

STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Political Subdivisions

FROM: Fred Van Dorp, Budget Division Director 

RE: 2019 Supplemental Local Income Tax Distribution

DATE: May 15, 2019

The guidance below is to assist with the unit level calculations, distributions, and deposit of the 2019 Supplement Local Income Tax Distribution as certified by the State Budget Agency on May 1, 2019. As per IC 6-3.6-9-15(d)(3), the county auditor shall distribute the supplemental LIT amounts to each eligible recipient before June 1.

Each taxing unit will deposit their supplemental distribution into the local fund in accordance with how the funds were originally generated. For example, the certified shares portion of the supplemental distribution will be deposited into the same fund(s) where the unit is currently depositing their certified shares. The same is true for supplement portion associated with public safety, economic development, and special purpose. For any part of a supplemental distribution attributable to property tax relief credits, the adopting body for the county may allocate the supplemental distribution to property tax credits for not more than the three (3) years after the year the supplemental distribution is received. If the adopting body takes no action, the entire amount will be available for property tax relief in the ensuing year.

If you have questions about the distribution, please contact Budget Director Fred Van Dorp at fvandorp@dlgf.in.gov or (317) 234-3937. Questions regarding the local funds used for depositing these monies may also be directed to State Board of Accounts.