

HOUSE BILL No. 1163

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-10.3; IC 6-3.5; IC 6-3.6; IC 8-18-22-6; IC 12-20-25-35.

Synopsis: Elimination of local income tax councils. Eliminates local income tax councils beginning July 1, 2024, and instead provides that the county fiscal body is the adopting body in all counties for purposes of the LIT.

Effective: June 30, 2023; July 1, 2024.

Hall, Heaton, May

January 10, 2023, read first time and referred to Committee on Ways and Means.



First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

HOUSE BILL No. 1163

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 IC 6-1.1-10.3-2 IS REPEALED [EFFECTIVE JULY
2 1, 2024]. ~~Sec. 2: As used in this chapter, "local income tax council"~~
3 ~~refers to the local income tax council established by IC 6-3.6-3-1 for a~~
4 ~~county.~~

5 SECTION 2. IC 6-1.1-10.3-3, AS AMENDED BY P.L.197-2016,
6 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2024]: Sec. 3. As used in this chapter, "exemption ordinance"
8 refers to an ordinance adopted under section 5 of this chapter by a local
9 income tax council **(before July 1, 2024) or by a county adopting**
10 **body specified in IC 6-3.6-3-1 (after June 30, 2024).**

11 SECTION 3. IC 6-1.1-10.3-5, AS AMENDED BY P.L.197-2016,
12 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2024]: Sec. 5. (a) ~~A local income tax council~~ **county adopting**
14 **body specified in IC 6-3.6-3-1** may adopt an exemption ordinance that
15 exempts new personal property located in the county from property
16 taxation as provided in section 6 of this chapter.

17 (b) For purposes of adopting an exemption ordinance under this



1 chapter, a local income tax council is comprised of the same members
 2 as the local income tax council that is established by IC 6-3.6-3-1 for
 3 the county, regardless of whether a local income tax is in effect in the
 4 county and regardless of how the local income tax in effect in the
 5 county is allocated. Except as provided in this chapter, the local income
 6 tax council **the county adopting body** shall use the same procedures
 7 that apply to **county adopting bodies** under IC 6-3.6-3 when acting
 8 under this chapter.

9 (c) Before adopting an exemption ordinance under this section, a
 10 ~~local income tax council~~ **county adopting body** must conduct a public
 11 hearing on the proposed exemption ordinance. The ~~local income tax~~
 12 ~~council~~ **county adopting body** must publish notice of the public
 13 hearing in accordance with IC 5-3-1.

14 (d) The ~~local income tax council~~ **county adopting body** shall
 15 provide a certified copy of an adopted exemption ordinance to the
 16 department of local government finance and the county auditor.

17 SECTION 4. IC 6-1.1-10.3-7, AS AMENDED BY P.L.197-2016,
 18 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2024]: Sec. 7. A ~~local income tax council~~ **county adopting**
 20 **body specified in IC 6-3.6-3-1** may repeal or amend an exemption
 21 ordinance. However, if a ~~local income tax council~~ **county adopting**
 22 **body** repeals or amends an exemption ordinance, any new personal
 23 property that was exempt under the exemption ordinance on the date
 24 the new personal property was placed into service by a taxpayer
 25 remains exempt from property taxation, regardless of whether or not
 26 the ownership of the new personal property changes after the date the
 27 exemption ordinance is amended or repealed.

28 SECTION 5. IC 6-3.5-4-1, AS AMENDED BY P.L.256-2017,
 29 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2024]: Sec. 1. The following definitions apply throughout this
 31 chapter:

- 32 (1) "Adopting entity" means ~~either the county council or the local~~
 33 ~~income tax council established by IC 6-3.6-3-1 for the county;~~
 34 ~~whichever adopts an ordinance to impose a surtax first: the~~
 35 **adopting body specified in IC 6-3.6-3-1.**
 36 (2) "County council" includes the city-county council of a county
 37 that contains a consolidated city of the first class.
 38 (3) "Vehicle" has the meaning set forth in IC 6-6-5-1(b).
 39 (4) "Net vehicle excise tax" means the tax due under IC 6-6-5
 40 after the application of the adjustments and credits provided by
 41 that chapter.
 42 (5) "Surtax" means the county vehicle excise tax imposed by an



1 adopting entity under this chapter.

