

**Summary of LIT Taxes
As of June 9, 2020**

1114.LIT - Special Purpose – 0.25%

Certified Distribution 2020: \$5,402,230

Fund Balance as of 6/9/20: \$2,810,702.55

Uses to Date: Funding of Jail Construction Project (to reduce debt service amounts) & Land Acquisition

Remaining 2020 Appropriation Balance: \$5,000,000

Projected 12/31/20 Balance: \$511,518

Expiration: 2039 or when bond is paid off

IC 6-3.6-7-25 Additional rate for jail facilities in a county subject to a federal court order; uses; balance transfer to the county general fund

Sec. 25. (a) This section applies only to a county that:

(1) operates a county jail that is subject to an order that:

(A) was issued by a federal district court before January 1, 2003; and

(B) has not been terminated;

(2) operates a county jail that fails to meet:

(A) American Correctional Association Jail Construction Standards; and

(B) Indiana jail operation standards adopted by the department of correction; and

(3) has insufficient revenue to finance the construction, acquisition, improvement, renovation, and equipping of a county jail and related buildings and parking facilities.

(b) A county described in subsection (a) possesses unique economic development challenges due to underemployment in relation to similarly situated counties. Maintaining low property tax rates is essential to economic development. The use of a tax under this section for the purposes of this section, rather than the use of property taxes, promotes these purposes.

(c) For purposes of this section, "county jail" includes any other penal facility that is:

(1) located in; and

(2) operated by;

the county.

(d) The county fiscal body may impose a tax on the adjusted gross income of local taxpayers at a tax rate that does not exceed the lesser of the following:

(1) Twenty-five hundredths percent (0.25%).

(2) The rate necessary to carry out the purposes described in this section.

(e) Revenue from a tax under this section may be used only for the following purposes:

(1) To finance, construct, acquire, improve, renovate, or equip a county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings and the acquisition of land.

(2) To repay bonds issued or leases entered into for constructing, acquiring, improving, renovating, and equipping the county jail and related buildings and parking facilities, including costs related to the demolition of existing buildings and the acquisition of land.

(f) The tax imposed under this section may be imposed only until the last of the following dates:

(1) The date on which the purposes described in subsection (e)(1) are completed.

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

The term of the bonds issued (including any refunding bonds) or a lease entered into under subsection (e)(2) may not exceed thirty (30) years.

(g) Funds accumulated from the tax under this section after:

(1) the redemption of bonds issued; or

(2) the final payment of lease rentals due under a lease entered into under this section;

shall be transferred to the county general fund.

As added by P.L.243-2015, SEC.10.

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1233.LIT – Correctional & Rehabilitation Facilities – 0.20%

Certified Distribution 2020: \$4,321,784

Fund Balance as of 6/9/20: \$2,825,756.02

Uses to Date: Debt Service Reserve (Jail Project)

Remaining 2020 Appropriation Balance: \$0

Projected 12/31/20 Balance: \$4,986,648

Expiration: 20 years (as originally adopted by Council however, legislation changed to expire at 22 years)

IC 6-3.6-6-2.7 Tax rate for correctional and rehabilitation facilities; adoption of ordinance by county fiscal body; distribution of revenue

Sec. 2.7. (a) A county fiscal body may adopt an ordinance to impose a tax rate for correctional facilities and rehabilitation facilities in the county. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%). The tax rate may not be in effect for more than twenty-two (22) years. If an ordinance is adopted after June 30, 2019, to impose a tax rate under this section, not more than twenty percent (20%) of the revenue from the tax rate under this section may be used for operating expenses for correctional facilities and rehabilitation facilities in the county.

(b) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used by the county only for paying for correctional facilities and rehabilitation facilities in the county.

As added by P.L.184-2018, SEC.2. Amended by P.L.257-2019, SEC.70.

**Summary of LIT Taxes
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1170.LIT – Public Safety (County Share) – 0.20%

Certified Distribution 2020: \$1,935,420
Fund Balance as of 6/9/20: \$3,075,694.92
Uses to Date: None to Date
Remaining 2020 Appropriation Balance: \$0
Projected 12/31/20 Balance: \$4,043,405
Expiration: None-Requires being rescinded by County Council

IC 6-3.6-6-8 Allocation of certified distribution; allocation of revenue for public safety; dedication for PSAP; application for distribution by a fire department or emergency medical services provider

Sec. 8. (a) This section applies to the allocation of additional revenue from a tax under this chapter to public safety purposes. Funding dedicated for a PSAP under a former tax continues to apply under this chapter until it is rescinded or modified. If funding was not dedicated for a PSAP under a former tax, the adopting body may adopt a resolution providing that all or part of the additional revenue allocated to public safety is to be dedicated for a PSAP. The resolution first applies in the following year and then thereafter until it is rescinded or modified. Funding dedicated for a PSAP shall be allocated and distributed as provided in [IC 6-3.6-11-4](#).

