

# **State of Indiana**

## **Justice Reinvestment Advisory Council**



### **Report on Judicial Local Income Tax July 1, 2025**

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## Overview of Statutory Charge

Senate Enrolled Act 417, Section 2, (P.L. 193-2023) enacted IC 6-3.6-6-2.9 directing the Justice Reinvestment Advisory Council to receive required information from counties regarding their use of the Judicial Local Income Tax (Judicial LIT), which provides revenue for “county staff expenses of the state judicial system,” and submit a compiled report to the Legislative Council before July 1 annually.

In the 2024 legislative session, Senate Enrolled Act 33, P.L. 101-2024 and House Enrolled Act 1328, P.L. 156-2024 both amended IC 6-3.6-6-2.9 to grandfather in counties that adopted an ordinance prior to December 31, 2023 into the prior statutory version, and amended the statute to allow revenue for “courtroom costs” and applied that definition to Judicial LIT ordinances adopted after December 1, 2023, and adjusted the required report information.<sup>1</sup>

JRAC provides counties with a Judicial LIT with standard instructions and a reporting form. The report instructions are included in the Appendix for reference.

## Compilation of CY 2024 Judicial LIT Information

### Counties with Judicial LIT ordinances prior to December 31, 2023

Below is the CY 2024 Judicial LIT Information for Floyd County, which is the only county that adopted the Judicial LIT prior to December 31, 2023.

### Positions and salaries from Judicial LIT

Positions paid from Judicial LIT Revenue	Number of positions paid from Judicial LIT Revenue	Average salary for position paid by Judicial LIT Revenue
Courts - Court Reporter	17	\$54,395.00
Courts – Problem Solving Court Staff	0	
Prosecutor – Deputy Prosecutor	16	\$87,500.00
Public Defender Offices – Public Defender	0	
Probation – Probation Officer	0	
Community Corrections – Case Manager	0	

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<sup>1</sup> SEA 1-2025, Section 123, repeals IC 6-3.6-6-2.9 effective January 1, 2028.

## Budget and Expenditures

<b>Positions paid from Judicial LIT Revenue</b>	<b>County's total budget for staffing expenses of judicial system</b>	<b>County's actual expenses for staffing positions of the judicial system</b>	<b>County's actual expenditures of Judicial LIT revenue on staffing expenses</b>
<b>Courts - Court Reporter</b>	\$1,238,877.00	\$1,191,024.58	\$517,579.61
<b>Courts – Problem Solving Court Staff</b>			
<b>Prosecutor – Deputy Prosecutor</b>	\$1,347,543.00	\$1,208,461.00	\$599,230.51
<b>Public Defender Offices – Public Defender</b>			
<b>Probation – Probation Officer</b>			
<b>Community Corrections – Case Manager</b>			

# Appendix

## Instructions for Local Income Tax for County Staff Expenses of the State Judicial System in the County (Judicial LIT)

### Annual Report to the Justice Reinvestment Advisory Council

Reporting period (1/1/2024 -12/31/2024)

#### Background:

IC 6-3.6-6-2.9 outlines the parameters for a local county to adopt a local income tax rate, commonly referred to as the Judicial Local Income Tax (LIT). The scope of the positions covered by the Judicial LIT is conditioned on when the ordinance was adopted.

The statute requires Local JRACs to report the required information from the preceding calendar year to State JRAC by May 1 annually. State JRAC is responsible for compiling a report to the Legislative Council by July 1 annually.

The Local JRAC Chair and Point of Contact will receive the required reporting link and can work with their county auditor to obtain the required information. Per the State Board of Accounts, the relevant chart field for tracking the Judicial LIT is 1239.

Questions regarding this report should be emailed to: [jrac@courts.in.gov](mailto:jrac@courts.in.gov).

#### Report items:

County – list the county name.

Ordinance number – list the ordinance number for the adoption of the Judicial LIT.

Effective Date for the Judicial LIT – list the date the Judicial LIT begins.

Positions and salaries from Judicial LIT (first chart):

Positions paid from Judicial LIT Revenue – specifies the categories of positions available to be paid by the Judicial LIT (e.g., court reporter, court administrator, etc.). If another position is added, the title or category must be included also.

Number of positions paid from Judicial LIT Revenue – specify the number of positions within that category that are paid from Judicial LIT Revenue.

Average salary for position paid by Judicial LIT Revenue – specify the average salary for positions within this category that are paid by Judicial LIT Revenue. To calculate the average salary for the listed positions, use the total of the full salaries for all employees in that position then divide by the number of employees in that position.

**Budget and Expenditures (second chart):**

Positions paid from Judicial LIT Revenue – specifies the categories of positions available to be paid by the Judicial LIT (e.g., court reporter, court administrator, etc.). If another position is added, the title or category must be included also.

County's total budget for expenses – list the total budget for each category of positions included in the report.

County's actual expenses – list the actual expenditures for each category of positions included in the report.

County's actual expenditures of Judicial LIT revenue for each category of positions included in the report.