2 (6) "Transportation asset management plan" includes planning for
3 drainage systems and rights-of-way that affect transportation
4 assets.

5 SECTION 6. IC 6-3.5-4-1.1, AS AMENDED BY P.L.197-2016,
6 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 JULY 1, 2024]: Sec. 1.1. ~~For purposes of acting as the adopting entity~~
8 ~~under this chapter, a local income tax council is comprised of the same~~
9 ~~members as the local income tax council that is established by~~
10 ~~IC 6-3.6-3-1 for the county. The local income tax council adopting~~
11 ~~entity shall use the same procedures that apply under IC 6-3.6-3 when~~
12 ~~acting as an adopting entity under this chapter.~~

13 SECTION 7. IC 6-3.5-5-1, AS AMENDED BY P.L.256-2017,
14 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2024]: Sec. 1. The following definitions apply throughout this
16 chapter:

17 (1) "Adopting entity" means ~~either the county council or the local~~
18 ~~income tax council established by IC 6-3.6-3-1 for the county,~~
19 ~~whichever adopts an ordinance to impose a wheel tax first: the~~
20 ~~adopting body specified in IC 6-3.6-3-1.~~

21 (2) "Bus" has the meaning set forth in IC 9-13-2-17.

22 (3) "Commercial vehicle" has the meaning set forth in
23 IC 6-6-5.5-1(b).

24 (4) "County council" includes the city-county council of a county
25 that contains a consolidated city of the first class.

26 (5) "In-state miles" has the meaning set forth in IC 6-6-5.5-1(b).

27 (6) "Political subdivision" has the meaning set forth in
28 IC 34-6-2-110.

29 (7) "Recreational vehicle" has the meaning set forth in
30 IC 9-13-2-150.

31 (8) "School bus" has the meaning set forth in IC 9-13-2-161(a).

32 (9) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

33 (10) "State agency" has the meaning set forth in IC 34-6-2-141.

34 (11) "Tractor" has the meaning set forth in IC 9-13-2-180.

35 (12) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

36 (13) "Transportation asset management plan" includes planning
37 for drainage systems and rights-of-way that affect transportation
38 assets.

39 (14) "Truck" has the meaning set forth in IC 9-13-2-188(a).

40 (15) "Wheel tax" means the tax imposed under this chapter.

41 SECTION 8. IC 6-3.5-5-1.1, AS AMENDED BY P.L.197-2016,
42 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 1.1. For purposes of acting as the adopting entity
 2 under this chapter, a local income tax council is comprised of the same
 3 members as the local income tax council that is established by
 4 IC 6-3.6-3-1 for the county. The local income tax council **adopting**
 5 **entity** shall use the same procedures that apply under IC 6-3.6-3 when
 6 acting as an adopting entity under this chapter.

7 SECTION 9. IC 6-3.6-2-12 IS REPEALED [EFFECTIVE JULY 1,
 8 2024]. Sec. 12. "Local income tax council" means a council established
 9 by IC 6-3.6-3-1.

10 SECTION 10. IC 6-3.6-3-1, AS AMENDED BY P.L.184-2018,
 11 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2024]: Sec. 1. (a) The **county fiscal body is the adopting**
 13 **body for a county, including for purposes of adopting a rate**
 14 **dedicated to paying for:**

- 15 (1) a PSAP in the county as permitted by IC 6-3.6-6-2.5;
- 16 (2) correctional facilities and rehabilitation facilities in the
- 17 county as permitted by IC 6-3.6-6-2.7; and
- 18 (3) emergency medical services in the county as permitted by
- 19 IC 6-3.6-6-2.8.

20 following is the adopting body for a county:

21 (1) The local income tax council in a county in which the county
 22 income tax council adopted either:

23 (A) a county option income tax under IC 6-3.5-6 (repealed)
 24 that was in effect on January 1, 2015; or

25 (B) a county economic development income tax for the county
 26 under IC 6-3.5-7 (repealed) that was in effect on January 1,
 27 2015.

