

HOUSE BILL No. 1346

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-1-3-8.

Synopsis: Lake County municipal taxes. Provides that a municipality in Lake County may adopt an ordinance to impose a tax of the municipality's own design during the period beginning July 1, 2012, and ending September 30, 2012.

Effective: July 1, 2012.

Smith V

January 11, 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. 1346



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

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

- 1 SECTION 1. IC 36-1-3-8, AS AMENDED BY P.L.200-2005,
- 2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2012]: Sec. 8. (a) Subject to subsection (b), a unit does not
- 4 have the following:
- 5 (1) The power to condition or limit its civil liability, except as
- 6 expressly granted by statute.
- 7 (2) The power to prescribe the law governing civil actions
- 8 between private persons.
- 9 (3) The power to impose duties on another political subdivision,
- 10 except as expressly granted by statute.
- 11 (4) The power to impose a tax, except as expressly granted by
- 12 statute.
- 13 (5) The power to impose a license fee greater than that reasonably
- 14 related to the administrative cost of exercising a regulatory power.
- 15 (6) The power to impose a service charge or user fee greater than
- 16 that reasonably related to reasonable and just rates and charges
- 17 for services.



- 1 (7) The power to regulate conduct that is regulated by a state
2 agency, except as expressly granted by statute.
- 3 (8) The power to prescribe a penalty for conduct constituting a
4 crime or infraction under statute.
- 5 (9) The power to prescribe a penalty of imprisonment for an
6 ordinance violation.
- 7 (10) The power to prescribe a penalty of a fine as follows:
8 (A) More than ten thousand dollars (\$10,000) for the violation
9 of an ordinance or a regulation concerning air emissions
10 adopted by a county that has received approval to establish an
11 air program under IC 13-17-12-6.
12 (B) For a violation of any other ordinance:
13 (i) more than two thousand five hundred dollars (\$2,500) for
14 a first violation of the ordinance; and
15 (ii) except as provided in subsection (c), more than seven
16 thousand five hundred dollars (\$7,500) for a second or
17 subsequent violation of the ordinance.
- 18 (11) The power to invest money, except as expressly granted by
19 statute.
- 20 (12) The power to order or conduct an election, except as
21 expressly granted by statute.
- 22 (b) A township does not have the following, except as expressly
23 granted by statute:
24 (1) The power to require a license or impose a license fee.
25 (2) The power to impose a service charge or user fee.
26 (3) The power to prescribe a penalty.
- 27 (c) Subsection (a)(10)(B)(ii) does not apply to the violation of an
28 ordinance that regulates traffic or parking.
- 29 **(d) Subsection (a)(4) does not apply to a municipality in Lake
30 County during the period beginning July 1, 2012, and ending
31 September 30, 2012. Subject to subsection (e), the fiscal body of a
32 municipality in Lake County may adopt an ordinance imposing a
33 tax in the municipality after June 30, 2012, and before October 1,
34 2012. A tax imposed through the adoption of an ordinance under
35 this subsection remains in effect until the ordinance is repealed. A
36 municipality in which an ordinance adopted under this subsection
37 is in effect may enter into an agreement with the department of
38 state revenue to have the tax collected in the same manner that
39 listed taxes (as defined in IC 6-8.1-1-1) are collected.**
- 40 **(e) A municipal sales tax imposed by a municipality through the
41 adoption of an ordinance under subsection (d) must conform fully
42 with the Streamlined Sales and Use Tax Agreement, including any**

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1 **provisions requiring data bases of rates and other information to**
2 **be made available to sellers. A municipality imposing a municipal**
3 **sales tax by adopting an ordinance under subsection (d) shall**
4 **cooperate with the department of state revenue to ensure initial**
5 **and ongoing compliance with the Streamlined Sales and Use Tax**
6 **Agreement while the ordinance is in effect.**

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