
SENATE BILL No. 78

AM007802 has been incorporated into introduced printing.

Synopsis: Distributions of public safety income tax revenue.

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2023

IN 78—LS 6121/DI 134



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Introduced

First Regular Session of the 123rd General Assembly (2023)

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 2022 Regular Session of the General Assembly.

SENATE BILL No. 78

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 6-3.6-6-8, AS AMENDED BY P.L.247-2017,
2 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2023]: Sec. 8. (a) This section applies to the allocation of
4 additional revenue from a tax under this chapter to public safety
5 purposes. Funding dedicated for a PSAP under a former tax continues
6 to apply under this chapter until it is rescinded or modified. If funding
7 was not dedicated for a PSAP under a former tax, the adopting body
8 may adopt a resolution providing that all or part of the additional
9 revenue allocated to public safety is to be dedicated for a PSAP. The
10 resolution first applies in the following year and then thereafter until it
11 is rescinded or modified. Funding dedicated for a PSAP shall be
12 allocated and distributed as provided in IC 6-3.6-11-4.
13 (b) As used in this section, "qualified fire protection district"
14 means a fire protection district established under IC 36-8-11.
15 (c) As used in this section, "qualified fire protection territory"

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means a fire protection territory as described in IC 36-8-19-5 whose boundaries are entirely contained within a single county other than Marion County.

(d) As used in this section, "qualified township" of a county refers to any township in a county (other than Marion County) that operates or contracts with a fire department, a volunteer fire department, or an emergency medical services provider.

(b) (e) Except as provided in subsection (e), (g), the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, shall be allocated to the county and to each municipality in the county that is carrying out or providing at least one (1) public safety purpose. For purposes of this subsection, in the case of a consolidated city, the total property taxes imposed by the consolidated city include the property taxes imposed by the consolidated city and all special taxing districts (except for a public library district, a public transportation corporation, and a health and hospital corporation), and all special service districts. The amount allocated under this subsection to a county or municipality is equal to the result of:

- (1) the amount of the remaining certified distribution that is allocated to public safety purposes; multiplied by
- (2) a fraction equal to:

(A) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-6 (repealed), the result of the total property taxes imposed in the county by the county or municipality for the calendar year preceding the distribution year, divided by the sum of the total property taxes imposed in the county by the county and each municipality in the county that is entitled to a distribution under this section for that calendar year; or

(B) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-1.1 (repealed) or a county that did not impose a rate for public safety under either IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed allocation amount of the county or municipality for the calendar year preceding the distribution year, divided by the sum of the attributed allocation amounts of the county and each municipality in the county that is entitled to a distribution under this section for that calendar year.

(f) Part of the certified distribution allocated to a county (other than Marion County) under subsection (e) shall, subject to the



qualified township's application to the county adopting body under this subsection, be allocated among the qualified townships in the county. The amount allocated under this subsection to each qualified township is equal to the result of:

(1) the amount of the certified distribution that is allocated to the county under subsection (e); multiplied by

(2) a fraction equal to:

(A) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-6 (repealed), the result of the total property taxes imposed in the county by the qualified township for the calendar year, divided by the sum of the total property taxes imposed in the county by the county and each qualified township in the county; or
(B) in the case of a county that initially imposed a rate for public safety under IC 6-3.5-1.1 (repealed) or a county that did not impose a rate for public safety under either IC 6-3.5-1.1 (repealed) or IC 6-3.5-6 (repealed), the result of the attributed allocation amount of the qualified township for the calendar year, divided by the sum of the attributed allocation amounts of the county and each qualified township in the county.

A qualified township may, before July 1 of a year, apply to the county adopting body for a distribution of tax revenue under this section. The county adopting body shall review an application submitted by a qualified township under this subsection and shall, before September 1 of a year, adopt a resolution requiring tax revenue to be distributed to the qualified township under this section. The county adopting body shall provide a copy of the resolution to the county auditor and the department of local government finance not more than fifteen (15) days after the resolution is adopted. A resolution adopted under this subsection and provided in a timely manner to the county auditor and the department of local government finance applies to distributions of tax revenue to the qualified township in the following calendar year and each calendar year thereafter until the qualified township rescinds its application under this subsection. A qualified township that wishes to rescind its application under this subsection must notify the county adopting body in writing before July 1 of a year. If the county adopting body receives a qualified township's written notice to rescind its application for a distribution of tax revenue under this subsection, the county adopting body shall adopt a resolution rescinding the qualified township's distribution before



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1 **September 1 of a year and shall provide a copy of the resolution to**
 2 **the county auditor and the department of local government finance**
 3 **not more than fifteen (15) days after the resolution is adopted.**

4 ~~(e)~~ (g) A fire department, volunteer fire department, **qualified fire**
 5 **protection territory, qualified fire protection district**, or emergency
 6 medical services provider that:

7 (1) provides fire protection or emergency medical services
 8 within the county; and

9 (2) is operated by or serves a political subdivision that is not
 10 otherwise entitled to receive a distribution of tax revenue under
 11 this section;

12 may, before July 1 of a year, apply to the adopting body for a
 13 distribution of tax revenue under this section during the following
 14 calendar year. The adopting body shall review an application submitted
 15 under this subsection and may, before September 1 of a year, adopt a
 16 resolution requiring that one (1) or more of the applicants shall receive
 17 a specified amount of the tax revenue to be distributed under this
 18 section during the following calendar year. The adopting body shall
 19 provide a copy of the resolution to the county auditor and the
 20 department of local government finance not more than fifteen (15) days
 21 after the resolution is adopted. A resolution adopted under this
 22 subsection and provided in a timely manner to the county auditor and
 23 the department applies only to distributions in the following calendar
 24 year. Any amount of tax revenue distributed under this subsection to a
 25 fire department, volunteer fire department, or emergency medical
 26 services provider shall be distributed before the remainder of the tax
 27 revenue is allocated under subsection ~~(b)~~ (e).

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