28 (2) The county fiscal body in any other county.

29 (3) The county fiscal body for purposes of adopting a rate
 30 dedicated to paying for a PSAP in the county as permitted by
 31 IC 6-3.6-6-2.5.

32 (4) The county fiscal body for purposes of adopting a rate
 33 dedicated to paying for correctional facilities and rehabilitation
 34 facilities in the county as permitted by IC 6-3.6-6-2.7.

35 (b) A local income tax council is established for each county. The
 36 membership of each county's local income tax council consists of the
 37 fiscal body of the county and the fiscal body of each city or town that
 38 lies either partially or entirely within that county.

39 SECTION 11. IC 6-3.6-3-5, AS AMENDED BY P.L.159-2021,
 40 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2024]: Sec. 5. (a) The auditor of a county shall record all votes
 42 taken on ordinances presented for a vote under this article and not more



1 than ten (10) days after the vote, send a certified copy of the results to:

- 2 (1) the commissioner of the department of state revenue; and
 3 (2) the commissioner of the department of local government
 4 finance;

5 in an electronic format approved by the commissioner of the
 6 department of local government finance.

7 (b) Except as provided in subsection (c), this subsection applies only
 8 to a county that has a local income tax council. The county auditor may
 9 cease sending certified copies after the county auditor sends a certified
 10 copy of results showing that members of the local income tax council
 11 have cast a majority of the votes on the local income tax council for or
 12 against the proposed ordinance.

13 (c) This subsection applies only to a county with a single voting bloc
 14 that proposes to increase (but not decrease) a tax rate in the county. The
 15 county auditor may cease sending certified copies of the votes on the
 16 local income tax council voting as a whole under section 9.5 of this
 17 chapter after the county auditor sends a certified copy of results
 18 showing that the individuals who sit on the fiscal bodies of the county,
 19 cities, and towns that are members of the local income tax council have
 20 cast a majority of the votes on the local income tax council voting as a
 21 whole under section 9.5 of this chapter for or against the proposed
 22 ordinance. This subsection expires May 31, 2024.

23 SECTION 12. IC 6-3.6-3-6 IS REPEALED [EFFECTIVE JULY 1,
 24 2024]. Sec. 6: (a) This section applies to a county in which the county
 25 adopting body is a local income tax council:

26 (b) In the case of a city or town that lies within more than one (1)
 27 county, the county auditor of each county shall base the allocations
 28 required by subsections (d) and (e) on the population of that part of the
 29 city or town that lies within the county for which the allocations are
 30 being made.

31 (c) Each local income tax council has a total of one hundred (100)
 32 votes.

33 (d) Each county, city, or town that is a member of a local income tax
 34 council is allocated a percentage of the total one hundred (100) votes
 35 that may be cast. The percentage that a city or town is allocated for a
 36 year equals the same percentage that the population of the city or town
 37 bears to the population of the county. The percentage that the county
 38 is allocated for a year equals the same percentage that the population
 39 of all areas in the county not located in a city or town bears to the
 40 population of the county.

41 (e) This subsection applies only to a county with a single voting
 42 bloc. Each individual who sits on the fiscal body of a county, city, or



1 town that is a member of the local income tax council is allocated for
 2 a year the number of votes equal to the total number of votes allocated
 3 to the particular county, city, or town under subsection (d) divided by
 4 the number of members on the fiscal body of the county, city, or town.
 5 This subsection expires May 31, 2024.

6 (f) On or before January 1 of each year, the county auditor shall
 7 certify to each member of the local income tax council the number of
 8 votes, rounded to the nearest one hundredth (0.01); each member has
 9 for that year.

10 (g) This subsection applies only to a county with a single voting
 11 bloc. On or before January 1 of each year, in addition to the
 12 certification to each member of the local income tax council under
 13 subsection (f), the county auditor shall certify to each individual who
 14 sits on the fiscal body of each county, city, or town that is a member of
 15 the local income tax council the number of votes, rounded to the
 16 nearest one hundredth (0.01); each individual has under subsection (e)
 17 for that year. This subsection expires May 31, 2024.

