

PROPOSED AMENDMENT

HB 1210 # 57

DIGEST

Marion County maximum local income tax rate. Increases the maximum local income tax expenditure rate for Marion County to 3.15% (in all other counties the maximum local income tax expenditure rate is 2.9%) and makes corresponding changes to the maximum combined component rates to reflect the increased rate capacity.

1 Page 103, delete lines 35 through 42, begin a new paragraph and
2 insert:

3 "(b) The adopting body may by ordinance and subject to subsections
4 (c) through (e) impose one (1) or more of the ~~following~~ component
5 rates **set forth in this subsection. The imposition of one (1) or more**
6 **of the following component rates may not to** exceed a total
7 expenditure tax rate under this chapter of two and nine-tenths percent
8 (2.9%) **in all counties other than Marion County and three and**
9 **fifteen hundredths percent (3.15%) in Marion County** on the
10 adjusted gross income of taxpayers who reside in the county, **or, in the**
11 **case of a team member or race team member described in**
12 **IC 6-3.6-2-13(3), on the adjusted gross income earned as a team**
13 **member or race team member in the county:**

14 (1) A tax rate not to exceed one and two-tenths percent (1.2%), **in**
15 **all counties other than Marion County**, for general purpose
16 revenue for county services (as provided in section 4 of this
17 chapter), subject to subsection (c). **However, in Marion County,**
18 **the tax rate allowed under this subdivision may not exceed**
19 **one and forty-five tenths percent (1.45%).**

20 (2) A tax rate not to exceed four-tenths of one percent (0.4%) for
21 providers of fire protection ~~and~~ **or** emergency medical services
22 located within the county (as provided in section 4.3 of this
23 chapter), subject to subsection (c).

24 (3) A tax rate not to exceed two-tenths of one percent (0.2%) for
25 general purpose revenue for distribution to nonmunicipal civil
26 taxing units (excluding fire protection districts) located within the

1 county (as provided in section 4.5 of this chapter), subject to
2 subsection (c).

3 (4) A tax rate not to exceed one and two-tenths percent (1.2%) for
4 general purpose revenue for municipal services for distribution to
5 municipalities located within the county that are not eligible to
6 adopt a municipal tax rate under section 22 of this chapter. ~~or that~~
7 ~~have made an election under section 23(b)(3) of this chapter to be~~
8 ~~treated as such.~~ **The adopting body shall identify in the**
9 **ordinance each taxing district in which the tax rate under this**
10 **subdivision is imposed.**

11 (c) The combined component rates imposed by an adopting body
12 under subsection (b)(1) through (b)(3) shall not exceed:

13 (1) one and seven-tenths percent (1.7%), **in all counties other**
14 **than Marion County; and**

15 (2) **one and ninety-five hundredths percent (1.95%) in Marion**
16 **County."**

17 Page 104, delete lines 1 through 23.

(Reference is to HB 1210 as reprinted January 30, 2026.)