



February 8, 2013

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## SENATE BILL No. 90

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DIGEST OF SB 90 (Updated February 5, 2013 12:29 pm - DI 73)

**Citations Affected:** IC 6-6; IC 6-9.

**Synopsis:** Marion County auto rental and admissions taxes. Provides that any increase after January 1, 2013, and before March 1, 2013, in the Marion County supplemental auto rental excise tax rate or the Marion County admissions tax rate may not continue in effect after February 28, 2023.

**Effective:** July 1, 2013.

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**Young R Michael, Waltz, Delph,  
Crider, Miller Patricia, Schneider**

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January 7, 2013, read first time and referred to Committee on Rules and Legislative Procedure.

January 17, 2013, amended; reassigned to Committee on Tax and Fiscal Policy.  
February 7, 2013, reported favorably — Do Pass.

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SB 90—LS 6194/DI 13+



February 8, 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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## SENATE BILL No. 90

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 6-6-9.7-7, AS AMENDED BY P.L.182-2009(ss),  
2 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2013]: Sec. 7. (a) The city-county council of a  
4 county that contains a consolidated city may adopt an ordinance to  
5 impose an excise tax, known as the county supplemental auto rental  
6 excise tax, upon the rental of passenger motor vehicles and trucks in  
7 the county for periods of less than thirty (30) days. The ordinance must  
8 specify that the tax expires December 31, 2027.  
9 (b) Except as provided in subsection (c), the county supplemental  
10 auto rental excise tax that may be imposed upon the rental of a  
11 passenger motor vehicle or truck equals two percent (2%) of the gross  
12 retail income received by the retail merchant for the rental.  
13 (c) On or before June 30, 2005, the city-county council may, by  
14 ordinance adopted by a majority of the members elected to the  
15 city-county council, increase the tax imposed under subsection (a) from  
16 two percent (2%) to four percent (4%). The ordinance must specify  
17 that:

SB 90—LS 6194/DI 13+



1 (1) if on December 31, 2027, there are obligations owed by the  
 2 capital improvement board of managers to the Indiana stadium  
 3 and convention building authority or any state agency under  
 4 IC 5-1-17-26, the original two percent (2%) rate imposed under  
 5 subsection (a) continues to be levied after its original expiration  
 6 date set forth in subsection (a) and through December 31, 2040;  
 7 and

8 (2) the additional rate authorized under this subsection expires on:

9 (A) January 1, 2041;

10 (B) January 1, 2010, if on that date there are no obligations  
 11 owed by the capital improvement board of managers to the  
 12 Indiana stadium and convention building authority or to any  
 13 state agency under IC 5-1-17-26; or

14 (C) October 1, 2005, if on that date there are no obligations  
 15 owed by the capital improvement board of managers to the  
 16 Indiana stadium and convention building authority or to any  
 17 state agency under a lease or a sublease of an existing capital  
 18 improvement entered into under IC 5-1-17, unless waived by  
 19 the budget director.

20 (d) The amount collected from that portion of county supplemental  
 21 auto rental excise tax imposed under:

22 (1) subsection (b) and collected after December 31, 2027; and

23 (2) under subsection (c);

24 shall, in the manner provided by section 11 of this chapter, be  
 25 distributed to the capital improvement board of managers operating in  
 26 a consolidated city or its designee. So long as there are any current or  
 27 future obligations owed by the capital improvement board of managers  
 28 to the Indiana stadium and convention building authority created by  
 29 IC 5-1-17 or any state agency pursuant to a lease or other agreement  
 30 entered into between the capital improvement board of managers and  
 31 the Indiana stadium and convention building authority or any state  
 32 agency under IC 5-1-17-26, the capital improvement board of managers  
 33 or its designee shall deposit the revenues received under this  
 34 subsection in a special fund, which may be used only for the payment  
 35 of the obligations described in this subsection.

36 (e) After January 1, 2013, and before March 1, 2013, the city-county  
 37 council may, by ordinance adopted by a majority of the members  
 38 elected to the city-county council, increase the tax rate imposed under  
 39 subsection (a) by not more than two percent (2%). The amount  
 40 collected from an increase adopted under this subsection shall be  
 41 deposited in the sports and convention facilities operating fund  
 42 established by IC 36-7-31-16. **An increase in the tax rate under this**

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1 subsection continues in effect unless the increase is rescinded.  
2 However, any increase in the tax rate under this subsection may  
3 not continue in effect after February 28, 2023.

