

# SENATE BILL No. 39

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## DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 36-10.

**Synopsis:** Referendum property tax levy for parks. Allows a municipal legislative body to adopt a resolution to place a referendum on the ballot to impose a capital projects referendum tax levy (capital projects referendum levy) to pay for capital expenditures incurred by the municipal park district. Requires a municipal legislative body to certify a copy of: (1) the resolution to place a referendum for a capital projects referendum levy on the ballot; and (2) the language for the question; to the department of local government finance for review and approval. Specifies that if the voters approve the capital projects referendum levy, the maximum term of the capital projects referendum levy is eight years. Allows a capital projects referendum levy to be reimposed or extended. Provides that during the period beginning with the adoption of a resolution by a municipal legislative body to place a capital projects referendum levy question on the ballot and continuing through the day on which the referendum is submitted to the voters, neither the municipal legislative body nor the municipal park district may promote a position on the referendum by taking certain actions. Provides that specified elected or appointed municipal officials may discuss and personally advocate a position on a capital projects referendum levy outside a park's or park facility's regular operating hours as long as public funds are not used. Sets forth when a referendum is to be held and specifies various duties for the: (1) clerk of the circuit court with  
(Continued next page)

**Effective:** July 1, 2025.

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**Ford J.D.**

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January 8, 2025, read first time and referred to Committee on Local Government.

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## Digest Continued

respect to the referendum; and (2) county auditor, including: (A) determining the estimated average percentage of property tax increase on property owners in the municipal park district that must be included on the question; and (B) distribution of proceeds attributable to property taxes imposed after being approved by the voters in a referendum to the municipal park district. Places limitations on: (1) holding successive capital projects referendum levies if a referendum is approved by the voters in a calendar year; and (2) the simultaneous imposition of more than one additional capital projects referendum levy approved in a subsequent referendum when a municipal park district is already imposing a referendum. Requires the municipal park board to establish a capital projects referendum tax levy fund (fund) if the voters approve the capital projects referendum levy. Specifies that money in the fund may be used only for capital expenditures, including the acquisition of land, incurred by the municipal park district.



Introduced

First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

# SENATE BILL No. 39

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 36-10-5-6 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2025]: **Sec. 6. (a) This section applies to all municipalities  
4 authorized to impose a levy under IC 36-10-5.5 for the municipal  
5 park district.**  
6 **(b) The following definitions apply throughout this section:**  
7 **(1) "Fund" refers to a capital projects referendum tax levy  
8 fund established under subsection (c).**  
9 **(2) "Levy" refers to a property tax levy imposed under  
10 IC 36-10-5.5 for the fund.**  
11 **(c) The board of each municipal park district for which a levy  
12 is approved under IC 36-10-5.5 shall establish a capital projects  
13 referendum tax levy fund.**  
14 **(d) Property tax collections from a levy shall be deposited in the  
15 fund.**  
16 **(e) Money in the fund may be used only for capital expenditures,  
17 including the acquisition of land, incurred by the municipal park**



- 1 **district.**  
 2 SECTION 2. IC 36-10-5.5 IS ADDED TO THE INDIANA CODE  
 3 AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE  
 4 JULY 1, 2025]:  
 5 **Chapter 5.5. Municipal Park District Referendum Tax Levy**  
 6 **Sec. 1. This chapter applies to all municipalities.**  
 7 **Sec. 2. The following definitions apply throughout this chapter:**  
 8 (1) "Board" means:  
 9 (A) a municipal park board established under IC 36-10-3;  
 10 (B) a city park board established under IC 36-10-4;  
 11 (C) a municipal park authority established under  
 12 IC 36-10-5; or  
 13 (D) another municipal park board established under  
 14 another statute authorizing the establishment of a  
 15 municipal park board.  
 16 (2) "Fund" refers to the capital projects referendum tax levy  
 17 fund.  
 18 (3) "Levy" refers to the property tax levy imposed under this  
 19 chapter.  
 20 (4) "Park department" means a municipal department  
 21 established under IC 36-10-3, IC 36-10-4, or another statute  
 22 authorizing the establishment of a municipal park  
 23 department.  
 24 (5) "Park district" means the area within the jurisdiction of  
 25 a park department.  
 26 (6) "Referendum" refers to a referendum under this chapter.  
 27 (7) "Resolution to extend a referendum levy" refers to a  
 28 resolution adopted under sections 4 and 5 of this chapter to  
 29 place a referendum on the ballot requesting authority to  
 30 continue imposing a tax rate, which is the same as or lower  
 31 than the tax rate previously approved by the voters of the  
 32 park district.  
 33 **Sec. 3. A municipal legislative body may impose a capital**  
 34 **projects referendum tax levy for the municipal park district's fund**  
 35 **in the amount allowed under sections 4 through 17 of this chapter.**  
 36 **Sec. 4. (a) Subject to subsection (c) and this chapter, the**  
 37 **municipal legislative body may adopt a resolution to place a**  
 38 **referendum under this chapter on the ballot for either of the**  
 39 **following purposes:**  
 40 (1) The municipal legislative body, in consultation with the  
 41 park district's board, determines that the park district cannot,  
 42 in a calendar year, carry out its park purposes unless it



