SENNATE BILL No. 127

DIGEST OF SB 127 (Updated February 11, 2019 2:42 pm - DI 125)

Citations Affected: IC 6-1.1; IC 10-21; IC 20-26; IC 20-29; IC 20-40; IC 20-46.

Synopsis: Referendum for school safety levy. Allows a school corporation to adopt a resolution to place a referendum on the ballot to impose a school safety referendum tax levy to improve school safety. Allows a school corporation to impose a school safety referendum tax levy if approved by a majority of the voters. Requires a school corporation to certify a copy of: (1) the resolution to place a referendum for a school safety referendum tax levy on the ballot; and (2) the language for the question; to the department of local government finance (department) for review and approval. Provides that voters may not approve a school safety referendum tax levy that is imposed for more than 10 years. Provides that a school safety referendum tax levy may be reimposed or extended. Requires a county auditor to distribute proceeds attributable to property taxes imposed after being approved by the voters in a referendum to the school corporation. Specifies when a referendum is to be held. Requires the circuit court clerk of each county to certify the results of the referendum for a school safety referendum tax levy to the department. Provides that if a school safety referendum tax levy is approved by the voters in a school corporation in a calendar year, another school safety referendum levy question may not be placed on the ballot in the school

Effective: July 1, 2019.

Holdman, Merritt, Tomes, Becker, Randolph Lonnie M, Bohacek
corporation in the following calendar year. Provides that if a school
corporation imposes a school safety referendum tax levy approved in
a referendum, the school corporation may not simultaneously impose
more than one additional school safety referendum tax levy approved
in a subsequent referendum. Provides that during the period beginning
with the adoption of a resolution by a school corporation to place a
school safety referendum tax levy question on the ballot and continuing
through the day on which the referendum is submitted to the voters, the
school corporation may not promote a position on the referendum by
taking certain actions. Provides that a school board member, school
corporation superintendent, school corporation assistant
 superintendent, or chief school business official of a school corporation
may discuss and personally advocate a position on a referendum for a
school safety referendum tax levy outside a regular school day as long
as public funds are not used. Provides that the public question for a
controlled project referendum, a school referendum levy, or a school
safety referendum tax levy must include a statement that if approved,
the tax rate approved by referendum would represent a stated
percentage increase (calculated by the department of local government
finance) of the political subdivision's or school corporation's total tax
rate as of the time of the referendum. Requires the governing body of
a school corporation for which a school safety referendum tax levy is
approved to establish a school safety referendum tax levy fund (fund).
Specifies purposes for which money from the fund may be used.
Requires the governing body of a school corporation for which a school
safety referendum tax levy is approved to establish a school safety
referendum debt service fund. Specifies purposes for which money
from the school safety referendum debt service fund may be used.
Expands the use of a matching grant from the Indiana secured school
fund by a school corporation or charter school (school) to allow the
school to use the matching grant to provide a response to a threat in a
manner that the school sees fit, including the use of firearms training
or other self-defense training. Provides that if a school safety
referendum tax levy is approved by the voters in a school corporation
in a calendar year in an amount greater than $0.075 on each $100
dollars of assessed valuation, the school corporation may not be
awarded a matching grant from the Indiana secured school fund.
Requires that a school resource officer participate in the development
of programs designed to identify, assess, and provide assistance to
troubled youth.

SB 127—LS 6294/DI 125
SENATE BILL No. 127

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8 of this chapter, this section applies only to a controlled project described in section 3.5(a) of this chapter.

(b) If a sufficient petition requesting the application of the local public question process has been filed as set forth in section 3.5 of this chapter, a political subdivision may not impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project unless the political subdivision's proposed debt service or lease rental is approved in an election on a local public question held under this section.

(c) Except as provided in subsection (k), the following question shall be submitted to the eligible voters at the election conducted under this section:

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"Shall ________ (insert the name of the political subdivision) issue bonds or enter into a lease to finance ________ (insert a brief description of the controlled project), which is estimated to cost not more than ________ (insert the total cost of the project) and is estimated to increase the property tax rate for debt service by ________ (insert increase in tax rate as determined by the department of local government finance)?

If this public question is approved by the voters, the tax rate approved would represent a ________% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the political subdivision)."

