



January 26, 2022

SENATE BILL No. 390

DIGEST OF SB 390 (Updated January 25, 2022 11:48 am - DI 129)

Citations Affected: IC 6-1.1; IC 6-9.

Synopsis: Food and beverage and innkeeper's taxes. Requires each local unit that imposes an innkeeper's tax or food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the innkeeper's tax or food and beverage tax. Extends the Nashville food and beverage tax expiration date from July 1, 2023, to July 1, 2043. Provides that food and beverage taxes currently authorized under IC 6-9 and that do not otherwise contain an expiration date (other than the stadium and convention building authority food and beverage tax and the historic hotels food and beverage tax) shall expire on the later of: (1) January 1, 2042; or (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, are completely paid. Requires each local unit that imposes a food and beverage tax that is subject to the expiration provision to provide to the department of local government finance (department) a list of each bond or lease agreement outstanding on March 15, 2022, and the date on which each will be completely paid. Requires the department to publish the information on the gateway Internet web site. Declares the intention of the general assembly to only authorize local units to impose new food and beverage taxes based on specified criteria.

Effective: Upon passage.

Gaskill, Holdman, Buchanan

January 11, 2022, read first time and referred to Committee on Tax and Fiscal Policy.
January 25, 2022, amended, reported favorably — Do Pass.

SB 390—LS 6928/DI 120



January 26, 2022

Second Regular Session of the 122nd General Assembly (2022)

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 2021 Regular Session of the General Assembly.

SENATE BILL No. 390

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 March 1, 2023, and before**
4 **March 1 of every year thereafter, each local unit that imposes an**
5 **innkeeper's tax or a food and beverage tax under IC 6-9 shall**
6 **provide a report to the department of local government finance**
7 **that includes:**
8 (1) every expenditure of funds by the local unit;
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 innkeeper's tax or food and
14 beverage tax imposed by the local unit during the previous
15 calendar year.
16 (b) The report required under subsection (a) must include for
17 each expenditure, distribution, or payment:

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1 (1) the date and amount of the check, expenditure,
2 distribution, or payment;

3 (2) the payee or recipient;

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

7 (4) if applicable, a description of the project for which the
8 check, expenditure, distribution, or payment was made.

9 (c) The report required under subsection (a) must be in a format
10 and on a form prescribed by the department of local government
11 finance.

12 (d) The department of local government finance shall post a
13 report received under subsection (a) on the department's computer
14 gateway.

15 SECTION 2. IC 6-9-20-12 IS ADDED TO THE INDIANA CODE
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 12. (a) The tax authorized under this
18 chapter expires on the later of:

19 (1) January 1, 2042; or

20 (2) the date on which all bonds or lease agreements
21 outstanding on March 15, 2022, for which a pledge of tax
22 revenue is made under this chapter are completely paid.

23 (b) Not later than December 31, 2022, the fiscal officer of the
24 county shall provide to the department of local government
25 finance:

26 (1) a list of each bond or lease agreement outstanding on
27 March 15, 2022, for which a pledge of tax revenue is made
28 under this chapter; and

29 (2) the date on which each bond or lease agreement identified
30 in subdivision (1) will be completely paid.

31 The department of local government finance shall publish the
32 information received under this subsection on the department's
33 interactive and searchable Internet web site containing local
34 government information (the Indiana gateway for governmental
35 units).

