

# PROPOSED AMENDMENT

## HB 1210 # 73

### DIGEST

Marion County maximum local income tax rate. Increases the maximum local income tax expenditure rate for Marion County to 3.75% (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.

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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 **seventy-five hundredths percent (3.75%) 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 **two and five hundredths percent (2.05%).**

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) **two and fifty-five hundredths percent (2.55%) in Marion**  
16 **County."**

17 Page 104, delete lines 1 through 23.

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