



STATE OF INDIANA

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STATE BUDGET AGENCY

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Jason D. Dudich
Director

MEMORANDUM

To: County Auditors

From: Hari Razafindramanana, Assistant Director
State Budget Agency, Tax and Revenue Division

Date: June 1st, 2018

Subject: Estimated local income tax certifications for CY 2019

The State Budget Agency has issued estimates of local income tax distributions for CY 2019. The certifications can be accessed at the following link: [SBA: Local Income Tax Data](#)

Informational reports detailing the computation of the estimated CY 2019 certified distributions and updated balance estimates will be available soon. As required by IC 6-3.6-9-5, by October 1 the Budget Agency shall certify to the county auditor an updated certification.

The State Budget Agency has prepared the distribution amounts presented here based on the best information available regarding local income tax processed collections and local income tax rates at this time. The current calculations for CY 2019 certified distributions are based on estimates of FY 2018 processed collections. The FY 2018 processed collections will be updated with actual data in July 2018 which will alter the certified distribution amounts. Additionally, under IC 6-3.6-3-3, local income tax rates may be changed any time before November 1 of a year. As a result, counties have not yet certified the local income tax rates that will be in effect on January 1, 2019. Any rate changes that occurred or were communicated to the State Budget Agency after May 31, 2018 will also alter the amounts presented here.

Local officials can assist the State Budget Agency in finalizing the estimate of CY 2019 certified distribution amounts by verifying the accuracy of the rate information presented here and notifying the State Budget Agency of any rate changes that will take effect or are anticipated to take effect.

Please note that SEA 544 - 2013 requires that ordinances adopting rate changes be submitted to the State electronically in a format prescribed by the State Budget Agency. Gateway is the prescribed method for submitting rate change ordinances to the State.

Communications with the State Budget Agency regarding local income taxes should be directed to Hari Razafindramanana at (317) 232-3471 or HRazafindramanana1@sba.IN.gov.

June 1, 2018