



February 18, 2013

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## HOUSE BILL No. 1472

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DIGEST OF HB 1472 (Updated February 13, 2013 9:36 pm - DI 92)

**Citations Affected:** IC 6-3.5.

**Synopsis:** Jackson County adjusted gross income tax. Extends the period during which Jackson County may impose an additional 0.1% county adjusted gross income tax (CAGIT) rate to operate and maintain a jail and a juvenile detention center until 2024. Legalizes and validates taxes collected at the additional rate after June 30, 2011, and before July 1, 2013.

**Effective:** July 1, 2013.

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### Lucas, Davisson, Koch

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January 22, 2013, read first time and referred to Committee on Ways and Means.  
February 18, 2013, amended, reported — Do Pass.

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HB 1472—LS 7373/DI 113+



February 18, 2013

First Regular Session 118th General Assembly (2013)

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 2012 Regular Session of the General Assembly.

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## HOUSE BILL No. 1472

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 6-3.5-1.1-2.5, AS AMENDED BY P.L.119-2012,  
2 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2013]: Sec. 2.5. (a) This section applies only to Jackson  
4 County.  
5 (b) As used in this section, "fiscal year" means a twelve (12) month  
6 period beginning July 1 and ending June 30.  
7 (c) (b) The county council may, by ordinance, determine that  
8 additional county adjusted gross income tax revenue is needed in the  
9 county to fund the operation and maintenance of a jail and juvenile  
10 detention center opened after July 1, 1998.  
11 (d) (c) Notwithstanding section 2 of this chapter, if the county  
12 council adopts an ordinance under subsection (c), (b), the county  
13 council may impose the county adjusted gross income tax at a rate of  
14 one and one-tenth percent (1.1%) on adjusted gross income for fiscal  
15 calendar years beginning ending before July 1, 2011. **January 1,**  
16 **2024.** For fiscal calendar years beginning after June 30, 2011,  
17 **December 31, 2023,** the rate is reduced to one percent (1%). If the

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1 county council imposes the county adjusted gross income tax at a rate  
 2 of one and one-tenth percent (1.1%), the county council may decrease  
 3 the rate or rescind the tax in the manner provided under this chapter.

4 ~~(c)~~ **(d)** If the county imposes the county adjusted gross income tax  
 5 at a rate of one and one-tenth percent (1.1%) under this section, the  
 6 revenue derived from a tax rate of one-tenth percent (0.1%) on adjusted  
 7 gross income:

8 (1) shall be paid to the county treasurer;

9 (2) may be used only to pay the costs of operating a jail and  
 10 juvenile detention center opened after July 1, 1998; and

11 (3) may not be considered by the department of local government  
 12 finance in determining the county's maximum permissible  
 13 property tax levy limit under IC 6-1.1-18.5.

14 SECTION 2. IC 6-3.5-1.1-27 IS ADDED TO THE INDIANA  
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 16 [EFFECTIVE JULY 1, 2013]: **Sec. 27. (a) This section applies only**  
 17 **to an additional tax rate imposed in Jackson County under section**  
 18 **2.5 of this chapter.**

19 **(b) This subsection applies to an additional tax rate imposed**  
 20 **after June 30, 2011, and before July 1, 2013. Notwithstanding**  
 21 **section 2.5 of this chapter (as in effect on January 1, 2013), the**  
 22 **imposition, collection, and distribution of county adjusted gross**  
 23 **income taxes attributable to the additional tax rate is legalized and**  
 24 **validated.**

25 **(c) Any action described in subsection (b) of:**

26 **(1) the department;**

27 **(2) the state budget agency; or**

28 **(3) an officer or employee of Jackson County;**

29 **is legalized and validated.**

30 **(d) The additional tax rate:**

31 **(1) authorized by the county council under section 2.5 of this**  
 32 **chapter (as in effect on January 1, 2013); and**

33 **(2) legalized and validated by subsection (c);**

34 **remains in effect for the calendar years specified in section 2.5(c)**  
 35 **of this chapter without additional county council action. However,**  
 36 **this subsection may not be construed to limit the ability of the**  
 37 **county council to decrease the rate or rescind the tax in the manner**  
 38 **provided under this chapter.**

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## COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1472, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 15, delete "taxable" and insert "**calendar**".

Page 1, line 15, strike "beginning" and insert "**ending**".

Page 1, line 16, delete "taxable" and insert "**calendar**".

Page 2, after line 13, begin a new paragraph and insert:

"SECTION 2. IC 6-3.5-1.1-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2013]: **Sec. 27. (a) This section applies only to an additional tax rate imposed in Jackson County under section 2.5 of this chapter.**

**(b) This subsection applies to an additional tax rate imposed after June 30, 2011, and before July 1, 2013. Notwithstanding section 2.5 of this chapter (as in effect on January 1, 2013), the imposition, collection, and distribution of county adjusted gross income taxes attributable to the additional tax rate is legalized and validated.**

**(c) Any action described in subsection (b) of:**

- (1) the department;**
- (2) the state budget agency; or**
- (3) an officer or employee of Jackson County;**

**is legalized and validated.**

**(d) The additional tax rate:**

- (1) authorized by the county council under section 2.5 of this chapter (as in effect on January 1, 2013); and**
- (2) legalized and validated by subsection (c);**

**remains in effect for the calendar years specified in section 2.5(c) of this chapter without additional county council action. However, this subsection may not be construed to limit the ability of the county council to decrease the rate or rescind the tax in the manner provided under this chapter."**

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1472 as introduced.)

BROWN T, Chair

Committee Vote: yeas 19, nays 0.

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