1 imposes a referendum tax levy under this chapter.

2 (2) The municipal legislative body, in consultation with the  
3 park district's board, determines that a referendum tax levy  
4 under this chapter should be imposed to replace property tax  
5 revenue that the park district will not receive because of the  
6 application of the credit under IC 6-1.1-20.6.

7 (b) The municipal legislative body shall certify a copy of the  
8 resolution to place a referendum on the ballot to the following:

9 (1) The department of local government finance, including:

10 (A) the language for the question required by section 7 of  
11 this chapter, or in the case of a resolution to extend a  
12 referendum levy certified to the department of local  
13 government finance, section 8 of this chapter; and

14 (B) a copy of the revenue spending plan adopted under  
15 subsection (c).

16 The language of the public question must include the  
17 estimated average percentage increases certified by the  
18 county auditor under section 7(d) or 8(f) of this chapter, as  
19 applicable. The municipal legislative body shall also provide  
20 the county auditor's certification described in section 7(d) or  
21 8(f) of this chapter, as applicable. The department of local  
22 government finance shall post the values certified by the  
23 county auditor to the department's website. The department  
24 of local government finance shall review the language for  
25 compliance with section 7 or 8 of this chapter, whichever is  
26 applicable, and either approve or reject the language. The  
27 department of local government finance shall send its decision  
28 to the municipal legislative body not more than ten (10) days  
29 after both the certification of the county auditor described in  
30 section 7(d) or 8(f) of this chapter, as applicable, and the  
31 resolution are submitted to the department. If the language is  
32 approved, the municipal legislative body shall certify a copy  
33 of the resolution, including the language for the question and  
34 the department of local government finance's approval.

35 (2) The county fiscal body of each county in which the park  
36 district is located, for informational purposes only.

37 (3) The circuit court clerk of each county in which the park  
38 district is located.

39 (c) As part of the resolution described in subsection (a), the  
40 municipal legislative body, in consultation with the park district's  
41 board, shall adopt a revenue spending plan for the proposed  
42 referendum tax levy that includes:



1 (1) an estimate of the amount of annual revenue expected to  
2 be collected if a levy is imposed under this chapter;

3 (2) the specific purposes for which the revenue collected from  
4 a levy imposed under this chapter will be used; and

5 (3) an estimate of the annual dollar amounts that will be  
6 expended for each purpose described in subdivision (2).

7 (d) The park district shall specify in its proposed budget the  
8 revenue spending plan adopted under subsection (c) and annually  
9 present the revenue spending plan at its public hearing on the  
10 proposed budget under IC 6-1.1-17-3.

11 **Sec. 5. A resolution to extend a referendum levy must be:**

12 (1) adopted by the municipal legislative body; and

13 (2) approved in a referendum under this chapter;

14 before December 31 of the final calendar year in which the  
15 previously approved referendum levy for the park district is  
16 imposed under this chapter.

