

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 384

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 36-7-31.3-8, AS AMENDED BY P.L.197-2016, SECTION 136, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) A designating body may designate as part of a professional sports and convention development area any facility that is:

- (1) owned by the city, the county, a school corporation, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11, and used by a professional sports franchise for practice or competitive sporting events;
- (2) owned by the city, the county, or a board under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11, and used as one (1) of the following:
 - (A) A facility used principally for convention or tourism related events serving national or regional markets.
 - (B) An airport.
 - (C) A museum.
 - (D) A zoo.
 - (E) A facility used for public attractions of national significance.
 - (F) A performing arts venue.
 - (G) A county courthouse registered on the National Register of Historic Places; or

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(3) a hotel.

Notwithstanding section 9 of this chapter or any other law, a designating body may by resolution approve the expansion of a professional sports and convention development area after June 30, 2009, to include a hotel designated by the designating body. A resolution for such an expansion must be reviewed by the budget committee and approved by the budget agency in the same manner as a resolution establishing a professional sports and convention development area is reviewed and approved. A facility may not include a private golf course or related improvements. The tax area may include only facilities described in this section and any parcel of land on which a facility is located. An area may contain noncontiguous tracts of land within the city, county, or school corporation.

(b) Except for a tax area that is located in a city having a population of:

- (1) more than one hundred fifty thousand (150,000) but less than five hundred thousand (500,000); or
- (2) more than eighty thousand (80,000) but less than eighty thousand four hundred (80,400);

a tax area must include at least one (1) facility described in subsection (a)(1).

(c) A tax area may contain other facilities not owned by the designating body if:

- (1) the facility is owned by a city, the county, a school corporation, or a board established under IC 36-9-13, IC 36-10-8, IC 36-10-10, or IC 36-10-11; and
- (2) an agreement exists between the designating body and the owner of the facility specifying the distribution and uses of the covered taxes to be allocated under this chapter.

(d) This subsection applies to all tax areas located in a county having a population of more than three hundred thousand (300,000) but less than four hundred thousand (400,000). The facilities located at an ~~Indiana University-Purdue University regional~~ **Indiana University Fort Wayne and Purdue University Fort Wayne** campus are added to the tax area designated by the county. **For state fiscal years:**

- (1) **beginning before July 1, 2021**, the maximum amount of covered taxes that may be captured in all tax areas located in the county is three million dollars (\$3,000,000) per year; **and**
- (2) **beginning after June 30, 2021**, the maximum amount of covered taxes that may be captured in all tax areas located in the county is five million dollars (\$5,000,000);

regardless of the designating body that established the tax area. The



revenue from the local income tax imposed under IC 6-3.6 that is captured must be counted first toward this maximum.

(e) This subsection applies to a tax area located in Evansville. Notwithstanding any other provision of this chapter, for state fiscal years beginning after July 1, 2021, any facility in Evansville, Indiana:

- (1) that consists of a hotel; and**
- (2) is located in the north part of an area bounded on the northwest by Walnut Street, on the northeast by SE Martin Luther King Jr. Boulevard, on the southwest by SE 6th Street, and on the southeast by Cherry Street, as those streets were located on July 1, 2021;**

is added to the tax area. The provisions in sections 11 and 12 of this chapter are not applicable to the area described in this subsection.

(f) This subsection applies to a tax area located in South Bend. Notwithstanding any other provision of this chapter, for state fiscal years in which the tax area is renewed under section 10(d) of this chapter after June 30, 2021, the tax area shall also include any facility or complex of facilities:

- (1) that consists of hotels located in the following areas in South Bend, Indiana:**

(A) in the east quadrant of an area bounded on the north by Columbus Court, on the east by North Main Street, and on the south by West Washington Street, as those streets were located on July 1, 2021;

(B) an area bounded on the north by East Colfax Avenue, on the east by Doctor Martin Luther King, Jr. Boulevard, on the south by East Washington Street, and on the west by North Michigan Street, as those streets were located on July 1, 2021; and

(C) in the southeast quadrant of an area bounded on the north by East Washington Street, on the east by Doctor Martin Luther King, Jr. Boulevard, and on the south by East Jefferson Boulevard, as those streets were located on July 1, 2021;

- (2) that consists of a sports, recreational and event facility or complex of facilities located in South Bend, Indiana, in the northeast quadrant of an area bounded on the north by East Jefferson Boulevard, on the east by South St. Louis Boulevard, as those streets were located on July 1, 2021, and on the west by the St. Joseph River; and**

- (3) located at an Indiana University South Bend campus.**



The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax areas described in this subsection.

SECTION 2. IC 36-7-31.3-10, AS AMENDED BY P.L.100-2014, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: 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 following for state fiscal years ending before July 1, 2021:

- ~~(A)~~ (i) 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)~~ (ii) The remaining amount shall be transferred to the treasurer of the joint county-city capital improvement board in the county.

(B) The following for state fiscal years beginning after June 30, 2021:

- (i) **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.**
- (ii) **After the allocation under item (i), the next four hundred thousand dollars (\$400,000) shall be transferred to the joint county-city capital improvement board in the county for the Grand Wayne Center.**
- (iii) **After the allocations under items (i) and (ii), any remaining amount shall be transferred to the joint county-city capital improvement board in the county to be split evenly between the Allen County War Memorial Coliseum and the Grand Wayne Center.**

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. **A tax area located in Allen County terminates not later than December 31, 2038.** Any bonds that were issued before **January 1, 2015**, 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) **Except as provided in subsection (d)**, 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.

(d) This subsection applies to a tax area established in a city having a population of more than one hundred ten thousand (110,000) but less than one hundred fifty thousand (150,000) that expired before July 1, 2021. The tax area described in this subsection is renewed beginning after June 30, 2021, for an



additional twenty (20) consecutive years, and shall include:

- (1) the boundaries of the tax area before its expiration; plus**
- (2) the additional tax area added under section 8(e) of this chapter.**

The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax area described in this subsection.

(e) This subsection applies to a tax area established in a city having a population of more than one hundred thousand (100,000) but less than one hundred ten thousand (110,000) that expired before July 1, 2021. The tax area described in this subsection is renewed beginning after June 30, 2021, for an additional twenty (20) consecutive years, and shall include:

- (1) the boundaries of the tax area before its expiration; plus**
- (2) the additional tax areas added under section 8(f) of this chapter.**

The provisions in sections 11 and 12 of this chapter are not applicable to the renewal of the tax area described in this subsection. The maximum amount of covered taxes that may be captured in the tax area under this subsection is two million dollars (\$2,000,000) per year.

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

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

SECTION 3. IC 36-7-31.3-21, AS AMENDED BY P.L.100-2014, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 21. This chapter expires December 31, ~~2040~~ 2041.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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