36 SECTION 3. IC 6-9-21-10 IS ADDED TO THE INDIANA CODE
37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
38 UPON PASSAGE]: Sec. 10. (a) The tax authorized under this
39 chapter expires on the later of:

40 (1) January 1, 2042; or

41 (2) the date on which all bonds or lease agreements
42 outstanding on March 15, 2022, for which a pledge of tax



1 revenue is made under this chapter are completely paid.
 2 (b) Not later than December 31, 2022, the fiscal officer of the
 3 county shall provide to the department of local government
 4 finance:
 5 (1) a list of each bond or lease agreement outstanding on
 6 March 15, 2022, for which a pledge of tax revenue is made
 7 under this chapter; and
 8 (2) the date on which each bond or lease agreement identified
 9 in subdivision (1) will be completely paid.
 10 The department of local government finance shall publish the
 11 information received under this subsection on the department's
 12 interactive and searchable Internet web site containing local
 13 government information (the Indiana gateway for governmental
 14 units).
 15 SECTION 4. IC 6-9-24-9, AS AMENDED BY P.L.165-2021,
 16 SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If the tax is imposed by
 17 a municipality under this chapter, the tax terminates January 1, ~~2023~~
 18 **2043**.
 19 (b) This chapter expires July 1, ~~2023~~ **2043**.
 20 SECTION 5. IC 6-9-25-16 IS ADDED TO THE INDIANA CODE
 21 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 22 UPON PASSAGE]: Sec. 16. (a) **Subject to section 3(d) of this**
 23 **chapter, the tax authorized under this chapter expires on the later**
 24 **of:**
 25 (1) January 1, 2042; or
 26 (2) the date on which all bonds or lease agreements
 27 outstanding on March 15, 2022, for which a pledge of tax
 28 revenue is made under this chapter are completely paid.
 29 (b) Not later than December 31, 2022, the fiscal officer of the
 30 county shall provide to the department of local government
 31 finance:
 32 (1) a list of each bond or lease agreement outstanding on
 33 March 15, 2022, for which a pledge of tax revenue is made
 34 under this chapter; and
 35 (2) the date on which each bond or lease agreement identified
 36 in subdivision (1) will be completely paid.
 37 The department of local government finance shall publish the
 38 information received under this subsection on the department's
 39 interactive and searchable Internet web site containing local
 40 government information (the Indiana gateway for governmental
 41 units).
 42



1 SECTION 6. IC 6-9-26-17 IS ADDED TO THE INDIANA CODE
 2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: **Sec. 17. (a) The tax authorized under this
 4 chapter expires on the later of:**

5 (1) January 1, 2042; or

6 (2) the date on which all bonds or lease agreements
 7 outstanding on March 15, 2022, for which a pledge of tax
 8 revenue is made under this chapter are completely paid.

9 (b) Not later than December 31, 2022, the fiscal officer of the
 10 county shall provide to the department of local government
 11 finance:

12 (1) a list of each bond or lease agreement outstanding on
 13 March 15, 2022, for which a pledge of tax revenue is made
 14 under this chapter; and

15 (2) the date on which each bond or lease agreement identified
 16 in subdivision (1) will be completely paid.

17 The department of local government finance shall publish the
 18 information received under this subsection on the department's
 19 interactive and searchable Internet web site containing local
 20 government information (the Indiana gateway for governmental
 21 units).

22 SECTION 7. IC 6-9-27-11 IS ADDED TO THE INDIANA CODE
 23 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 24 UPON PASSAGE]: **Sec. 11. (a) A tax authorized under this chapter
 25 expires on the later of:**

26 (1) January 1, 2042; or

27 (2) the date on which all bonds or lease agreements
 28 outstanding on March 15, 2022, for which a pledge of tax
 29 revenue is made under this chapter are completely paid.

30 (b) Not later than December 31, 2022, the fiscal officer of the
 31 municipality shall provide to the department of local government
 32 finance:

33 (1) a list of each bond or lease agreement outstanding on
 34 March 15, 2022, for which a pledge of tax revenue is made
 35 under this chapter; and

36 (2) the date on which each bond or lease agreement identified
 37 in subdivision (1) will be completely paid.

38 The department of local government finance shall publish the
 39 information received under this subsection on the department's
 40 interactive and searchable Internet web site containing local
 41 government information (the Indiana gateway for governmental
 42 units).