17 **Sec. 6. A capital projects referendum tax levy under this chapter**  
18 **may be put into effect only if a majority of the individuals who vote**  
19 **in a referendum that is conducted in accordance with this section**  
20 **and sections 7 through 17 of this chapter approves the appellant**  
21 **municipal legislative body's making a levy for the park district for**  
22 **the ensuing calendar year.**

23 **Sec. 7. (a) The question to be submitted to the voters in the**  
24 **referendum must read as follows:**

25 "Shall the \_\_\_\_ (insert the name of the municipal park  
26 district) increase property taxes paid to the park district by  
27 homeowners and businesses for \_\_\_\_ (insert number of  
28 years) years immediately following the holding of the  
29 referendum for the purpose of funding \_\_\_\_\_ (insert short  
30 description of purposes)? If this public question is approved  
31 by the voters, the average property tax paid to parks per year  
32 on a residence would increase by \_\_\_\_\_% (insert the  
33 estimated average percentage of property tax increase paid to  
34 parks on a residence within the park district as determined  
35 under subsection (b)) and the average property tax paid to  
36 parks per year on a business property would increase by  
37 \_\_\_\_\_% (insert the estimated average percentage of  
38 property tax increase paid to parks on a business property  
39 within the park district as determined under subsection (c)).  
40 The most recent property tax referendum proposed by the  
41 municipal legislative body for the park district was held in  
42 \_\_\_\_\_ (insert year) and \_\_\_\_\_ (insert whether the



- 1           measure passed or failed)."
- 2           (b) At the request of the municipal legislative body that
- 3 proposes to impose property taxes for the park district under this
- 4 chapter, the county auditor of the county in which the park district
- 5 is located shall determine the estimated average percentage of
- 6 property tax increase on a homestead to be paid to parks that must
- 7 be included in the public question under subsection (a) as follows:
- 8           **STEP ONE: Determine the average assessed value of a**
- 9           **homestead located within the park district.**
- 10           **STEP TWO: For purposes of determining the net assessed**
- 11           **value of the average homestead located within the park**
- 12           **district subtract:**
- 13                **(A) an amount for the homestead standard deduction**
- 14                **under IC 6-1.1-12-37 as if the homestead described in**
- 15                **STEP ONE was eligible for the deduction; and**
- 16                **(B) an amount for the supplemental homestead deduction**
- 17                **under IC 6-1.1-12-37.5 as if the homestead described in**
- 18                **STEP ONE was eligible for the deduction;**
- 19           **from the result of STEP ONE.**
- 20           **STEP THREE: Divide the result of STEP TWO by one**
- 21           **hundred (100).**
- 22           **STEP FOUR: Determine the overall average tax rate per one**
- 23           **hundred dollars (\$100) of assessed valuation for the current**
- 24           **year imposed on property located within the park district.**
- 25           **STEP FIVE: For purposes of determining net property tax**
- 26           **liability of the average homestead located within the park**
- 27           **district:**
- 28                **(A) multiply the result of STEP THREE by the result of**
- 29                **STEP FOUR; and**
- 30                **(B) as appropriate, apply any currently applicable county**
- 31                **property tax credit rates and the credit for excessive**
- 32                **property taxes under IC 6-1.1-20.6-7.5(a)(1).**
- 33           **STEP SIX: Determine the amount of the park district's part**
- 34           **of the result determined in STEP FIVE.**
- 35           **STEP SEVEN: Multiply:**
- 36                **(A) the tax rate that will be imposed if the public question**
- 37                **is approved by the voters; by**
- 38                **(B) the result of STEP THREE.**
- 39           **STEP EIGHT: Divide the result of STEP SEVEN by the result**
- 40           **of STEP SIX, expressed as a percentage.**
- 41           (c) At the request of the municipal legislative body that proposes
- 42 to impose property taxes for the park district under this chapter,



1 the county auditor of the county in which the park district is  
 2 located shall determine the estimated average percentage of  
 3 property tax increase on a business property to be paid to parks  
 4 that must be included in the public question under subsection (a)  
 5 as follows:

6 **STEP ONE:** Determine the average assessed value of business  
 7 property located within the park district.

8 **STEP TWO:** Divide the result of STEP ONE by one hundred  
 9 (100).

