

Second Regular Session of the 123rd General Assembly (2024)

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 2023 Regular Session of the General Assembly.

## SENATE ENROLLED ACT No. 33

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AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

SECTION 1. IC 6-3.6-6-2.9, AS ADDED BY P.L.193-2023, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.9. (a) **For purposes of this section, "courtroom costs" includes staffing costs only for the court reporter, court bailiff, or court administrator.**

(b) A county fiscal body may adopt an ordinance to impose a tax rate for:

**(1) in the case of a tax rate adopted under this section before January 1, 2024, county staff expenses of the state judicial system in the county; or**

**(2) in the case of a tax rate adopted under this section after December 31, 2023, courtroom costs of the state judicial system in the county.**

The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty-five (25) years.

(b) (c) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund. **The revenue shall be and** used by the county:

**(1) in the case of a tax rate adopted under this section before January 1, 2024, only for paying for county staff expenses of the**

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state judicial system in the county; **and**

**(2) in the case of a tax rate adopted under this section after December 31, 2023, only for paying the courtroom costs of the state judicial system in the county.**

~~(c)~~ **(d) This subsection applies to a tax rate adopted under subsection (b)(1).** The local income tax revenue budgeted and spent under this section by each county may not comprise more than fifty percent (50%) of the county's total budgeted operational staffing expenses related to the state judicial system in any given year.

**(e) This subsection applies to a tax rate adopted under subsection (b)(2). The local income tax revenue spent under this section by each county may not comprise more than fifty percent (50%) of the county's total operational staffing expenses related to the courtroom costs of the state judicial system in any given year.**

~~(d)~~ **(f)** Counties that enact an ordinance to impose a tax rate under this section shall annually report the following information for the prior calendar year by May 1 to the justice reinvestment advisory council established by IC 33-38-9.5-2:

(1) The types of court positions paid with local income tax revenue generated by this section.

(2) The number of court positions by type paid for with local income tax revenue generated by this section.

(3) The average salary by type of court position paid for with local income tax revenue generated by this section.

(4) The county's total budgeted and actual staffing expenses **or courtroom costs, whichever is applicable**, related to the state judicial system.

(5) The county's portion of local income tax revenue that was ~~(A) budgeted for staffing expenses related to the state judicial system; and~~

~~(B)~~ **actually spent on staffing expenses or courtroom costs, whichever is applicable, related to the state judicial system.**

~~(e)~~ **(g)** The justice reinvestment advisory council shall annually compile and report to the legislative council prior to July 1 of each year the information required in subsection ~~(d)~~ **(f)** for each county. The report must be in an electronic format under IC 5-14-6.

SECTION 2. IC 6-3.6-6-8, AS AMENDED BY P.L.236-2023, SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) This section applies to the allocation of additional revenue from a tax under this chapter to public safety purposes. Funding dedicated for a PSAP under a former tax continues to apply under this chapter until it is rescinded or modified. If funding



was not dedicated for a PSAP under a former tax, the adopting body may adopt a resolution providing that all or part of the additional revenue allocated to public safety is to be dedicated for a PSAP. The resolution first applies in the following year and then thereafter until it is rescinded or modified. Funding dedicated for a PSAP shall be allocated and distributed as provided in IC 6-3.6-11-4.

(b) Except as provided in subsections (c) and (d), the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, shall be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose. For purposes of this subsection, in the case of a consolidated city, the total property taxes imposed by the consolidated city include the property taxes imposed by the consolidated city and all special taxing districts (except for a public library district, a public transportation corporation, and a health and hospital corporation), and all special service districts. The amount allocated under this subsection to a county or municipality is equal to the result of:

(1) the amount of the remaining certified distribution that is allocated to public safety purposes; multiplied by

(2) a fraction equal to:

(A) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-6 (repealed), the result of the total property taxes imposed in the county by the county or municipality for the calendar year preceding the distribution year, divided by the sum of the total property taxes imposed in the county by the county and each municipality in the county that is entitled to a distribution under this section for that calendar year; or

(B) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-1.1 (repealed) or a county that did not impose a rate for public safety under either IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed allocation amount of the county or municipality for the calendar year preceding the distribution year, divided by the sum of the attributed allocation amounts of the county and each municipality in the county that is entitled to a distribution under this section for that calendar year.

(c) A fire department, volunteer fire department, or emergency medical services provider that:

(1) provides fire protection or emergency medical services within the county; and



(2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection. ~~and may, before September 1 of a year;~~ **However, after giving notice under IC 5-3-1, the adopting body shall review an application by a township that provided fire protection or emergency medical services in the most recent calendar year and imposed a property tax levy for the provision of fire protection or emergency medical services within the county in the most recent calendar year at a public hearing. The adopting body may review multiple applications submitted under this subsection at one (1) public hearing. If applicable, a township shall present and explain its application at the public hearing. Not later than ten (10) days after the public hearing, if applicable, but before September 1 of a year, the adopting body may adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b).**

**(d) A township fire department, volunteer fire department, fire protection territory, or fire protection district that:**

**(1) provides fire protection or emergency medical services within a county; and**

**(2) is operated by or serves a political subdivision;**

**may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection. However, after giving notice under IC 5-3-1, the adopting body shall review an application submitted by a township that provided fire protection or emergency medical services in the most recent calendar year and**



**that imposed a property tax levy for the provision of fire protection or emergency medical services within the county in the most recent calendar year at a public hearing. The adopting body may review multiple applications submitted under this subsection at one (1) public hearing. If applicable, a township shall present and explain its application at the public hearing.** From the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, the adopting body may adopt a resolution that one (1) or more township fire departments, volunteer fire departments, fire protection territories, or fire protection districts shall receive an amount of the tax revenue to be distributed under this section during the following calendar year up to ~~the amount of revenue~~ **one hundred percent (100%) of the revenue collected from that portion of the tax rate imposed for allocations for public safety purposes that does not exceed a rate of five one-hundredths of one percent (0.05%).** ~~that is attributable to five one-hundredths of one percent (0.05%) of the tax rate imposed for allocations to public safety purposes.~~ A resolution adopted under this subsection must include information on the service area for each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. Any distribution under this subsection must be based on the assessed value of real property, not including land, that is served by each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. The adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable, shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

**SECTION 3. An emergency is declared for this act.**



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President of the Senate

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President Pro Tempore

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Speaker of the House of Representatives

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Governor of the State of Indiana

Date: \_\_\_\_\_ Time: \_\_\_\_\_

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