1 SECTION 8. IC 6-9-29.5-0.5 IS ADDED TO THE INDIANA
 2 CODE AS A NEW SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: **Sec. 0.5. (a) As used in this section,**
 4 **"local unit" means a county, city, or town.**

5 **(b) It is the declared intention of the general assembly to only**
 6 **authorize a local unit to impose a new food and beverage tax under**
 7 **this article based on the following criteria:**

8 **(1) Food and beverage tax revenue should only be used for**
 9 **tourism or quality of life purposes, including but not limited**
 10 **to:**

11 **(A) mixed use development projects;**

12 **(B) quality public spaces;**

13 **(C) broadband;**

14 **(D) multiple transportation options;**

15 **(E) multiple housing options;**

16 **(F) revitalization of historic, blighted, or vacant properties;**

17 **(G) arts, culture, and creativity; and**

18 **(H) recreation and green spaces.**

19 **(2) The fiscal body of a local unit wishing to impose a new**
 20 **food and beverage tax after June 30, 2022, must first adopt a**
 21 **resolution requesting the general assembly to enact legislation**
 22 **to authorize the food and beverage tax.**

23 **(3) The general assembly should give preference to requests**
 24 **from local units in which the fiscal body of the local unit has**
 25 **held a series of public hearings on the imposition of a new**
 26 **food and beverage tax in the community before adopting the**
 27 **resolution to request the general assembly to enact legislation**
 28 **authorizing the tax under subdivision (2).**

29 **(4) Any new food and beverage tax authorized under this**
 30 **article must expire on January 1 of the year following the**
 31 **twentieth calendar year in which the food and beverage tax is**
 32 **imposed during any part of the year.**

33 **(5) A local unit that imposes a new food and beverage tax**
 34 **shall be subject to the reporting requirements set forth in**
 35 **IC 6-1.1-30-18.**

36 SECTION 9. IC 6-9-36-9 IS ADDED TO THE INDIANA CODE
 37 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 38 UPON PASSAGE]: **Sec. 9. (a) A tax authorized under this chapter**
 39 **expires on the later of:**

40 **(1) January 1, 2042; or**

41 **(2) the date on which all bonds or lease agreements**
 42 **outstanding on March 15, 2022, for which a pledge of tax**



1 revenue is made under this chapter are completely paid.
2 (b) Not later than December 31, 2022, each fiscal officer of a
3 county that imposes a food and beverage tax under this chapter
4 shall provide to the department of local government finance:
5 (1) a list of each bond or lease agreement outstanding on
6 March 15, 2022, for which a pledge of tax revenue is made
7 under this chapter; and
8 (2) the date on which each bond or lease agreement identified
9 in subdivision (1) will be completely paid.
10 The department of local government finance shall publish the
11 information received under this subsection on the department's
12 interactive and searchable Internet web site containing local
13 government information (the Indiana gateway for governmental
14 units).
15 SECTION 10. IC 6-9-38-27 IS ADDED TO THE INDIANA CODE
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 27. (a) Subject to section 26 of this chapter,
18 a tax authorized under this chapter expires on the later of:
19 (1) January 1, 2042; or
20 (2) the date on which all bonds or lease agreements
21 outstanding on March 15, 2022, for which a pledge of tax
22 revenue is made under this chapter are completely paid.
23 (b) Not later than December 31, 2022, the fiscal officer of the
24 county and the fiscal officer of each unit that imposes a food and
25 beverage tax under this chapter shall provide to the department of
26 local government finance:
27 (1) a list of each bond or lease agreement outstanding on
28 March 15, 2022, for which a pledge of tax revenue is made
29 under this chapter; and
30 (2) the date on which each bond or lease agreement identified
31 in subdivision (1) will be completely paid.
32 The department of local government finance shall publish the
33 information received under this subsection on the department's
34 interactive and searchable Internet web site containing local
35 government information (the Indiana gateway for governmental
36 units).
37 SECTION 11. IC 6-9-40-12 IS ADDED TO THE INDIANA CODE
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: Sec. 12. (a) The tax authorized under this
40 chapter expires on the later of:
41 (1) January 1, 2042; or
42 (2) the date on which all bonds or lease agreements



