

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:

- 1 Delete everything after the enacting clause and insert the
2 following:
3 SECTION 1. IC 6-6-9.7-7, AS AMENDED BY P.L.182-2009(ss),
4 SECTION 244, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) The city-county council
6 of a county that contains a consolidated city may adopt an ordinance to
7 impose an excise tax, known as the county supplemental auto rental
8 excise tax, upon the rental of passenger motor vehicles and trucks in
9 the county for periods of less than thirty (30) days. The ordinance must
10 specify that the tax expires December 31, 2027.
11 (b) Except as provided in subsection (c), the county supplemental
12 auto rental excise tax that may be imposed upon the rental of a
13 passenger motor vehicle or truck equals two percent (2%) of the gross
14 retail income received by the retail merchant for the rental.
15 (c) On or before June 30, 2005, the city-county council may, by
16 ordinance adopted by a majority of the members elected to the
17 city-county council, increase the tax imposed under subsection (a) from
18 two percent (2%) to four percent (4%). The ordinance must specify
19 that:
20 (1) if on December 31, 2027, there are obligations owed by the
21 capital improvement board of managers to the Indiana stadium
22 and convention building authority or any state agency under
23 IC 5-1-17-26, the original two percent (2%) rate imposed under
24 subsection (a) continues to be levied after its original expiration
25 date set forth in subsection (a) and through December 31, 2040;
26 and

1 (2) the additional rate authorized under this subsection expires
2 on:

- 3 (A) January 1, 2041;
4 (B) January 1, 2010, if on that date there are no obligations
5 owed by the capital improvement board of managers to the
6 Indiana stadium and convention building authority or to any
7 state agency under IC 5-1-17-26; or
8 (C) October 1, 2005, if on that date there are no obligations
9 owed by the capital improvement board of managers to the
10 Indiana stadium and convention building authority or to any
11 state agency under a lease or a sublease of an existing
12 capital improvement entered into under IC 5-1-17, unless
13 waived by the budget director.

14 (d) The amount collected from that portion of county supplemental
15 auto rental excise tax imposed under:

- 16 (1) subsection (b) and collected after December 31, 2027; and
17 (2) under subsection (c);

18 shall, in the manner provided by section 11 of this chapter, be
19 distributed to the capital improvement board of managers operating in
20 a consolidated city or its designee. So long as there are any current or
21 future obligations owed by the capital improvement board of managers
22 to the Indiana stadium and convention building authority created by
23 IC 5-1-17 or any state agency pursuant to a lease or other agreement
24 entered into between the capital improvement board of managers and
25 the Indiana stadium and convention building authority or any state
26 agency under IC 5-1-17-26, the capital improvement board of managers
27 or its designee shall deposit the revenues received under this
28 subsection in a special fund, which may be used only for the payment
29 of the obligations described in this subsection.

30 ~~(e) After January 1, 2013, and before March 1, 2013, the~~
31 ~~city-county council may, by ordinance adopted by a majority of the~~
32 ~~members elected to the city-county council, increase the tax rate~~
33 ~~imposed under subsection (a) by not more than two percent (2%). The~~
34 ~~amount collected from an increase adopted under this subsection shall~~
35 ~~be deposited in the sports and convention facilities operating fund~~
36 ~~established by IC 36-7-31-16.~~

37 ~~(f) (e)~~ If a city-county council adopts an ordinance under
38 subsection (a) ~~or~~ (c), ~~or (e)~~; the city-county council shall immediately
39 send a certified copy of the ordinance to the commissioner of the
40 department of state revenue.

41 ~~(g) (f)~~ If a city-county council adopts an ordinance under
42 subsection (a) ~~or~~ (c) ~~or (e)~~ on or before the fifteenth day of a month,
43 the county supplemental auto rental excise tax applies to auto rentals
44 after the last day of the month in which the ordinance is adopted. If the
45 city-county council adopts an ordinance under subsection (a) ~~or~~ (c) ~~or~~
46 ~~(e)~~ after the fifteenth day of a month, the county supplemental auto
47 rental excise tax applies to auto rentals after the last day of the month
48 following the month in which the ordinance is adopted.

49 SECTION 2. IC 6-9-13-2, AS AMENDED BY P.L.182-2009(ss),
50 SECTION 261, IS AMENDED TO READ AS FOLLOWS

1 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Except as provided in
 2 subsection (b), the county admissions tax equals five percent (5%) of
 3 the price for admission to any event described in section 1 of this
 4 chapter.

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

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

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

19 ~~(2) the tax applies to transactions after the last day of the month~~
 20 ~~in which the ordinance is adopted; if the city-county council~~
 21 ~~adopts the ordinance on or before the fifteenth day of a month.~~
 22 ~~If the city-county council adopts the ordinance after the fifteenth~~
 23 ~~day of a month, the tax applies to transactions after the last day~~
 24 ~~of the month following the month in which the ordinance is~~
 25 ~~adopted.~~

26 ~~The increase in the tax imposed under this subsection continues in~~
 27 ~~effect unless the increase is rescinded.~~

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

- 30 (1) subsection (a) and collected after December 31, 2027; and
 31 (2) subsection (b);

32 shall be distributed to the capital improvement board of managers or its
 33 designee. So long as there are any current or future obligations owed
 34 by the capital improvement board of managers to the Indiana stadium
 35 and convention building authority created by IC 5-1-17 or any state
 36 agency pursuant to a lease or other agreement entered into between the
 37 capital improvement board of managers and the Indiana stadium and
 38 convention building authority or any state agency under IC 5-1-17-26,
 39 the capital improvement board of managers or its designee shall deposit
 40 the revenues received from that portion of the county admissions tax
 41 imposed under subsection (b) in a special fund, which may be used
 42 only for the payment of the obligations described in this subsection.

43 ~~(e) The amount collected from an increase adopted under~~
 44 ~~subsection (c) shall be deposited in the sports and convention facilities~~
 45 ~~operating fund established by IC 36-7-31-16.~~

46 **SECTION 3. An emergency is declared for this act.**

(Reference is to SB 269 as introduced.)

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

LONG, Chairperson