

HOUSE BILL No. 1079

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-26-12.5.

Synopsis: Madison County food and beverage tax. Changes the distribution of the Madison County food and beverage tax from 70% going to Anderson and 30% to the county to 50% for each. Adjusts population parameters to reflect the population count determined under the 2010 decennial census for Anderson.

Effective: January 1, 2013.

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January 9, 2012, read first time and referred to Committee on Ways and Means.

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Second Regular Session 117th General Assembly (2012)

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 2011 Regular Session of the General Assembly.

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HOUSE BILL No. 1079



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 6-9-26-12.5 IS AMENDED TO READ AS
- 2 FOLLOWS [EFFECTIVE JANUARY 1, 2013]: Sec. 12.5. (a) This
- 3 section applies if there are no outstanding obligations for which a
- 4 pledge has been made under section 15(a) of this chapter concerning
- 5 uses authorized under section 12 of this chapter.
- 6 (b) Money deposited in the county economic development project
- 7 fund before March 1, 1992, shall be transferred to the following:
- 8 (1) Fifty percent (50%) of the money deposited shall be
- 9 transferred to the fiscal officer of a city having a population of
- 10 more than ~~fifty-nine~~ **fifty-five** thousand ~~seven hundred (59,700)~~
- 11 **(55,000)** but less than ~~sixty-five~~ **sixty** thousand ~~(65,000)~~.
- 12 **(60,000)**.
- 13 (2) Fifty percent (50%) of the money deposited shall be
- 14 transferred to the county general fund. Money transferred under
- 15 this subdivision shall be used for:
- 16 (A) economic development projects in locations other than a
- 17 city described in subdivision (1); or



- 1 (B) the following purposes:
- 2 (i) The financing, construction, or equipping of a secure
- 3 detention facility under IC 31-31-8 or IC 31-6-9-5
- 4 (repealed).
- 5 (ii) All reasonable and necessary architectural, engineering,
- 6 legal, financing, accounting, advertising, and supervisory
- 7 expenses related to the financing, construction, or equipping
- 8 of a facility described in item (i).
- 9 (iii) The retiring of any bonds issued, loans obtained, or
- 10 lease payments incurred under IC 36-1-10 to finance,
- 11 construct, or equip a facility described in item (i).
- 12 (c) Except as provided in subsection (d), money deposited in the
- 13 county economic development project fund after February 29, 1992,
- 14 shall be transferred to the following:
- 15 (1) Forty percent (40%) of the money deposited shall be
- 16 transferred to the fiscal officer of a city described in subsection
- 17 (b)(1).
- 18 (2) Forty percent (40%) of the money deposited shall be
- 19 transferred to the county general fund. Money transferred under
- 20 this subdivision shall be used for the following purposes:
- 21 (A) The financing, construction, or equipping of a secure
- 22 detention facility under IC 31-31-8 or IC 31-6-9-5 (repealed).
- 23 (B) All reasonable and necessary architectural, engineering,
- 24 legal, financing, accounting, advertising, and supervisory
- 25 expenses related to the financing, construction, or equipping
- 26 of a facility described in clause (A).
- 27 (C) The retiring of any bonds issued, loans obtained, or lease
- 28 payments incurred under IC 36-1-10 to finance, construct, or
- 29 equip a facility described in clause (A).
- 30 (3) Twenty percent (20%) of the money deposited shall be
- 31 transferred to the county general fund. Money transferred under
- 32 this subdivision shall be used for economic development projects
- 33 in locations other than a city described in subsection (b)(1).
- 34 (d) After the retiring of any bonds issued, loans obtained, or lease
- 35 payments incurred under IC 36-1-10 to finance, construct, or equip a
- 36 secure detention facility under subsection (c)(2), money deposited in
- 37 the county economic development project fund after February 29,
- 38 1992, shall be transferred to the following:
- 39 (1) ~~Seventy Fifty~~ percent (~~70%~~) (**50%**) of the money deposited
- 40 shall be transferred to the fiscal officer of a city described in
- 41 subsection (b)(1).
- 42 (2) ~~Thirty~~ **Fifty** percent (~~30%~~) (**50%**) of the money deposited

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1 shall be transferred to the county general fund. Money transferred
2 under this subdivision shall be used for economic development
3 projects in locations other than a city described in subsection
4 (b)(1).

5 (e) Money transferred to a city fiscal officer under subsection (b)(1),
6 (c)(1), or (d)(1) shall be credited to a special account to be known as
7 the city economic development account. Money credited to the account
8 shall be used only for those purposes described in IC 6-3.5-7 (the
9 county economic development income tax).

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