- 1 outstanding on March 15, 2022, for which a pledge of tax
2 revenue is made under this chapter are completely paid.
- 3 **(b) Not later than December 31, 2022, the fiscal officer of the**
4 **county and the fiscal officer of the city of Angola shall provide to**
5 **the department of local government finance:**
- 6 **(1) a list of each bond or lease agreement outstanding on**
7 **March 15, 2022, for which a pledge of tax revenue is made**
8 **under this chapter; and**
- 9 **(2) the date on which each bond or lease agreement identified**
10 **in subdivision (1) will be completely paid.**
- 11 **The department of local government finance shall publish the**
12 **information received under this subsection on the department's**
13 **interactive and searchable Internet web site containing local**
14 **government information (the Indiana gateway for governmental**
15 **units).**
- 16 SECTION 12. IC 6-9-41-17 IS ADDED TO THE INDIANA CODE
17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
18 UPON PASSAGE]: **Sec. 17. (a) The tax authorized under this**
19 **chapter expires on the later of:**
- 20 **(1) January 1, 2042; or**
- 21 **(2) the date on which all bonds or lease agreements**
22 **outstanding on March 15, 2022, for which a pledge of tax**
23 **revenue is made under this chapter are completely paid.**
- 24 **(b) Not later than December 31, 2022, the fiscal officer of the**
25 **county and the fiscal officer of the city shall provide to the**
26 **department of local government finance:**
- 27 **(1) a list of each bond or lease agreement outstanding on**
28 **March 15, 2022, for which a pledge of tax revenue is made**
29 **under this chapter; and**
- 30 **(2) the date on which each bond or lease agreement identified**
31 **in subdivision (1) will be completely paid.**
- 32 **The department of local government finance shall publish the**
33 **information received under this subsection on the department's**
34 **interactive and searchable Internet web site containing local**
35 **government information (the Indiana gateway for governmental**
36 **units).**
- 37 SECTION 13. IC 6-9-43-10 IS ADDED TO THE INDIANA CODE
38 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: **Sec. 10. (a) The tax authorized under this**
40 **chapter expires on the later of:**
- 41 **(1) January 1, 2042; or**
- 42 **(2) the date on which all bonds or lease agreements**



1 outstanding on March 15, 2022, for which a pledge of tax
2 revenue is made under this chapter are completely paid.

3 **(b) Not later than December 31, 2022, the fiscal officer of the**
4 **town shall provide to the department of local government finance:**

5 **(1) a list of each bond or lease agreement outstanding on**
6 **March 15, 2022, for which a pledge of tax revenue is made**
7 **under this chapter; and**

8 **(2) the date on which each bond or lease agreement identified**
9 **in subdivision (1) will be completely paid.**

10 **The department of local government finance shall publish the**
11 **information received under this subsection on the department's**
12 **interactive and searchable Internet web site containing local**
13 **government information (the Indiana gateway for governmental**
14 **units).**

15 SECTION 14. IC 6-9-44-11 IS ADDED TO THE INDIANA CODE
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**
18 **chapter expires on the later of:**

19 **(1) January 1, 2042; or**

20 **(2) the date on which all bonds or lease agreements**
21 **outstanding on March 15, 2022, for which a pledge of tax**
22 **revenue is made under this chapter are completely paid.**

23 **(b) Not later than December 31, 2022, the fiscal officer of the**
24 **town shall provide to the department of local government finance:**

25 **(1) a list of each bond or lease agreement outstanding on**
26 **March 15, 2022, for which a pledge of tax revenue is made**
27 **under this chapter; and**

28 **(2) the date on which each bond or lease agreement identified**
29 **in subdivision (1) will be completely paid.**

