
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: County, City and Town Officials
FROM: Fred Van Dorp, Budget Director
SUBJECT: Local Income Tax Templates
DATE: March 28, 2018

The purpose of this memo is to release the templates for the public notices, ordinances, and resolutions required for the administration of the Local Income Tax (“LIT”) under Indiana Code 6-3.6. These templates are provided pursuant to IC 6-3.6-3-2, which allows the Department of Local Government Finance (“Department”), in conjunction with the Department of Revenue (“DOR”), to prescribe and make available uniform notices and ordinances/resolutions pertaining to LIT.

Please note that templates are created for many of the more common LIT configurations that a county may consider. As such, there may be sections on the template that are not applicable in certain instances. The adopting body should remove sections from the template if they are not applicable to their county.

The template contains the sections for:

1. Ordinance/Resolution Modifying Local Income Tax Rates
2. Ordinance/Resolution Modifying Property Tax Credit Allocations
3. Ordinance/Resolution for Public Safety Access Point Rate
4. Ordinance/Resolution for Levy Freeze Rate

As per in IC 6-3.6-3-2, an adopting body or governmental entity may submit a draft of the proposed notice, ordinance, or resolution to the Department for review. The Department shall provide the submitting entity a determination of the appropriateness of the draft, including recommended modifications, within 30 days of receipt. The draft should be emailed to Fred Van Dorp at fvandorp@dlgf.in.gov.

The county auditor shall record all votes taken on ordinances presented for a vote and not more than 10 days after the vote, upload a certified copy of the results to the Department and DOR in an electronic format approved by the commissioner of the Department. This memo serves to formalize the Department's required process for this submission. The Department's approved submission process requires:

1. The fiscal body to submit an ordinance/resolution to the county auditor.
2. The county auditor to scan and upload the approved and signed documents into Gateway.

Note: The upload should occur within the "Submit Signed Form 4 and Other Documents" section in the Budget application on Gateway. A user guide for this upload can be found at http://in.gov/dlgf/files/Gateway_Upload_Guide_LOIT.pdf.

LIT updates not submitted through Gateway will not be considered by the Department and may delay the implementation of a county's LIT change.

Local income tax rate changes adopted from January 1 to August 31 become effective on October 1 of the same year. Local income tax rate changes adopted from September 1 to October 31 become effective on January 1 of the following year. Local income tax rate changes adopted from November 1 to December 31 become effective on October 1 of the following year.

If you have questions on the LIT memo or LIT templates, please contact Fred Van Dorp, Budget Director, at (317) 234-3937 or at fvandorp@dlgf.in.gov.