18 SECTION 13. IC 6-3.6-3-7 IS REPEALED [EFFECTIVE JULY 1,
 19 2024]. Sec. 7: (a) This section applies to a county in which the county
 20 adopting body is a local income tax council:

21 (b) Before a member of the local income tax council may propose
 22 an ordinance under section 8 of this chapter, or vote on a proposed
 23 ordinance (including a proposed ordinance under section 8(e) of this
 24 chapter that is being considered by the local income tax council as a
 25 whole as required under section 9.5 of this chapter (before its
 26 expiration)); the member must hold a public hearing on the proposed
 27 ordinance and provide the public with notice of the time and place
 28 where the public hearing will be held:

29 (c) The notice required by subsection (b) must be given in
 30 accordance with IC 5-3-1 and include the proposed ordinance or
 31 resolution to propose an ordinance:

32 (d) In addition to the notice required by subsection (b), the adopting
 33 body shall also provide a copy of the notice to all taxing units in the
 34 county at least ten (10) days before the public hearing.

35 SECTION 14. IC 6-3.6-3-8 IS REPEALED [EFFECTIVE JULY 1,
 36 2024]. Sec. 8: (a) This section applies to a county in which the county
 37 adopting body is a local income tax council:

38 (b) Except as provided in subsection (c), any member of a local
 39 income tax council may present an ordinance for passage. To do so, the
 40 member must adopt a resolution to propose the ordinance to the local
 41 income tax council and distribute a copy of the proposed ordinance to
 42 the county auditor. The county auditor shall treat any proposed



1 ordinance distributed to the auditor under this section as a casting of all
2 that member's votes in favor of the proposed ordinance.

3 (e) Except as provided in subsection (f), the county auditor shall
4 deliver copies of a proposed ordinance the auditor receives to all
5 members of the local income tax council within ten (10) days after
6 receipt. Subject to subsection (d), once a member receives a proposed
7 ordinance from the county auditor, the member shall vote on it within
8 thirty (30) days after receipt.

9 (d) Except as provided in subsection (h), if, before the elapse of
10 thirty (30) days after receipt of a proposed ordinance, the county
11 auditor notifies the member that the members of the local income tax
12 council have cast a majority of the votes on the local income tax
13 council for or against the proposed ordinance the member need not
14 vote on the proposed ordinance.

15 (e) This subsection applies only to a county with a single voting bloc
16 that proposes to increase (but not decrease) a tax rate in the county. The
17 fiscal body of any county, city, or town that is a member of a local
18 income tax council may adopt a resolution to propose an ordinance to
19 increase a tax rate in the county to be voted on by the local income tax
20 council as a whole as required under section 9.5 of this chapter and
21 distribute a copy of the proposed ordinance to the county auditor. The
22 county auditor shall treat the vote tally on the resolution adopted under
23 this subsection for each individual who is a member of the fiscal body
24 of the county, city, or town as the voting record for that individual
25 either for or against the ordinance being proposed for consideration by
26 the local income tax council as a whole under section 9.5 of this
27 chapter. This subsection expires May 31, 2024.

28 (f) This subsection applies only to a county with a single voting bloc
29 that proposes to increase (but not decrease) a tax rate in the county. The
30 county auditor shall deliver copies of a proposed ordinance the auditor
31 receives under subsection (e) to the fiscal officers of all members of the
32 local income tax council (other than the member proposing the
33 ordinance under subsection (e)) within ten (10) days after receipt.
34 Subject to subsection (h), once a member receives a proposed
35 ordinance from the county auditor, the member shall vote on it within
36 thirty (30) days after receipt. This subsection expires May 31, 2024.

37 (g) This subsection applies only to a county with a single voting
38 bloc that proposes to increase (but not decrease) a tax rate in the
39 county. The fiscal body of each county, city, or town voting on a
40 resolution to propose an ordinance under subsection (e), or voting on
41 a proposed ordinance being considered by the local income tax council
42 as a whole under section 9.5 of this chapter, must take a roll call vote



1 on the resolution or the proposed ordinance. If an individual who sits
 2 on the fiscal body is absent from the meeting in which a vote is taken
 3 or abstains from voting on the resolution or proposed ordinance, the
 4 fiscal officer of the county, city, or town shall nevertheless consider
 5 that individual's vote as a "no" vote against the resolution or the
 6 proposed ordinance being considered, whichever is applicable, for
 7 purposes of the vote tally under this section and shall note on the vote
 8 tally that the individual's "no" vote is due to absence or abstention. The
 9 fiscal body of each county, city, or town shall certify the roll call vote
 10 on a resolution or a proposed ordinance, either for or against, to the
 11 county auditor as set forth under this chapter. This subsection expires
 12 May 31, 2024.