30 **The department of local government finance shall publish the**
31 **information received under this subsection on the department's**
32 **interactive and searchable Internet web site containing local**
33 **government information (the Indiana gateway for governmental**
34 **units).**

35 SECTION 15. IC 6-9-45-11 IS ADDED TO THE INDIANA CODE
36 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
37 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**
38 **chapter expires on the later of:**

39 **(1) January 1, 2042; or**

40 **(2) the date on which all bonds or lease agreements**
41 **outstanding on March 15, 2022, for which a pledge of tax**
42 **revenue is made under this chapter are completely paid.**



1 **(b) Not later than December 31, 2022, the fiscal officer of the**
 2 **town shall provide to the department of local government finance:**

3 **(1) a list of each bond or lease agreement outstanding on**
 4 **March 15, 2022, for which a pledge of tax revenue is made**
 5 **under this chapter; and**

6 **(2) the date on which each bond or lease agreement identified**
 7 **in subdivision (1) will be completely paid.**

8 **The department of local government finance shall publish the**
 9 **information received under this subsection on the department's**
 10 **interactive and searchable Internet web site containing local**
 11 **government information (the Indiana gateway for governmental**
 12 **units).**

13 SECTION 16. IC 6-9-47.5-11 IS ADDED TO THE INDIANA
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 11. (a) The tax authorized**
 16 **under this chapter expires on the later of:**

17 **(1) January 1, 2042; or**

18 **(2) the date on which all bonds or lease agreements**
 19 **outstanding on March 15, 2022, for which a pledge of tax**
 20 **revenue is made under this chapter are completely paid.**

21 **(b) Not later than December 31, 2022, the fiscal officer of the**
 22 **county shall provide to the department of local government**
 23 **finance:**

24 **(1) a list of each bond or lease agreement outstanding on**
 25 **March 15, 2022, for which a pledge of tax revenue is made**
 26 **under this chapter; and**

27 **(2) the date on which each bond or lease agreement identified**
 28 **in subdivision (1) will be completely paid.**

29 **The department of local government finance shall publish the**
 30 **information received under this subsection on the department's**
 31 **interactive and searchable Internet web site containing local**
 32 **government information (the Indiana gateway for governmental**
 33 **units).**

34 SECTION 17. IC 6-9-49-11 IS ADDED TO THE INDIANA CODE
 35 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**
 37 **chapter expires on the later of:**

38 **(1) January 1, 2042; or**

39 **(2) the date on which all bonds or lease agreements**
 40 **outstanding on March 15, 2022, for which a pledge of tax**
 41 **revenue is made under this chapter are completely paid.**

42 **(b) Not later than December 31, 2022, the fiscal officer of the**



1 city shall provide to the department of local government finance:
 2 (1) a list of each bond or lease agreement outstanding on
 3 March 15, 2022, for which a pledge of tax revenue is made
 4 under this chapter; and
 5 (2) the date on which each bond or lease agreement identified
 6 in subdivision (1) will be completely paid.

7 The department of local government finance shall publish the
 8 information received under this subsection on the department's
 9 interactive and searchable Internet web site containing local
 10 government information (the Indiana gateway for governmental
 11 units).

12 SECTION 18. IC 6-9-50-11 IS ADDED TO THE INDIANA CODE
 13 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
 15 chapter expires on the later of:

- 16 (1) January 1, 2042; or
- 17 (2) the date on which all bonds or lease agreements
- 18 outstanding on March 15, 2022, for which a pledge of tax
- 19 revenue is made under this chapter are completely paid.

20 (b) Not later than December 31, 2022, the fiscal officer of the
 21 town shall provide to the department of local government finance:

- 22 (1) a list of each bond or lease agreement outstanding on
- 23 March 15, 2022, for which a pledge of tax revenue is made
- 24 under this chapter; and
- 25 (2) the date on which each bond or lease agreement identified
- 26 in subdivision (1) will be completely paid.