(b) Except as provided in subsection (c), 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.

- (c) A fire department, volunteer fire department, or emergency medical services provider that:

- (1) provides fire protection or emergency medical services within the county; and
- (2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may, before July 1 of a year, apply to the adopting body for a distribution of tax revenue under this section during the following calendar year. The adopting body shall review an application submitted under this subsection and may, before September 1 of a year, adopt a resolution requiring that one (1) or more of the applicants shall receive a specified amount of the tax revenue to be distributed under this section during the following calendar year. The 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 applies only to distributions in the following calendar year. Any amount of tax revenue distributed under this subsection to a fire department, volunteer fire department, or emergency medical services provider shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

As added by P.L.243-2015, SEC.10. Amended by P.L.197-2016, SEC.52; P.L.247-2017, SEC.16.

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IC 6-3.6-2-14 "Public safety"

Sec. 14. "Public safety" refers to the following:

- (1) A police and law enforcement system to preserve public peace and order.
- (2) A firefighting and fire prevention system.
- (3) Emergency ambulance services (as defined in IC 16-18-2-107).
- (4) Emergency medical services (as defined in IC 16-18-2-110).
- (5) Emergency action (as defined in IC 13-11-2-65).
- (6) A probation department of a court.
- (7) Confinement, supervision, services under a community corrections program (as defined in IC 35-38-2.6-2), or other correctional services for a person who has been:
 - (A) diverted before a final hearing or trial under an agreement that is between the county prosecuting attorney and the person or the person's custodian, guardian, or parent and that provides for confinement, supervision, community corrections services, or other correctional services instead of a final action described in clause (B) or (C);
 - (B) convicted of a crime; or
 - (C) adjudicated as a delinquent child or a child in need of services.
- (8) A juvenile detention facility under IC 31-31-8.
- (9) A juvenile detention center under IC 31-31-9.
- (10) A county jail.
- (11) A communications system (as defined in IC 36-8-15-3), an enhanced emergency telephone system (as defined in IC 36-8-16-2, before its repeal on July 1, 2012), a PSAP (as defined in IC 36-8-16.7-20) that is part of the statewide 911 system (as defined in IC 36-8-16.7-22) and located within the county, or the statewide 911 system (as defined in IC 36-8-16.7-22).
- (12) Medical and health expenses for jailed inmates and other confined persons.
- (13) Pension payments for any of the following:
 - (A) A member of a fire department (as defined in IC 36-8-1-8) or any other employee of the fire department.
 - (B) A member of a police department (as defined in IC 36-8-1-9), a police chief hired under a waiver under IC 36-8-4-6.5, or any other employee hired by the police department.
 - (C) A county sheriff or any other member of the office of the county sheriff.
 - (D) Other personnel employed to provide a service described in this section.
- (14) Law enforcement training.

As added by P.L.243-2015, SEC.10. Amended by P.L.197-2016, SEC.44; P.L.247-2017, SEC.7.

**Summary of LIT Taxes
As of June 9, 2020**

1235.LIT – Dedicated to PSAP – 0.1%

Certified Distribution 2020: \$2,160,893
Fund Balance as of 6/9/20: \$1,653,853.58
Uses to Date: Funding of E911 Dispatch Center
Remaining 2020 Appropriation Balance: \$802,916.51
Projected 12/31/20 Balance: \$1,931,383
Expiration: None-Requires being rescinded by County Council

IC 36-8-16.7-20 "PSAP"

Sec. 20. As used in this chapter, "PSAP" refers to a public safety answering point:

- (1) that operates on a twenty-four (24) hour basis; and
- (2) whose primary function is to receive incoming requests for emergency assistance and relay those requests to an appropriate responding public safety agency.

As added by P.L.132-2012, SEC.20.

IC 6-3.6-6-2.5 Tax rate for a PSAP in certain counties; adoption of ordinance by county fiscal body; distribution of revenue

Sec. 2.5. (a) This section applies to a county in which the adopting body:

- (1) is the local income tax council; and
- (2) did not allocate the revenue under this chapter from an expenditure rate of at least one-tenth of one percent (0.1%) to pay for a PSAP in the county for a year.

(b) A county fiscal body may adopt an ordinance to impose a tax rate for a PSAP in the county. The tax rate must be in increments of one-hundredth of one percent (0.01%) and may not exceed one-tenth of one percent (0.1%).

(c) The revenue generated by a tax rate imposed under this section must be distributed directly to the county before the remainder of the expenditure rate revenue is distributed. The revenue shall be maintained in a separate dedicated county fund and used only for paying for a PSAP in the county.

As added by P.L.180-2016, SEC.16.