

SENATE BILL No. 314

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18.5-27; IC 13-21.

Synopsis: Lake County solid waste management district. Provides that the Lake County solid waste management district (district) may not levy a property tax that is first due and payable in 2020 and thereafter, except to the extent necessary to pay the principal and interest on outstanding bonds or other debt obligations after December 31, 2019. Requires the department of local government finance to increase the maximum permissible ad valorem property tax levy in Lake County by an amount equal to the amount of the tax levy imposed by the district in 2019. Authorizes the Lake County fiscal body to appropriate to the district the amounts necessary for the district to carry out the duties and functions of the district, as determined by the fiscal body of the county.

Effective: July 1, 2019.

Niemeyer

January 7, 2019, read first time and referred to Committee on Tax and Fiscal Policy.



First Regular Session of the 121st General Assembly (2019)

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 2018 Regular and Special Session of the General Assembly.

SENATE BILL No. 314

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

1 SECTION 1. IC 6-1.1-18.5-27 IS ADDED TO THE INDIANA
2 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2019]: **Sec. 27. (a) This section applies to a**
4 **county that has a population of more than four hundred thousand**
5 **(400,000) but less than seven hundred thousand (700,000).**

6 **(b) The department of local government finance shall increase**
7 **the maximum permissible ad valorem property tax levy under**
8 **section 3 of this chapter of the county described in subsection (a)**
9 **for 2020 and thereafter by an amount equal to the remainder of the**
10 **amount of the tax levy imposed by the solid waste management**
11 **district of the county in 2019.**

12 **(c) The county's maximum permissible ad valorem property tax**
13 **levy, after the increase made under this section, shall be used in the**
14 **determination of the county's maximum permissible ad valorem**
15 **property tax levy under this chapter for taxes first due and payable**
16 **in 2020 and thereafter.**

17 **(d) This section expires January 1, 2023.**



1 SECTION 2. IC 13-21-3-12.3 IS ADDED TO THE INDIANA
2 CODE AS A NEW SECTION TO READ AS FOLLOWS
3 [EFFECTIVE JULY 1, 2019]: **Sec. 12.3. (a) This section applies only**
4 **to a solid waste management district of a county that has a**
5 **population of more than four hundred thousand (400,000) but less**
6 **than seven hundred thousand (700,000).**

7 (b) A district of a county described in subsection (a) may not
8 levy within the county a property tax that is first due and payable
9 in 2020 and thereafter except as provided in IC 13-21-7-1(d)
10 concerning outstanding bonds and other debt obligations.

11 (c) Beginning after December 31, 2019, the fiscal body of the
12 county described in subsection (a) may appropriate to the district
13 the amounts necessary for the district to carry out the duties and
14 functions of the district under this article, as determined by the
15 fiscal body of the county.

16 (d) Beginning after December 31, 2019, a district of a county
17 described in subsection (a) may issue new bonds only with:

- 18 (1) the prior approval of the fiscal body of the county; and
19 (2) the commitment of funds by the fiscal body of the county.

20 SECTION 3. IC 13-21-7-1 IS AMENDED TO READ AS
21 FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. (a) A special taxing
22 district is established in each solid waste management district
23 established under IC 13-21-3 or IC 13-9.5-2 (before its repeal) for the
24 purpose of providing persons within the district with solid waste
25 management service.

26 (b) The special taxing district is coterminous with the territory of the
27 district.

28 (c) This subsection applies only to a solid waste management
29 district of a county that has a population of more than four
30 hundred thousand (400,000) but less than seven hundred thousand
31 (700,000). Except as provided in subsection (d), a solid waste
32 management district described in this subsection may not levy a
33 property tax that is first due and payable after December 31, 2019.

34 (d) If a solid waste management district described in subsection
35 (c) has outstanding bonds or other debt obligations payable from
36 property taxes imposed by the district after December 31, 2019, the
37 district shall continue to impose within the county the debt service
38 tax levy necessary to pay the principal and interest on the
39 outstanding bonds or other debt obligations.