10 **STEP THREE:** Determine the overall average tax rate per  
 11 one hundred dollars (\$100) of assessed valuation for the  
 12 current year imposed on property located within the park  
 13 district.

14 **STEP FOUR:** For purposes of determining net property tax  
 15 liability of the average business property located within the  
 16 park district:

17 (A) multiply the result of STEP TWO by the result of  
 18 STEP THREE; and

19 (B) as appropriate, apply any currently applicable county  
 20 property tax credit rates and the credit for excessive  
 21 property taxes under IC 6-1.1-20.6-7.5 as if the applicable  
 22 percentage were three percent (3%).

23 **STEP FIVE:** Determine the amount of the park district's part  
 24 of the result determined in STEP FOUR.

25 **STEP SIX:** Multiply:

26 (A) the result of STEP TWO; by

27 (B) the tax rate that will be imposed if the public question  
 28 is approved by the voters.

29 **STEP SEVEN:** Divide the result of STEP SIX by the result of  
 30 STEP FIVE, expressed as a percentage.

31 (d) The county auditor shall certify the estimated average  
 32 percentage of property tax increase on a homestead to be paid to  
 33 parks determined under subsection (b), and the estimated average  
 34 percentage of property tax increase on a business property to be  
 35 paid to parks determined under subsection (c), in a manner  
 36 prescribed by the department of local government finance, and  
 37 provide the certification to the municipal legislative body that  
 38 proposes to impose property taxes for the park district.

39 **Sec. 8. (a)** This section applies only to a referendum to allow a  
 40 municipal legislative body to extend a referendum levy.

41 (b) The question to be submitted to the voters in the referendum  
 42 must read as follows:





1 "Shall the municipal park district continue to impose  
 2 increased property taxes paid to the park district by  
 3 homeowners and businesses for \_\_\_\_\_ (insert number of  
 4 years) years immediately following the holding of the  
 5 referendum for the purpose of funding \_\_\_\_\_ (insert short  
 6 description of purposes)? The property tax increase requested  
 7 in this referendum was originally approved by the voters in  
 8 \_\_\_\_\_ (insert the year in which the referendum tax levy was  
 9 approved) and if extended will increase the average property  
 10 tax paid to the park district per year on a residence within the  
 11 park district by \_\_\_\_\_% (insert the estimated average  
 12 percentage of property tax increase on a residence within the  
 13 park district) and if extended will increase the average  
 14 property tax paid to the park district per year on a business  
 15 property within the park district by \_\_\_\_\_% (insert the  
 16 estimated average percentage of property tax increase on a  
 17 business within the park district)."

18 (c) The number of years for which a referendum tax levy may  
 19 be extended if the public question under this section is approved  
 20 may not exceed eight (8) years.

21 (d) At the request of the municipal legislative body that  
 22 proposes to impose property taxes for the park district under this  
 23 chapter, the county auditor of the county in which the park district  
 24 is located shall determine the estimated average percentage of  
 25 property tax increase on a homestead to be paid to the park district  
 26 that must be included in the public question under subsection (b)  
 27 as follows:

28 **STEP ONE:** Determine the average assessed value of a  
 29 homestead located within the park district.

30 **STEP TWO:** For purposes of determining the net assessed  
 31 value of the average homestead located within the park  
 32 district, subtract:

33 (A) an amount for the homestead standard deduction  
 34 under IC 6-1.1-12-37 as if the homestead described in  
 35 STEP ONE was eligible for the deduction; and

36 (B) an amount for the supplemental homestead deduction  
 37 under IC 6-1.1-12-37.5 as if the homestead described in  
 38 STEP ONE was eligible for the deduction;

39 from the result of STEP ONE.

40 **STEP THREE:** Divide the result of STEP TWO by one  
 41 hundred (100).

