

# PROPOSED AMENDMENT

## HB 1454 # 11

### DIGEST

Marshall County local income tax. Provides that after the current tax rate for criminal justice facilities in Marshall County expires, the county fiscal body may adopt a special purpose local income tax rate in the amount of 0.25% for jail operations and maintenance that will expire ten years after its enactment.

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- 1           Page 29, between lines 33 and 34, begin a new paragraph and insert:  
2           "SECTION 23. IC 6-3.6-7-14, AS AMENDED BY P.L.38-2021,  
3           SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4           JULY 1, 2023]: Sec. 14. (a) This section applies only to Marshall  
5           County.  
6           (b) The county fiscal body may impose a tax on the adjusted gross  
7           income of local taxpayers at a tax rate that does not exceed the lesser  
8           of the following:  
9               (1) Twenty-five hundredths percent (0.25%).  
10              (2) The rate necessary to carry out the purposes described in  
11              subsection (c).  
12           (c) Revenue raised from a tax under this section may be used only  
13           for the following purposes:  
14               (1) To finance, construct, acquire, improve, renovate, or equip:  
15                    (A) jail facilities;  
16                    (B) juvenile court, detention, and probation facilities;  
17                    (C) other criminal justice facilities; and  
18                    (D) related buildings and parking facilities;  
19           located in the county, including costs related to the demolition of  
20           existing buildings and the acquisition of land.  
21           (2) Repay bonds issued or leases entered into for the purposes  
22           described in subdivision (1).  
23           (d) The tax imposed under this section may be imposed only until  
24           the last of the following dates:  
25               (1) The date on which the purposes described in subsection (c)(1)

1 are completed.

2 (2) The date on which the last of any bonds issued (including any  
3 refunding bonds) or leases described in subsection (c)(2) are fully  
4 paid.

5 The term of the bonds issued (including any refunding bonds) or a  
6 lease entered into under subsection (c)(2) may not exceed twenty (20)  
7 years.

8 (e) Money accumulated from the tax under this section after the tax  
9 imposed by this section is terminated shall be transferred to the county  
10 jail fund to be established under subsection (f).

11 (f) The county auditor shall establish a county jail fund that shall  
12 only be used for maintenance of a jail facility, and shall not be used to  
13 issue new debt or enter into leases, notwithstanding any other sections  
14 of this chapter.

15 **(g) After the tax described under subsection (b) expires under**  
16 **the terms of subsection (d), the county fiscal body may adopt a**  
17 **special purpose local income tax rate in the amount of twenty-five**  
18 **hundredths percent (0.25%) for jail operations and maintenance**  
19 **that will expire ten (10) years after its enactment."**

20 Renumber all SECTIONS consecutively.  
(Reference is to HB 1454 as introduced.)