



PREVAILED	Roll Call No. _____
FAILED	Ayes _____
WITHDRAWN	Noes _____
RULED OUT OF ORDER	

HOUSE MOTION _____

MR. SPEAKER:

I move that Engrossed Senate Bill 233 be amended to read as follows:

- 1 Page 6, between lines 32 and 33, begin a new paragraph and insert:
- 2 "SECTION 6. IC 36-7-39 IS ADDED TO THE INDIANA CODE
- 3 AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE
- 4 JULY 1, 2019]:
- 5 **Chapter 39. Cultural, Recreational, and Educational**
- 6 **Sustainment Areas**
- 7 **Sec. 1. As used in this chapter, "adopting county" means an**
- 8 **eligible county that has designated a tax area under section 8 of**
- 9 **this chapter.**
- 10 **Sec. 2. As used in this chapter, "adopting municipality" means**
- 11 **an eligible municipality that has designated a tax area under**
- 12 **section 8 of this chapter.**
- 13 **Sec. 3. As used in this chapter, "department" refers to the**
- 14 **department of state revenue.**
- 15 **Sec. 4. As used in this chapter, "eligible county" means Lake**
- 16 **County or St. Joseph County.**
- 17 **Sec. 5. As used in this chapter, "eligible municipality" means a**
- 18 **municipality located in an eligible county.**
- 19 **Sec. 6. As used in this chapter, "qualified tax revenue" means:**
- 20 **(1) the aggregate amount of state gross retail and use taxes**
- 21 **remitted under IC 6-2.5 by the businesses operating in a tax**
- 22 **area during the previous state fiscal year; and**

- 1 (2) the aggregate amount of the adjusted gross income tax
2 paid by employees employed in the tax area with respect to
3 wages and salary earned for work in the tax area for the
4 previous state fiscal year.
- 5 Sec. 7. As used in this chapter, "tax area" means a geographic
6 area designated as a cultural, recreational, and educational
7 sustainment area under section 8 of this chapter.
- 8 Sec. 8. (a) The fiscal body of an eligible county or municipality
9 may adopt an ordinance that designates the eligible county or
10 municipality as a cultural, recreational, and educational
11 sustainment area.
- 12 (b) The boundaries of a tax area are:
- 13 (1) the unincorporated area of the county, in the case of a
14 county that adopts an ordinance under subsection (a); or
15 (2) coterminous with the boundaries of a municipality, in the
16 case of a municipality that adopts an ordinance under
17 subsection (a).
- 18 (c) A tax area established under this section expires on the
19 earlier of:
- 20 (1) the expiration date specified in the ordinance adopted
21 under this section; or
22 (2) the tenth anniversary of the effective date of the
23 ordinance.
- 24 (d) An eligible county or municipality may establish a tax area
25 under this section only once.
- 26 Sec. 9. The fiscal body of an adopting county or municipality
27 may adopt an ordinance to abolish an existing tax area.
- 28 Sec. 10. If the fiscal body of an eligible county or municipality
29 adopts an ordinance under this chapter, the fiscal officer of the
30 eligible county or municipality shall promptly transmit a copy of
31 the ordinance to the department in the manner prescribed by the
32 department.
- 33 Sec. 11. (a) Beginning in 2020, on or before October 1 of each
34 year, the department shall determine the qualified tax revenue
35 amount for the previous state fiscal year for each tax area
36 designated under this chapter.
- 37 (b) Taxpayers operating in a tax area shall report annually, in
38 the manner and in the form prescribed by the department,
39 information that the department determines is necessary to
40 calculate the qualified tax revenue amount.
- 41 (c) A taxpayer operating in a tax area that files a consolidated
42 tax return with the department shall also file annually an
43 informational return with the department for each business
44 location of the taxpayer within the tax area.
- 45 (d) If a taxpayer fails to report the information required by this
46 section, the department shall use the best information available in
47 calculating the qualified tax revenue amount.

1 **Sec. 12. (a) The treasurer of state shall establish a qualified tax**
 2 **revenue fund for each tax area designated under this chapter. The**
 3 **treasurer of state shall administer the fund.**

4 **(b) Beginning in 2021, on or before January 15 of each year, the**
 5 **department of local government finance shall determine the**
 6 **amount of the loss for each tax area for the previous calendar year**
 7 **for the treasurer's use under subsection (c).**

8 **(c) Beginning in 2021, on or before January 25 of each year, the**
 9 **treasurer of state shall transfer from the state general fund to the**
 10 **qualified tax revenue fund established for each tax area under**
 11 **subsection (a) an amount equal to the amount of loss from the**
 12 **previous calendar year attributable to the expiration of the**
 13 **exemption from the property tax caps for property taxes imposed**
 14 **to pay debt service or make lease payments under**
 15 **IC 6-1.1-20.6-7.5(c) for the tax area. The amount transferred for**
 16 **a particular tax area may not exceed the amount determined under**
 17 **section 11 of this chapter for that tax area.**

18 **(d) Beginning in 2021, on or before February 1 of each year, all**
 19 **amounts held in the qualified tax revenue fund established for a tax**
 20 **area shall be distributed to the fiscal officer of the adopting county**
 21 **or municipality that established the tax area for deposit in the tax**
 22 **area fund established under section 13 of this chapter.**

23 **Sec. 13. (a) The fiscal officer of an adopting county or**
 24 **municipality shall establish a tax area fund to receive money**
 25 **distributed to the adopting county or municipality under section 12**
 26 **of this chapter.**

27 **(b) Money deposited in the tax area fund may be used by the**
 28 **adopting county or municipality for any lawful purpose."**

29 Renumber all SECTIONS consecutively.

(Reference is to ESB 233 as printed March 29, 2019.)

Representative Porter