42 **STEP FOUR:** Determine the overall average tax rate per one



1           **hundred dollars (\$100) of assessed valuation for the current**  
 2           **year imposed on property located within the park district.**

3           **STEP FIVE: For purposes of determining net property tax**  
 4           **liability of the average homestead located within the park**  
 5           **district:**

6               **(A) multiply the result of STEP THREE by the result of**  
 7               **STEP FOUR; and**

8               **(B) as appropriate, apply any currently applicable county**  
 9               **property tax credit rates and the credit for excessive**  
 10              **property taxes under IC 6-1.1-20.6-7.5(a)(1).**

11           **STEP SIX: Determine the amount of the park district's part**  
 12           **of the result determined in STEP FIVE.**

13           **STEP SEVEN: Multiply:**

14               **(A) the tax rate that will be imposed if the public question**  
 15               **is approved by the voters; by**

16               **(B) the result of STEP THREE.**

17           **STEP EIGHT: Divide the result of STEP SEVEN by the result**  
 18           **of STEP SIX, expressed as a percentage.**

19           **(e) At the request of the municipal legislative body that proposes**  
 20           **to impose property taxes for the park district under this chapter,**  
 21           **the county auditor of the county in which the park district is**  
 22           **located shall determine the estimated average percentage of**  
 23           **property tax increase on a business property to be paid to the park**  
 24           **district that must be included in the public question under**  
 25           **subsection (b) as follows:**

26               **STEP ONE: Determine the average assessed value of business**  
 27               **property located within the park district.**

28               **STEP TWO: Divide the result of STEP ONE by one hundred**  
 29               **(100).**

30               **STEP THREE: Determine the overall average tax rate per**  
 31               **one hundred dollars (\$100) of assessed valuation for the**  
 32               **current year imposed on property located within the park**  
 33               **district.**

34               **STEP FOUR: For purposes of determining net property tax**  
 35               **liability of the average business property located within the**  
 36               **park district:**

37                   **(A) multiply the result of STEP TWO by the result of**  
 38                   **STEP THREE; and**

39                   **(B) as appropriate, apply any currently applicable county**  
 40                   **property tax credit rates and the credit for excessive**  
 41                   **property taxes under IC 6-1.1-20.6-7.5 as if the applicable**  
 42                   **percentage was three percent (3%).**



1           **STEP FIVE: Determine the amount of the park district's part**  
 2           **of the result determined in STEP FOUR.**

3           **STEP SIX: Multiply:**

4               **(A) the result of STEP TWO; by**

5               **(B) the tax rate that will be imposed if the public question**  
 6               **is approved by the voters.**

7           **STEP SEVEN: Divide the result of STEP SIX by the result of**  
 8           **STEP FIVE, expressed as a percentage.**

9           **(f) The county auditor shall certify the estimated average**  
 10          **percentage of property tax increase on a homestead to be paid to**  
 11          **the park district determined under subsection (d), and the**  
 12          **estimated average percentage of property tax increase on a**  
 13          **business property to be paid to the park district determined under**  
 14          **subsection (e), in a manner prescribed by the department of local**  
 15          **government finance, and provide the certification to the municipal**  
 16          **legislative body that proposes to impose property taxes for the**  
 17          **park district.**

18          **Sec. 9. Except as provided in section 8(c) of this chapter, the**  
 19          **voters in a referendum may not approve a levy that is imposed for**  
 20          **more than eight (8) years. However, a levy may be reimposed or**  
 21          **extended under this chapter.**

22          **Sec. 10. Each circuit court clerk shall, upon receiving the**  
 23          **question certified by the municipal legislative body under this**  
 24          **chapter, call a meeting of the county election board to make**  
 25          **arrangements for the referendum.**

26          **Sec. 11. The county auditor shall distribute proceeds collected**  
 27          **from an allocation area (as defined in IC 6-1.1-21.2-3) that are**  
 28          **attributable to property taxes imposed after being approved by the**  
 29          **voters in a referendum to the park district for which the**  
 30          **referendum was conducted. The amount to be distributed to the**  
 31          **park district shall be treated as part of the referendum levy for**  
 32          **purposes of setting the park district's tax rates.**

33          **Sec. 12. (a) The referendum shall be held in the next primary**  
 34          **election, general election, or municipal election in which all the**  
 35          **registered voters who are residents of the appellant park district**  
 36          **are entitled to vote after certification of the question under**  
 37          **IC 3-10-9-3. The certification of the question must occur not later**  
 38          **than noon:**

39               **(1) seventy-four (74) days before a primary election if the**  
 40               **question is to be placed on the primary or municipal primary**  
 41               **election ballot; or**

42               **(2) August 1 if the question is to be placed on the general or**



1           municipal election ballot.