4 (f) If a city-county council adopts an ordinance under subsection (a),  
5 (c), or (e), the city-county council shall immediately send a certified  
6 copy of the ordinance to the commissioner of the department of state  
7 revenue.

8 (g) If a city-county council adopts an ordinance under subsection  
9 (a), (c), or (e) on or before the fifteenth day of a month, the county  
10 supplemental auto rental excise tax applies to auto rentals after the last  
11 day of the month in which the ordinance is adopted. If the city-county  
12 council adopts an ordinance under subsection (a), (c), or (e) after the  
13 fifteenth day of a month, the county supplemental auto rental excise tax  
14 applies to auto rentals after the last day of the month following the  
15 month in which the ordinance is adopted.

16 SECTION 2. IC 6-9-13-2, AS AMENDED BY P.L.182-2009(ss),  
17 SECTION 261, IS AMENDED TO READ AS FOLLOWS  
18 [EFFECTIVE JULY 1, 2013]: Sec. 2. (a) Except as provided in  
19 subsection (b), the county admissions tax equals five percent (5%) of  
20 the price for admission to any event described in section 1 of this  
21 chapter.

22 (b) On or before June 30, 2005, the city-county council may, by  
23 ordinance adopted by a majority of the members elected to the  
24 city-county council, increase the county admissions tax from five  
25 percent (5%) to six percent (6%) of the price for admission to any event  
26 described in section 1 of this chapter.

27 (c) After January 1, 2013, and before March 1, 2013, the city-county  
28 council may, by ordinance adopted by a majority of the members  
29 elected to the city-county council, increase the county admissions tax  
30 rate by not more than four percent (4%) of the price for admission to  
31 any event described in section 1 of this chapter. If the city-county  
32 council adopts an ordinance under this subsection:

33 (1) the city-county council shall immediately send a certified copy  
34 of the ordinance to the commissioner of the department of state  
35 revenue; and

36 (2) the tax applies to transactions after the last day of the month  
37 in which the ordinance is adopted, if the city-county council  
38 adopts the ordinance on or before the fifteenth day of a month. If  
39 the city-county council adopts the ordinance after the fifteenth  
40 day of a month, the tax applies to transactions after the last day of  
41 the month following the month in which the ordinance is adopted.

42 The increase in the tax imposed under this subsection continues in

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1 effect unless the increase is rescinded. **However, any increase in the**  
2 **tax rate under this subsection may not continue in effect after**  
3 **February 28, 2023.**

4 (d) The amount collected from that portion of the county admissions  
5 tax imposed under:

- 6 (1) subsection (a) and collected after December 31, 2027; and
- 7 (2) subsection (b);

8 shall be distributed to the capital improvement board of managers or its  
9 designee. So long as there are any current or future obligations owed  
10 by the capital improvement board of managers to the Indiana stadium  
11 and convention building authority created by IC 5-1-17 or any state  
12 agency pursuant to a lease or other agreement entered into between the  
13 capital improvement board of managers and the Indiana stadium and  
14 convention building authority or any state agency under IC 5-1-17-26,  
15 the capital improvement board of managers or its designee shall deposit  
16 the revenues received from that portion of the county admissions tax  
17 imposed under subsection (b) in a special fund, which may be used  
18 only for the payment of the obligations described in this subsection.

19 (e) The amount collected from an increase adopted under subsection  
20 (c) shall be deposited in the sports and convention facilities operating  
21 fund established by IC 36-7-31-16.

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COMMITTEE REPORT

Madam President: The Senate Committee on Rules and Legislative Procedure, to which was referred Senate Bill No. 90, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill be reassigned to the Senate Committee on Tax and Fiscal Policy.

(Reference is to SB 90 as introduced.)

LONG, Chairperson

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COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 90, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is made to Senate Bill 90 as printed January 18, 2013.)

HERSHMAN, Chairperson

Committee Vote: Yeas 11, Nays 2.

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