

SENATE BILL No. 441

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.5-10-1; IC 8-14-2-4.5.

Synopsis: Local road funding and sales tax. Provides that 0.67% of state sales tax revenue shall be distributed to counties, cities, and towns (rather than the state general fund) based on the counties', cities', and towns' proportionate share of local road and street mileage. Specifies that amounts distributed in this manner may be used by counties, cities, and towns for the same purposes for which money from the local road and street account may be used.

Effective: July 1, 2013.

Skinner

January 10, 2013, read first time and referred to Committee on Tax and Fiscal Policy.

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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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SENATE BILL No. 441



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 6-2.5-10-1, AS AMENDED BY P.L.229-2011,
- 2 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 3 JULY 1, 2013]: Sec. 1. (a) The department shall account for all state
- 4 gross retail and use taxes that it collects.
- 5 (b) The department shall deposit those collections in the following
- 6 manner:
- 7 (1) Ninety-nine and ~~eight one hundred forty-eight~~ **seventy-eight**
- 8 thousandths percent (~~99.848%~~) **(99.178%)** of the collections shall
- 9 be paid into the state general fund.
- 10 (2) Twenty-nine thousandths of one percent (0.029%) of the
- 11 collections shall be deposited into the industrial rail service fund
- 12 established under IC 8-3-1.7-2.
- 13 (3) One hundred twenty-three thousandths of one percent
- 14 (0.123%) of the collections shall be deposited into the commuter
- 15 rail service fund established under IC 8-3-1.5-20.5.
- 16 **(4) Sixty-seven hundredths of one percent (0.67%) shall be**
- 17 **paid into the state general fund and distributed monthly to**



1 **each county, city, and town as provided in IC 8-14-2-4.5.**

2 SECTION 2. IC 8-14-2-4.5 IS ADDED TO THE INDIANA CODE
3 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
4 1, 2013]: **Sec. 4.5. (a) Each month the auditor of state shall**
5 **distribute to counties in Indiana the amounts deposited under**
6 **IC 6-2.5-10-1(b)(4) during the previous month. The amount each**
7 **county is entitled to receive each month (to be suballocated to the**
8 **county and to each city and town in the county) is equal to:**

9 **(1) the result of:**

10 **(A) the total county road mileage and city and town street**
11 **mileage within the county; divided by**

12 **(B) the total county road mileage and city and town street**
13 **mileage within Indiana; multiplied by**

14 **(2) the amount deposited under IC 6-2.5-10-1(b)(4) during the**
15 **previous month.**

16 **(b) The auditor of state shall further determine the**
17 **suballocation among a county and the cities and towns within the**
18 **county as follows:**

19 **(1) The amount each city or town within the county is entitled**
20 **to receive each month is equal to:**

21 **(A) the result of:**

22 **(i) the total street mileage in the county that is within the**
23 **city or town; divided by**

24 **(ii) the total county road mileage and city and street**
25 **mileage within the county; multiplied by**

26 **(B) the amount distributed to the county for the month**
27 **under subsection (a).**

28 **(2) The amount the county is entitled to receive is equal to:**

29 **(A) the amount distributed to the county for the month**
30 **under subsection (a); minus**

31 **(B) the amount distributed to cities and towns in the**
32 **county under subsection (a).**

33 **(c) Amounts distributed under this section may be used by**
34 **counties, cities, and towns only for the same purposes for which**
35 **money from the local road and street account may be used by**
36 **counties, cities, and towns under section 5 of this chapter.**

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