

HOUSE BILL No. 1352

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18-1.5.

Synopsis: Limitation on levy for township assistance. Provides that the part of the total township tax rate that is not related to providing fire protection services or paying bonds, loans, and leases related to fire protection services may not exceed 5% of the total tax rate imposed for the year on a person's property within a taxing district.

Effective: Upon passage.

Candelaria Reardon

January 11, 2012, read first time and referred to Committee on Ways and Means.

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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. 1352



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 6-1.1-18-1.5 IS ADDED TO THE INDIANA
- 2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
- 3 [EFFECTIVE UPON PASSAGE]: **Sec. 1.5. (a) This section applies if**
- 4 **a city or town in a township does not provide fire protection**
- 5 **services.**
- 6 **(b) Each township executive shall, not later than fifteen (15)**
- 7 **days after the township's tax rate is determined under IC 6-1.1-17,**
- 8 **certify to the department of local government finance and to the**
- 9 **county auditor:**
- 10 **(1) the part of the total township tax rate that is related to:**
- 11 **(A) providing fire protection services; or**
- 12 **(B) paying bonds, loans, and leases related to fire**
- 13 **protection services; and**
- 14 **(2) the part of the total township tax rate that is not related**
- 15 **to:**
- 16 **(A) providing fire protection services; or**



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(B) paying bonds, loans, and leases related to fire protection services.

(c) The department of local government finance shall before July 1, 2012, issue guidelines that must be used in making determinations under subsection (b).

(d) Notwithstanding any other law, for property taxes first due and payable in 2013 and in each year thereafter, the part of the total township tax rate described in subsection (b)(2) (before the application of any credit under IC 6-1.1-20.6) that is imposed for the year on a person's property within a taxing district may not exceed five percent (5%) of the total tax rate (before the application of any credit under IC 6-1.1-20.6) imposed for the year on the person's property within the taxing district.

(e) The limitation in this section is in addition to any other property tax limit under this chapter, IC 6-1.1-18.5, or any other law.

SECTION 2. An emergency is declared for this act.

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