13 (h) This subsection applies only to a county with a single voting
 14 bloc that proposes to increase (but not decrease) a tax rate in the
 15 county. If, before the elapse of thirty (30) days after receipt of a
 16 proposed ordinance under subsection (c), the county auditor notifies
 17 the member that the individuals who sit on the fiscal bodies of the
 18 county, cities, and towns that are members of the local income tax
 19 council have cast a majority of the votes on the local income tax
 20 council for or against a proposed ordinance voting as a whole under
 21 section 9.5 of this chapter, the member need not vote on the proposed
 22 ordinance under subsection (c). This subsection expires May 31, 2024.

23 SECTION 15. IC 6-3.6-3-9 IS REPEALED [EFFECTIVE JULY 1,
 24 2024]. Sec. 9: (a) Except as provided in subsection (d), this section
 25 applies to a county in which the county adopting body is a local income
 26 tax council.

27 (b) A member of the local income tax council may exercise its votes
 28 by passing a resolution and transmitting the resolution to the county
 29 auditor.

30 (c) A resolution passed by a member of the local income tax council
 31 exercises all votes of the member on the proposed ordinance, and those
 32 votes may not be changed during the year.

33 (d) This section does not apply to a county in which the county
 34 adopting body is a local income tax council to which section 9.5 of this
 35 chapter applies. This subsection expires May 31, 2024.

36 SECTION 16. IC 6-3.6-3-10 IS REPEALED [EFFECTIVE JULY
 37 1, 2024]. Sec. 10: (a) This section applies to a county in which the
 38 county adopting body is a local income tax council.

39 (b) A local income tax council may pass only one (1) ordinance
 40 adopting, increasing, decreasing, or rescinding a tax in one (1) year.
 41 Once the ordinance has been passed, the county auditor shall:

42 (1) cease distributing those types of proposed ordinances for the



1 rest of the year; and
 2 (2) withdraw from the membership any other of those types of
 3 proposed ordinances.
 4 Any votes subsequently received by the county auditor on those types
 5 of proposed ordinances during that same year are void.

6 (c) The local income tax council may not vote on, nor may the
 7 county auditor distribute to the members of the local income tax
 8 council, any proposed ordinance during a year, if previously during that
 9 same year the county auditor received and distributed to the members
 10 of the local income tax council a proposed ordinance whose passage
 11 would have substantially the same effect.

12 SECTION 17. IC 6-3.6-6-2.5, AS ADDED BY P.L.180-2016,
 13 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2024]: Sec. 2.5. (a) This section applies to a county in which
 15 the adopting body:

16 (1) ~~is was~~ the local income tax council **before its elimination on**
 17 **July 1, 2024;** and

18 (2) did not allocate the revenue under this chapter from an
 19 expenditure rate of at least one-tenth of one percent (0.1%) to pay
 20 for a PSAP in the county for a year.

21 (b) A county fiscal body may adopt an ordinance to impose a tax
 22 rate for a PSAP in the county. The tax rate must be in increments of
 23 one-hundredth of one percent (0.01%) and may not exceed one-tenth
 24 of one percent (0.1%).

25 (c) The revenue generated by a tax rate imposed under this section
 26 must be distributed directly to the county before the remainder of the
 27 expenditure rate revenue is distributed. The revenue shall be
 28 maintained in a separate dedicated county fund and used only for
 29 paying for a PSAP in the county.

