

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.

SENATE ENROLLED ACT No. 39

AN ACT concerning taxation.

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

SECTION 1. [EFFECTIVE UPON PASSAGE] (a) **As used in this SECTION, "commission" means the commission on state tax and financing policy established under IC 2-5-3.**

(b) **The commission shall study the following:**

- (1) **How the Indiana income tax structure, including existing and potentially new income tax credits and deductions, may influence a senior's decision on residency in Indiana after retirement.**
- (2) **How each of the local option income taxes imposed under IC 6-3.5 affects the ability of political subdivisions to provide services to:**
 - (A) **a facility that employs a significant number of individuals who reside outside the county in which the facility is located; and**
 - (B) **the individuals who reside outside the county in which a facility described in clause (A) is located and commute to a job at that facility.**
- (3) **Whether counties and other political subdivisions should be provided additional financing options for providing services to the facilities and individuals described in subdivision (2).**

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(4) How local option income taxes should be distributed within a county to local units of government.

(c) The commission shall report its findings and recommendations to the legislative council before November 1, 2011.

(d) This SECTION expires January 1, 2012.

SECTION 2. An emergency is declared for this act.

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President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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