27 The department of local government finance shall publish the
 28 information received under this subsection on the department's
 29 interactive and searchable Internet web site containing local
 30 government information (the Indiana gateway for governmental
 31 units).

32 SECTION 19. IC 6-9-51-11 IS ADDED TO THE INDIANA CODE
 33 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 34 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
 35 chapter expires on the later of:

- 36 (1) January 1, 2042; or
- 37 (2) the date on which all bonds or lease agreements
- 38 outstanding on March 15, 2022, for which a pledge of tax
- 39 revenue is made under this chapter are completely paid.

40 (b) Not later than December 31, 2022, the fiscal officer of the
 41 city shall provide to the department of local government finance:

- 42 (1) a list of each bond or lease agreement outstanding on



1 **March 15, 2022, for which a pledge of tax revenue is made**
 2 **under this chapter; and**
 3 **(2) the date on which each bond or lease agreement identified**
 4 **in subdivision (1) will be completely paid.**

5 **The department of local government finance shall publish the**
 6 **information received under this subsection on the department's**
 7 **interactive and searchable Internet web site containing local**
 8 **government information (the Indiana gateway for governmental**
 9 **units).**

10 **SECTION 20. IC 6-9-52-11 IS ADDED TO THE INDIANA CODE**
 11 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
 12 **UPON PASSAGE]: Sec. 11. (a) The tax authorized under this**
 13 **chapter expires on:**

14 **(1) January 1, 2042; or**
 15 **(2) the date on which all bonds or lease agreements**
 16 **outstanding on March 15, 2022, for which a pledge of tax**
 17 **revenue is made under this chapter are completely paid.**

18 **(b) Not later than December 31, 2022, the fiscal officer of the**
 19 **town shall provide to the department of local government finance:**

20 **(1) a list of each bond or lease agreement outstanding on**
 21 **March 15, 2022, for which a pledge of tax revenue is made**
 22 **under this chapter; and**

23 **(2) the date on which each bond or lease agreement identified**
 24 **in subdivision (1) will be completely paid.**

25 **The department of local government finance shall publish the**
 26 **information received under this subsection on the department's**
 27 **interactive and searchable Internet web site containing local**
 28 **government information (the Indiana gateway for governmental**
 29 **units).**

30 **SECTION 21. 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. 390, 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:

Replace the effective dates in SECTIONS 3 through 8 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 10 through 16 with "[EFFECTIVE UPON PASSAGE]".

Replace the effective dates in SECTIONS 18 through 22 with "[EFFECTIVE UPON PASSAGE]".

Page 1, line 3, delete "October 1, 2022," and insert "**March 1, 2023,**".

Page 1, line 4, delete "June 1" and insert "**March 1**".

Page 2, delete lines 15 through 42.

Page 3, delete lines 1 through 2.

Page 3, line 5, delete "Subject to IC 6-1.1-30-19, the" and insert "**The**".

Page 3, line 7, delete "2029;" and insert "**2042;**".

Page 3, delete lines 8 through 10, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 3, delete lines 14 through 16, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and"

Page 3, line 26, delete "Subject to IC 6-1.1-30-19, the" and insert "**The**".

Page 3, line 28, delete "2029;" and insert "**2042;**".

Page 3, delete lines 29 through 31, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 3, delete lines 35 through 37, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made



under this chapter; and".

Page 4, between lines 2 and 3, begin a new paragraph and insert:

"SECTION 4. IC 6-9-24-9, AS AMENDED BY P.L.165-2021, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If the tax is imposed by a municipality under this chapter, the tax terminates January 1, ~~2023~~. **2043.**

(b) This chapter expires July 1, ~~2023~~. **2043.**".

Page 4, line 5, delete "and".

Page 4, line 6, delete "IC 6-1.1-30-19".

Page 4, line 8, delete "2029;" and insert "**2042;**".

Page 4, delete lines 9 through 11, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 4, delete lines 15 through 17, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 4, line 27, delete "Subject to IC 6-1.1-30-19, the" and insert "**The**".

