



Reprinted  
February 4, 2020

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## SENATE BILL No. 183

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DIGEST OF SB 183 (Updated February 3, 2020 3:24 pm - DI 125)

**Citations Affected:** IC 6-1.1; noncode.

**Synopsis:** Study committee review of food and beverage taxes. Requires each political subdivision or other entity that imposes a food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the food and beverage tax. Urges the legislative council to assign to the fiscal policy interim study committee the task of conducting a review of each food and beverage tax statute, including: (1) the purposes for which revenue from each food and beverage tax may be used; and (2) the expiration date of each food and beverage tax, if any.

**Effective:** Upon passage.

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**Gaskill, Rogers, Koch,  
Randolph Lonnie M, Raatz**

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January 6, 2020, read first time and referred to Committee on Tax and Fiscal Policy.  
January 28, 2020, amended, reported favorably — Do Pass.  
February 3, 2020, read second time, amended, ordered engrossed.

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SB 183—LS 6495/DI 120





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February 4, 2020

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

## SENATE BILL No. 183

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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 6-1.1-30-18 IS ADDED TO THE INDIANA CODE  
2 AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE  
3 UPON PASSAGE]: **Sec. 18. (a) Before August 1, 2020, and subject**  
4 **to subsection (c), each political subdivision or other entity that**  
5 **imposes a food and beverage tax under IC 6-9 shall provide a**  
6 **report to the department that includes:**  
7           **(1) every expenditure of funds by the political subdivision or**  
8           **other entity;**  
9           **(2) each local governmental entity, or instrumentality of a**  
10           **local governmental entity, that received a distribution; and**  
11           **(3) every expenditure of funds by each local governmental**  
12           **entity described in subdivision (2);**  
13 **from amounts received from the food and beverage tax imposed by**  
14 **the political subdivision or other entity during calendar years 2017,**  
15 **2018, and 2019. Before September 1, 2020, the department shall**  
16 **provide the information received under this subsection to the**  
17 **interim study committee on fiscal policy in an electronic format**

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1 under IC 5-14-6.

2 (b) Before June 1, 2021, and before June 1 of every year  
3 thereafter, and subject to subsection (c), each political subdivision  
4 or other entity that imposes a food and beverage tax under IC 6-9  
5 shall provide a report to the department that includes:

6 (1) every expenditure of funds by the political subdivision or  
7 other entity;

8 (2) each local governmental entity, or instrumentality of a  
9 local governmental entity, that received a distribution; and

10 (3) every expenditure of funds by each local governmental  
11 entity described in subdivision (2);

12 from amounts received from the food and beverage tax imposed by  
13 the political subdivision or other entity during the previous  
14 calendar year.

15 (c) The reports required under subsections (a) and (b) must be  
16 in a format that, for each expenditure, distribution, or payment,  
17 includes:

18 (1) the date;

19 (2) the amount of the check, expenditure, distribution, or  
20 payment;

21 (3) the payee or recipient;

22 (4) the specific purpose, including whether the check,  
23 expenditure, distribution, or payment was for an employee  
24 salary or a capital project; and

25 (5) if applicable, a description of the project for which the  
26 check, expenditure, distribution, or payment was made.

27 (d) The department shall post a report received under  
28 subsection (a) or (b) on the department's public gateway web  
29 portal.

30 SECTION 2. [EFFECTIVE UPON PASSAGE] (a) The legislative  
31 council is urged to assign to the fiscal policy interim study  
32 committee during the 2020 legislative interim the task of  
33 conducting a review of each statute in the Indiana Code that  
34 authorizes a local unit to enact a food and beverage tax, including:

35 (1) the purposes for which revenue from each food and  
36 beverage tax may be used; and

37 (2) the expiration date of each food and beverage tax, if any.

38 (b) This SECTION expires December 31, 2020.

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



## COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 183, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete the title and insert the following:

A BILL FOR AN ACT concerning taxation.

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to SB 183 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 0.

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 SENATE MOTION

Madam President: I move that Senate Bill 183 be amended to read as follows:

Delete the title and insert the following:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-30-18 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 18. (a) Before August 1, 2020, and subject to subsection (c), each political subdivision or other entity that imposes a food and beverage tax under IC 6-9 shall provide a report to the department that includes:**

- (1) every expenditure of funds by the political subdivision or other entity;
- (2) each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and
- (3) every expenditure of funds by each local governmental entity described in subdivision (2);

**from amounts received from the food and beverage tax imposed by the political subdivision or other entity during calendar years 2017,**

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2018, and 2019. Before September 1, 2020, the department shall provide the information received under this subsection to the interim study committee on fiscal policy in an electronic format under IC 5-14-6.

(b) Before June 1, 2021, and before June 1 of every year thereafter, and subject to subsection (c), each political subdivision or other entity that imposes a food and beverage tax under IC 6-9 shall provide a report to the department that includes:

- (1) every expenditure of funds by the political subdivision or other entity;
- (2) each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and
- (3) every expenditure of funds by each local governmental entity described in subdivision (2);

from amounts received from the food and beverage tax imposed by the political subdivision or other entity during the previous calendar year.

(c) The reports required under subsections (a) and (b) must be in a format that, for each expenditure, distribution, or payment, includes:

- (1) the date;
- (2) the amount of the check, expenditure, distribution, or payment;
- (3) the payee or recipient;
- (4) the specific purpose, including whether the check, expenditure, distribution, or payment was for an employee salary or a capital project; and
- (5) if applicable, a description of the project for which the check, expenditure, distribution, or payment was made.

(d) The department shall post a report received under subsection (a) or (b) on the department's public gateway web portal."

Renumber all SECTIONS consecutively.

(Reference is to SB 183 as printed January 29, 2020.)

GASKILL

