

Second Regular Session 118th General Assembly (2014)

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 2013 Regular Session and 2013 First Regular Technical Session of the General Assembly.

## SENATE ENROLLED ACT No. 308

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AN ACT to amend the Indiana Code concerning local government.

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

SECTION 1. IC 36-7-31.3-9, AS AMENDED BY P.L.119-2012, SECTION 211, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) A tax area must be initially established by resolution:

- (1) ~~except as provided in subdivision (2); before July 1, 1999; or~~  
(2) before January 1, 2013, in the case of:
  - (A) a second class city;
  - (B) the city of Marion; or
  - (C) the city of Westfield; **or**

**(2) before July 1, 1999, if subdivision (1) does not apply;** according to the procedures set forth for the establishment of an economic development area under IC 36-7-14. ~~Before May 15, 2005, a tax area established before January 1, 2005, may be changed or the terms governing the tax area revised in the same manner as the establishment of the initial tax area. After May 14, 2005, a tax area established before January 1, 2005, may not be changed and the terms governing a tax area may not be revised.~~ Only one (1) tax area may be created in each county.

(b) In establishing the tax area, the designating body must make the following findings instead of the findings required for the establishment of economic development areas:

- (1) Except for a tax area in a city having a population of:

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(A) more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000); or

(B) more than eighty thousand (80,000) but less than eighty thousand four hundred (80,400);

there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used by a professional sports franchise for practice or competitive sporting events. A tax area to which this subdivision applies may also include a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

(2) For a tax area in a city having a population of more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000), there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a) of this chapter.

(3) For a tax area in a city having a population of more than eighty thousand (80,000) but less than eighty thousand four hundred (80,400), there is a capital improvement that will be undertaken or has been undertaken in the tax area for a facility that is used for any purpose specified in section 8(a)(2) of this chapter.

(4) The capital improvement that will be undertaken or that has been undertaken in the tax area will benefit the public health and welfare and will be of public utility and benefit.

(5) The capital improvement that will be undertaken or that has been undertaken in the tax area will protect or increase state and local tax bases and tax revenues.

(c) The tax area established under this chapter is a special taxing district authorized by the general assembly to enable the designating body to provide special benefits to taxpayers in the tax area by promoting economic development that is of public use and benefit.

SECTION 2. IC 36-7-31.3-9.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 9.7. (a) Except as otherwise provided in this chapter, after a tax area is initially established, a tax area may not be changed and the terms governing the tax area may not be revised.**

**(b) Before May 15, 2005, a tax area established before January 1, 2005, may be changed or the terms governing the tax area revised in the same manner as the establishment of the initial tax area.**



**(c) This subsection applies only to a tax area located in Allen County. After April 30, 2014, and before January 1, 2015, a tax area located in Allen County may be changed or the terms governing the tax area revised in the same manner as the establishment of the initial tax area.**

SECTION 3. IC 36-7-31.3-10, AS AMENDED BY P.L.137-2012, SECTION 121, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) A tax area must be established by resolution. A resolution establishing a tax area must provide for the allocation of covered taxes attributable to a taxable event or covered taxes earned in the tax area to the professional sports and convention development area fund established for the city or county. The allocation provision must apply to the entire tax area. The following apply to Allen County:

- (1) The fund required by this subsection is the coliseum professional sports and convention development area fund. This fund shall be administered by the Allen County Memorial Coliseum board of trustees.
- (2) The allocation each year must be as follows:
  - (A) The first two million six hundred thousand dollars (\$2,600,000) shall be transferred to the county treasurer for deposit in the coliseum professional sports and convention development area fund.
  - (B) The remaining amount shall be transferred to the treasurer of the joint county-city capital improvement board in the county.

The resolution must provide the tax area terminates not later than December 31, 2027. **However, in the case of a tax area located in Allen County, the resolution must provide that the tax area terminates before the later of January 1, 2028, or if the designating body takes final action on the financing for the facility or proposed facility before January 1, 2015, a date agreed to jointly by the budget agency and the designating body that established the tax area. However, the date agreed to jointly may not be later than twenty-five (25) years after the debt to finance the facility or proposed facility is issued. The budget agency must approve the final financing for the facility or proposed facility. Any bonds issued to finance the facility or proposed facility must have a maturity of less than twenty-five (25) years.**

(b) In addition to subsection (a), all of the salary, wages, bonuses, and other compensation that are:

- (1) paid during a taxable year to a professional athlete for



professional athletic services;

(2) taxable in Indiana; and

(3) earned in the tax area;

shall be allocated to the tax area if the professional athlete is a member of a team that plays the majority of the professional athletic events that the team plays in Indiana in the tax area.

(c) For a tax area that is:

(1) not located in a county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000); and

(2) not located in a city having a population of more than one hundred thousand (100,000) but less than one hundred ten thousand (110,000);

the total amount of state revenue captured by the tax area may not exceed five dollars (\$5) per resident of the city or county per year for twenty (20) consecutive years.

(d) For a tax area that is located in a city having a population of more than one hundred thousand (100,000) but less than one hundred ten thousand (110,000), the total amount of state revenue captured by the tax area may not exceed six dollars and fifty cents (\$6.50) per resident of the city per year for twenty (20) consecutive years.

(e) The resolution establishing the tax area must designate the facility or proposed facility and the facility site for which the tax area is established.

(f) The department may adopt rules under IC 4-22-2 and guidelines to govern the allocation of covered taxes to a tax area.

SECTION 4. IC 36-7-31.3-21 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires December 31, ~~2027~~. **2040.**

SECTION 5. **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: \_\_\_\_\_