2           **(b) If a primary election, general election, or municipal election**  
 3 **will not be held during the first year in which the public question**  
 4 **is eligible to be placed on the ballot under this chapter and if the**  
 5 **municipal legislative body requests the public question to be placed**  
 6 **on the ballot at a special election, the public question shall be**  
 7 **placed on the ballot at a special election to be held on the first**  
 8 **Tuesday after the first Monday in May or November of the year.**  
 9 **The certification must occur not later than noon:**

10           **(1) seventy-four (74) days before a special election to be held**  
 11 **in May (if the special election is to be held in May); or**  
 12 **(2) on August 1 (if the special election is to be held in**  
 13 **November).**

14           **(c) If the referendum is not conducted at a primary election,**  
 15 **general election, or municipal election, the appellant park district**  
 16 **in which the referendum is to be held shall pay all the costs of**  
 17 **holding the referendum.**

18           **Sec. 13. Each county election board shall cause:**

19           **(1) the question certified to the circuit court clerk by the**  
 20 **municipal legislative body to be placed on the ballot in the**  
 21 **form prescribed by IC 3-10-9-4; and**  
 22 **(2) an adequate supply of ballots and voting equipment to be**  
 23 **delivered to the precinct election board of each precinct in**  
 24 **which the referendum is to be held.**

25           **Sec. 14. (a) The individuals entitled to vote in the referendum**  
 26 **are all of the registered voters resident in the appellant park**  
 27 **district.**

28           **(b) An individual who changes residence from a location within**  
 29 **a park district to a location outside of the park district less than**  
 30 **thirty (30) days before an election under this chapter may not vote**  
 31 **on the public question.**

32           **Sec. 15. Each precinct election board shall count the affirmative**  
 33 **votes and the negative votes cast in the referendum and shall**  
 34 **certify those two (2) totals to the county election board of each**  
 35 **county in which the referendum is held. The circuit court clerk of**  
 36 **each county shall, immediately after the votes cast in the**  
 37 **referendum have been counted, certify the results of the**  
 38 **referendum to the department of local government finance. If a**  
 39 **majority of the individuals who voted in the referendum voted**  
 40 **"yes" on the referendum question:**

41           **(1) the department of local government finance shall promptly**  
 42 **notify the municipal legislative body that the park district is**



- 1 authorized to collect, for the calendar year that next follows
- 2 the calendar year in which the referendum is held, a levy not
- 3 greater than the amount approved in the referendum;
- 4 (2) the levy may be imposed for the number of calendar years
- 5 approved by the voters following the referendum for the park
- 6 district in which the referendum is held; and
- 7 (3) the board shall establish a fund under IC 36-10-5-6.

8 **Sec. 16.** A levy authorized under this chapter may not be  
 9 considered in the determination of any other property tax levy  
 10 imposed by the park district.

11 **Sec. 17. (a)** If a majority of the persons who voted in the  
 12 referendum did not vote "yes" on the referendum question:

- 13 (1) the municipal legislative body may not make any levy for
- 14 the park district's capital projects referendum tax levy fund;
- 15 and
- 16 (2) another referendum under this chapter may not be held
- 17 earlier than:
- 18 (A) except as provided in clause (B), seven hundred (700)
- 19 days after the date of the referendum; or
- 20 (B) three hundred fifty (350) days after the date of the
- 21 referendum, if a petition that meets the requirements of
- 22 subsection (b) is submitted to the county auditor.

23 (b) If a majority of the persons who voted in the referendum did  
 24 not vote "yes" on the referendum question, a petition may be  
 25 submitted to the county auditor to request that the limit under  
 26 subsection (a)(2)(B) apply to the holding of a subsequent  
 27 referendum by the municipal legislative body for the park district.  
 28 If such a petition is submitted to the county auditor and is signed  
 29 by the lesser of:

- 30 (1) five hundred (500) persons who are either owners of
- 31 property within the park district or registered voters residing
- 32 within the park district; or
- 33 (2) five percent (5%) of the registered voters residing within
- 34 the municipality;

35 the limit under subsection (a)(2)(B) applies to the holding of a  
 36 second referendum by the municipal legislative body for the park  
 37 district, and the limit under subsection (a)(2)(A) does not apply to  
 38 the holding of a second referendum by the municipal legislative  
 39 body for the park district.

