

# PROPOSED AMENDMENT

## HB 1454 # 31

### DIGEST

Local income tax revenue. Provides that if a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected local taxing unit, by August 1 of a year. Provides that if a county adopting body passes an ordinance changing the allocation of local income tax revenue to a local taxing unit, the county adopting body must provide direct notice, in addition to the required public notice, to the affected local taxing unit within 15 days of the passage of the ordinance.

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- 1       Page 29, between lines 33 and 34, begin a new paragraph and insert:  
2       "SECTION 23. IC 6-3.6-3-7, AS AMENDED BY P.L.154-2020,  
3       SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4       JULY 1, 2023]: Sec. 7. (a) This section applies to a county in which the  
5       county adopting body is a local income tax council.  
6       (b) Before a member of the local income tax council may propose  
7       an ordinance under section 8 of this chapter, or vote on a proposed  
8       ordinance (including a proposed ordinance under section 8(e) of this  
9       chapter that is being considered by the local income tax council as a  
10      whole as required under section 9.5 of this chapter (before its  
11      expiration)), the member must hold a public hearing on the proposed  
12      ordinance and provide the public with notice of the time and place  
13      where the public hearing will be held.  
14      (c) The notice required by subsection (b) must be given in  
15      accordance with IC 5-3-1 and include the proposed ordinance or  
16      resolution to propose an ordinance.  
17      (d) In addition to the notice required by subsection (b), the adopting  
18      body shall also provide a copy of the notice to all taxing units in the  
19      county at least ten (10) days before the public hearing.  
20      **(e) If a county adopting body makes any fiscal decision that has**  
21      **a financial impact to an underlying local taxing unit, the decision**  
22      **must be made, and notice must be given to the affected local taxing**  
23      **unit, by August 1 of a year. If a county adopting body passes an**  
24      **ordinance changing the allocation of local income tax revenue to a**

1     **local taxing unit, the county adopting body must provide direct**  
2     **notice, in addition to the public notice described in subsection (b),**  
3     **to the affected local taxing unit within fifteen (15) days of the**  
4     **passage of the ordinance.**

5     SECTION 24. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017,  
6     SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7     JULY 1, 2023]: Sec. 7.5. (a) This section applies to a county in which  
8     the county adopting body is the county council.

9     (b) Before the county council may vote on a proposed ordinance  
10    under this article, the county council must hold a public hearing on the  
11    proposed ordinance and provide the public with notice of the date,  
12    time, and place of the public hearing.

13    (c) The notice required by subsection (b) must be given in  
14    accordance with IC 5-3-1 and include the proposed ordinance.

15    (d) In addition to the notice required by subsection (b), the adopting  
16    body shall also provide a copy of the notice to all taxing units in the  
17    county at least ten (10) days before the public hearing.

18    **(e) If a county adopting body makes any fiscal decision that has**  
19    **a financial impact to an underlying local taxing unit, the decision**  
20    **must be made, and notice must be given to the affected local taxing**  
21    **unit, by August 1 of a year. If a county adopting body passes an**  
22    **ordinance changing the allocation of local income tax revenue to a**  
23    **local taxing unit, the county adopting body must provide direct**  
24    **notice, in addition to the public notice described in subsection (b),**  
25    **to the affected local taxing unit within fifteen (15) days of the**  
26    **passage of the ordinance."**

27    Renumber all SECTIONS consecutively.

(Reference is to HB 1454 as introduced.)