under this subsection:~~

30 ~~(1) the city-county council shall immediately send a certified copy~~
31 ~~of the ordinance to the commissioner of the department of state~~
32 ~~revenue; and~~

33 ~~(2) the tax applies to transactions after the last day of the month~~
34 ~~in which the ordinance is adopted; if the city-county council~~
35 ~~adopts the ordinance on or before the fifteenth day of a month. If~~
36 ~~the city-county council adopts the ordinance after the fifteenth~~
37 ~~day of a month, the tax applies to transactions after the last day of~~
38 ~~the month following the month in which the ordinance is adopted.~~
39 ~~The increase in the tax imposed under this subsection continues in~~
40 ~~effect unless the increase is rescinded.~~

41 ~~(d)~~ (c) The amount collected from that portion of the county
42 admissions tax imposed under:

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1 (1) subsection (a) and collected after December 31, 2027; and
 2 (2) subsection (b);
 3 shall be distributed to the capital improvement board of managers or its
 4 designee. So long as there are any current or future obligations owed
 5 by the capital improvement board of managers to the Indiana stadium
 6 and convention building authority created by IC 5-1-17 or any state
 7 agency pursuant to a lease or other agreement entered into between the
 8 capital improvement board of managers and the Indiana stadium and
 9 convention building authority or any state agency under IC 5-1-17-26,
 10 the capital improvement board of managers or its designee shall deposit
 11 the revenues received from that portion of the county admissions tax
 12 imposed under subsection (b) in a special fund, which may be used
 13 only for the payment of the obligations described in this subsection.
 14 (c) The amount collected from an increase adopted under subsection
 15 (c) shall be deposited in the sports and convention facilities operating
 16 fund established by IC 36-7-31-16.
 17 SECTION 3. An emergency is declared for this act.

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COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 269, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 269 as introduced.)

LONG, Chairperson

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