40 **Sec. 18. (a)** If a referendum is approved by the voters in a park  
 41 district under this chapter in a calendar year, the municipal  
 42 legislative body may not place another referendum for the park



1 district on the ballot under this chapter in the following calendar  
2 year.

3 (b) Notwithstanding any other provision of this chapter and in  
4 addition to the restriction specified in subsection (a), if a park  
5 district imposes in a calendar year a referendum levy approved in  
6 a referendum under this chapter, the municipal legislative body  
7 may not simultaneously impose for the park district in that  
8 calendar year more than one (1) additional referendum levy  
9 approved in a subsequent referendum under this chapter.

10 Sec. 19. (a) Except as otherwise provided in this section, during  
11 the period beginning with the adoption of a resolution by the  
12 municipal legislative body to place a referendum under this  
13 chapter on the ballot and continuing through the day on which the  
14 referendum is submitted to the voters, neither the municipal  
15 legislative body nor the park district's board may promote a  
16 position on the referendum by doing any of the following:

17 (1) Using facilities or equipment, including mail and  
18 messaging systems, owned by the municipality or park district  
19 to promote a position on the referendum, unless equal access  
20 to the facilities or equipment is given to persons with a  
21 position opposite to that of the municipality or park district.

22 (2) Making an expenditure of money from a fund controlled  
23 by the municipality or park district to promote a position on  
24 the referendum.

25 (3) Using an employee to promote a position on the  
26 referendum during the employee's normal working hours or  
27 paid overtime, or otherwise compelling an employee to  
28 promote a position on the referendum at any time. However,  
29 if a person described in subsection (c) is advocating for or  
30 against a position on the referendum or discussing the  
31 referendum as authorized under subsection (c), an employee  
32 of the municipality or park district may assist the person in  
33 presenting information on the referendum, if requested to do  
34 so by the person described in subsection (c).

35 However, this section does not prohibit an official or employee of  
36 the municipality or park district from carrying out duties with  
37 respect to a referendum that are part of the normal and regular  
38 conduct of the official's or employee's office or agency, including  
39 the furnishing of factual information regarding the referendum in  
40 response to inquiries from any person.

41 (b) This subsection does not apply to:

42 (1) a personal expenditure to promote a position on a local



1 public question by an employee of a municipality or park  
 2 district whose employment is governed by a collective  
 3 bargaining contract or an employment contract; or

4 (2) an expenditure to promote a position on a local public  
 5 question by a person or an organization that has a contract or  
 6 an arrangement, whether formal or informal, with the  
 7 municipality or park district solely for the use of the  
 8 municipality's or park district's facilities.

9 A person or an organization that has a contract or arrangement,  
 10 whether formal or informal, with a municipality or park district to  
 11 provide goods or services to the municipality or park district may  
 12 not spend any money to promote a position on the referendum. A  
 13 person or an organization that violates this subsection commits a  
 14 Class A infraction.

15 (c) Notwithstanding any other law, a member of the municipal  
 16 legislative body, board member, parks and recreation  
 17 superintendent, parks and recreation assistant superintendent, or  
 18 fiscal officer for the municipality or park district may at any time:

19 (1) personally advocate for or against a position on a  
 20 referendum; or

21 (2) discuss the referendum with any individual, group, or  
 22 organization or personally advocate for or against a position  
 23 on a referendum before any individual, group, or  
 24 organization;

25 so long as it is not done by using public funds. Advocacy or  
 26 discussion allowed under this subsection is not considered a use of  
 27 public funds. However, this subsection does not authorize or apply  
 28 to advocacy or discussion by a member of the municipal legislative  
 29 body, board member, parks and recreation superintendent, parks  
 30 and recreation assistant superintendent, or fiscal officer for the  
 31 municipality or park district to or with park patrons that occurs  
 32 during a park's or park facility's regular operating hours.