30 **(d) If a local income tax council adopted an ordinance under this**
 31 **section before July 1, 2024, when the county adopting body was the**
 32 **local income tax council, the ordinance adopted under this section**
 33 **by the local income tax council before its elimination continues in**
 34 **effect until December 31, 2024.**

35 SECTION 18. IC 8-18-22-6, AS AMENDED BY P.L.256-2017,
 36 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 37 JULY 1, 2024]: Sec. 6. (a) Except as provided in subsection (b), the
 38 county fiscal body may pledge revenues for the payment of principal
 39 and interest on the bonds and for other purposes under the ordinance
 40 as provided by IC 5-1-14-4, including revenues from the following
 41 sources:

42 (1) The motor vehicle highway account.



- 1 (2) The local road and street account.
- 2 (3) The county vehicle excise tax.
- 3 (4) The county wheel tax.
- 4 (5) The local income tax (IC 6-3.6).
- 5 (6) Assessments.
- 6 (7) Any other unappropriated or unencumbered money.
- 7 (b) The county fiscal body may not pledge to levy ad valorem
- 8 property taxes for these purposes, except for revenues from the
- 9 following:
- 10 (1) IC 8-16-3.
- 11 (2) IC 8-16-3.1.
- 12 (c) If the county fiscal body has pledged revenues from the local
- 13 income tax as set forth in subsection (a), the ~~local income tax council~~
- 14 ~~(as defined in IC 6-3.6-2-12)~~ **county fiscal body** may covenant that ~~the~~
- 15 ~~council~~ **it** will not repeal or modify the tax in a manner that would
- 16 adversely affect owners of outstanding bonds issued under this chapter.
- 17 The ~~local income tax council~~ **county fiscal body** may make the
- 18 covenant by adopting an ordinance using procedures described in
- 19 IC 6-3.6-3.
- 20 SECTION 19. IC 12-20-25-35, AS AMENDED BY P.L.197-2016,
- 21 SECTION 104, IS AMENDED TO READ AS FOLLOWS
- 22 [EFFECTIVE JULY 1, 2024]: Sec. 35. (a) The control board shall
- 23 report the following to the county fiscal body:
- 24 (1) The audit findings of the management committee.
- 25 (2) The financial plan adopted under section 33 of this chapter.
- 26 (b) Not more than thirty (30) days after notice, the county fiscal
- 27 body shall adopt one (1) of the following:
- 28 (1) An ordinance adopting the financial plan adopted by the
- 29 control board.
- 30 (2) An ordinance rejecting the financial plan adopted by the
- 31 control board.
- 32 (c) Notwithstanding IC 6-3.6-3, if:
- 33 (1) the financial plan adopted under section 33 of this chapter
- 34 includes a local income tax rate; and
- 35 (2) the fiscal body adopts an ordinance adopting the financial plan
- 36 under subsection (b);
- 37 the local income tax rate is imposed at the rate adopted in the financial
- 38 plan. ~~Subject to the requirements of this chapter and notwithstanding~~
- 39 ~~that the local income tax council may be the adopting body specified~~
- 40 ~~in IC 6-3.6-3-1, the county fiscal body, rather than the local income tax~~
- 41 ~~council, has the authority granted to a local income tax council by~~
- 42 ~~IC 6-3.6-3 as long as the local income tax rate imposed under this~~



1 chapter remains in effect.
2 SECTION 20. [EFFECTIVE JUNE 30, 2023] (a) As used in this
3 SECTION, "local income tax council" means a local income tax
4 council established under IC 6-3.6-3-1, before its amendment by
5 this act.
6 (b) On July 1, 2024, all powers, duties, and authorities of a local
7 income tax council are transferred to the fiscal body of the county
8 in which it is located.
9 (c) An ordinance adopted by a local income tax council under
10 IC 6-3.6 before July 1, 2024, continues in effect after June 30, 2024,
11 and is valid and binding until it is rescinded or otherwise amended
12 by the county fiscal body.
13 (d) On or before July 1, 2024, all records and property under
14 the control of a local income tax council shall be transferred to the
15 fiscal body of the county in which it is located.
16 (e) After June 30, 2024, a reference to a local income tax council
17 in any statute, rule, or other document is considered a reference to
18 the county fiscal body.
19 (f) This SECTION expires June 30, 2027.
20 SECTION 21. An emergency is declared for this act.

