

# HOUSE BILL No. 1163

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 20-46-1.

**Synopsis:** Ballot language for renewal of a referendum levy. Specifies that a resolution to extend a referendum levy must be adopted by the governing body of a school corporation and approved by the voters before December 31 of the calendar year immediately following the final calendar year in which the school corporation's previously approved referendum levy is imposed. Specifies the ballot language for a referendum to extend a referendum levy.

**Effective:** Upon passage.

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January 7, 2016, read first time and referred to Committee on Education.

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Second Regular Session of the 119th General Assembly (2016)

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 2015 Regular Session of the General Assembly.

## HOUSE BILL No. 1163

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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 20-46-1-5.5 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 5.5. As used in this chapter, "resolution to**  
4 **extend a referendum levy" refers to a resolution adopted under**  
5 **sections 8 and 8.5 of this chapter to place a referendum on the**  
6 **ballot requesting authority to continue imposing a tax rate, which**  
7 **is the same as or lower than the tax rate previously approved by**  
8 **the voters of the school corporation.**

9 SECTION 2. IC 20-46-1-8, AS AMENDED BY P.L.166-2014,  
10 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 UPON PASSAGE]: Sec. 8. (a) Subject to this chapter, the governing  
12 body of a school corporation may adopt a resolution to place a  
13 referendum under this chapter on the ballot for either of the following  
14 purposes:

15 (1) The governing body of the school corporation determines that  
16 it cannot, in a calendar year, carry out its public educational duty  
17 unless it imposes a referendum tax levy under this chapter.



1 (2) The governing body of the school corporation determines that  
 2 a referendum tax levy under this chapter should be imposed to  
 3 replace property tax revenue that the school corporation will not  
 4 receive because of the application of the credit under  
 5 IC 6-1.1-20.6.

6 (b) The governing body of the school corporation shall certify a  
 7 copy of the resolution to the following:

8 (1) The department of local government finance, including ~~(in the~~  
 9 ~~case of a resolution certified to the department of local~~  
 10 ~~government finance after April 30, 2011)~~ the language for the  
 11 question required by section 10 of this chapter, ~~in the case of a~~  
 12 ~~resolution certified to the department of local government finance~~  
 13 ~~after April 30, 2011, or in the case of a resolution to extend a~~  
 14 ~~referendum levy certified to the department of local~~  
 15 ~~government finance after March 15, 2016, section 10.1 of this~~  
 16 ~~chapter.~~ The department shall review the language for  
 17 compliance with section 10 **or 10.1** of this chapter, **whichever is**  
 18 **applicable**, and either approve or reject the language. The  
 19 department shall send its decision to the governing body of the  
 20 school corporation not more than ten (10) days after the resolution  
 21 is submitted to the department. If the language is approved, the  
 22 governing body of the school corporation shall certify a copy of  
 23 the resolution, including the language for the question and the  
 24 department's approval.

25 (2) The county fiscal body of each county in which the school  
 26 corporation is located (for informational purposes only).

27 (3) The circuit court clerk of each county in which the school  
 28 corporation is located.

29 SECTION 3. IC 20-46-1-8.5 IS ADDED TO THE INDIANA CODE  
 30 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
 31 UPON PASSAGE]: **Sec. 8.5. A resolution to extend a referendum**  
 32 **levy must be:**

33 **(1) adopted by the governing body of a school corporation;**  
 34 **and**

35 **(2) approved in a referendum under this chapter;**  
 36 **before December 31 of the calendar year immediately following the**  
 37 **final calendar year in which the school corporation's previously**  
 38 **approved referendum levy is imposed under this chapter.**

39 SECTION 4. IC 20-46-1-10, AS AMENDED BY P.L.155-2014,  
 40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 UPON PASSAGE]: Sec. 10. **(a) This section does not apply to a**  
 42 **referendum on a resolution certified to the department of local**



1 **government finance after March 15, 2016, to extend a referendum**  
 2 **levy.**

3 **(b) The question to be submitted to the voters in the referendum**  
 4 **must read as follows:**

5 "For the \_\_ (insert number) calendar year or years immediately  
 6 following the holding of the referendum, shall the school  
 7 corporation impose a property tax rate that does not exceed  
 8 \_\_\_\_\_ (insert amount) cents (\$0. \_\_) (insert amount) on  
 9 each one hundred dollars (\$100) of assessed valuation and that is  
 10 in addition to all other property taxes imposed by the school  
 11 corporation for the purpose of funding \_\_\_\_\_  
 12 (insert short description of purposes)?".

13 SECTION 5. IC 20-46-1-10.1 IS ADDED TO THE INDIANA  
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 10.1. (a) This section applies**  
 16 **only to a referendum to allow a school corporation to extend a**  
 17 **referendum levy.**

18 **(b) The question to be submitted to the voters in the referendum**  
 19 **must read as follows:**

20 "For the \_\_ (insert number) calendar year or years  
 21 immediately following the holding of the referendum, shall the  
 22 school corporation continue to impose a property tax rate that  
 23 does not exceed \_\_\_\_\_ (insert amount) cents (\$0. \_\_)  
 24 (insert amount) on each one hundred dollars (\$100) of  
 25 assessed valuation and for the purpose of funding  
 26 \_\_\_\_\_ (insert short description of  
 27 purposes)?

28 The tax rate requested in this referendum was originally  
 29 approved by the voters in the \_\_\_\_\_ (insert name of the  
 30 school corporation) in \_\_\_\_\_ (insert the year in which the  
 31 referendum tax levy was approved).".

32 SECTION 6. An emergency is declared for this act.