Page 4, line 29, delete "2029;" and insert "**2042;**".

Page 4, delete lines 30 through 32, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 4, delete lines 36 through 38, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 5, line 6, delete "Subject to IC 6-1.1-30-19, a" and insert "A".

Page 5, line 8, delete "2029;" and insert "**2042;**".

Page 5, delete lines 9 through 11, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 5, delete lines 15 through 17, begin a new line block indented



and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 6, line 12, delete ", subject to IC 6-1.1-30-19,".

Page 6, line 13, delete "seventh" and insert "**twentieth**".

Page 6, delete lines 18 through 41.

Page 7, line 2, delete "Subject to IC 6-1.1-30-19, a" and insert "A".

Page 7, line 4, delete "2029;" and insert "**2042;**".

Page 7, delete lines 5 through 7, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 7, delete lines 11 through 13, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 7, line 23, delete "and".

Page 7, line 24, delete "IC 6-1.1-30-19".

Page 7, line 26, delete "2029;" and insert "**2042;**".

Page 7, delete lines 27 through 29, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 7, delete lines 34 through 36, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 8, line 4, delete "Subject to IC 6-1.1-30-19, the" and insert "**The**".

Page 8, line 6, delete "2029;" and insert "**2042;**".

Page 8, delete lines 7 through 9, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 8, delete lines 13 through 15, begin a new line block indented and insert:



"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 8, line 25, delete "Subject to IC 6-1.1-30-19, the" and insert "The".

Page 8, line 27, delete "2029;" and insert "2042;".

Page 8, delete lines 28 through 30, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 8, delete lines 34 through 36, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 9, line 4, delete "Subject to IC 6-1.1-30-19, the" and insert "The".

Page 9, line 6, delete "2029;" and insert "2042;".

Page 9, delete lines 7 through 9, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 9, delete lines 12 through 14, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 9, line 24, delete "Subject to IC 6-1.1-30-19, the" and insert "The".

Page 9, line 26, delete "2029;" and insert "2042;".

Page 9, delete lines 27 through 29, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 9, delete lines 32 through 34, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".



Page 10, line 2, delete "Subject to IC 6-1.1-30-19, the" and insert **"The"**.

Page 10, line 4, delete "2029;" and insert **"2042;"**.

Page 10, delete lines 5 through 7, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 10, delete lines 10 through 12, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 10, delete lines 20 through 40.

Page 11, line 1, delete "Subject to IC 6-1.1-30-19,".

Page 11, line 2, delete "the tax" and insert **"The tax"**.

Page 11, line 3, delete "2029;" and insert **"2042;"**.

Page 11, delete lines 4 through 6, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 11, delete lines 10 through 12, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 11, line 22, delete "Subject to IC 6-1.1-30-19, the" and insert **"The"**.

Page 11, line 24, delete "2029;" and insert **"2042;"**.

Page 11, delete lines 25 through 27, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 11, delete lines 30 through 32, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and".

Page 11, line 42, delete "Subject to IC 6-1.1-30-19, the" and insert **"The"**.



Page 12, line 2, delete "2029;" and insert "2042;".

Page 12, delete lines 3 through 5, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 12, delete lines 8 through 10, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and"

Page 12, line 20, delete "Subject to IC 6-1.1-30-19, the" and insert "The".

Page 12, line 22, delete "2029;" and insert "2042;".

Page 12, delete lines 23 through 25, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 12, delete lines 28 through 30, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and"

Page 12, line 40, delete "Subject to IC 6-1.1-30-19, the" and insert "The".

Page 12, line 42, delete "2029;" and insert "2042;".

Page 13, delete lines 1 through 3, begin a new line block indented and insert:

"(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid."

Page 13, delete lines 6 through 8, begin a new line block indented and insert:

"(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and"

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.



(Reference is to SB 390 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 8, Nays 3.