The public question must appear on the ballot in the form approved by the county election board. If the political subdivision proposing to issue bonds or enter into a lease is located in more than one (1) county, the county election board of each county shall jointly approve the form of the public question that will appear on the ballot in each county. The form approved by the county election board may differ from the language certified to the county election board by the county auditor. If the county election board approves the language of a public question under this subsection, the county election board shall submit the language to the department of local government finance for review.

(d) The department of local government finance shall review the language of the public question to evaluate whether the description of the controlled project is accurate and is not biased against either a vote in favor of the controlled project or a vote against the controlled project. The department of local government finance may either approve the ballot language as submitted or recommend that the ballot language be modified as necessary to ensure that the description of the controlled project is accurate and is not biased. The department of local government finance shall certify its approval or recommendations to the county auditor and the county election board not more than ten (10) days after the language of the public question is submitted to the department for review. If the department of local government finance recommends a modification to the ballot language, the county election board shall, after reviewing the recommendations of the department of local government finance, submit modified ballot language to the department for the department's approval or recommendation of any additional modifications. The public question may not be certified by the county auditor under subsection (e) unless the department of local government finance has first certified the department's final approval of the ballot language for the public question.
(e) The county auditor shall certify the finally approved public
question under IC 3-10-9-3 to the county election board of each county
in which the political subdivision is located. The certification must
occur not later than noon:
   (1) seventy-four (74) days before a primary election if the public
question is to be placed on the primary or municipal primary
election ballot; or
   (2) August 1 if the public question is to be placed on the general
or municipal election ballot.
Subject to the certification requirements and deadlines under this
subsection and except as provided in subsection (j), the public question
shall be placed on the ballot at the next primary election, general
election, or municipal election in which all voters of the political
subdivision are entitled to vote. However, if a primary election, general
election, or municipal election will not be held during the first year in
which the public question is eligible to be placed on the ballot under
this section and if the political subdivision requests the public question
to be placed on the ballot at a special election, the public question shall
be placed on the ballot at a special election to be held on the first
Tuesday after the first Monday in May or November of the year. The
certification must occur not later than noon seventy-four (74) days
before a special election to be held in May (if the special election is to
be held in May) or noon on August 1 (if the special election is to be
held in November). The fiscal body of the political subdivision that
requests the special election shall pay the costs of holding the special
election. The county election board shall give notice under IC 5-3-1 of
a special election conducted under this subsection. A special election
conducted under this subsection is under the direction of the county
election board. The county election board shall take all steps necessary
to carry out the special election.

(f) The circuit court clerk shall certify the results of the public
question to the following:
   (1) The county auditor of each county in which the political
subdivision is located.
   (2) The department of local government finance.

(g) Subject to the requirements of IC 6-1.1-18.5-8, the political
subdivision may issue the proposed bonds or enter into the proposed
lease rental if a majority of the eligible voters voting on the public
question vote in favor of the public question.

(h) If a majority of the eligible voters voting on the public question
vote in opposition to the public question, both of the following apply:
   (1) The political subdivision may not issue the proposed bonds or
(2) Another public question under this section on the same or a substantially similar project may not be submitted to the voters earlier than:

(A) except as provided in clause (B), seven hundred (700) days after the date of the public question; or

(B) three hundred fifty (350) days after the date of the election, if a petition that meets the requirements of subsection (m) is submitted to the county auditor.

(i) IC 3, to the extent not inconsistent with this section, applies to an election held under this section.

(j) A political subdivision may not divide a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter. A person that owns property within a political subdivision or a person that is a registered voter residing within a political subdivision may file a petition with the department of local government finance objecting that the political subdivision has divided a controlled project into two (2) or more capital projects in order to avoid the requirements of this section and section 3.5 of this chapter. The petition must be filed not more than ten (10) days after the political subdivision gives notice of the political subdivision's decision under section 3.5 of this chapter or a determination under section 5 of this chapter to issue bonds or enter into leases for a capital project that the person believes is the result of a division of a controlled project that is prohibited by this subsection. If the department of local government finance receives a petition under this subsection, the department shall not later than thirty (30) days after receiving the petition make a final determination on the issue of whether the political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter. If the department of local government finance determines that a political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter and the political subdivision continues to desire to proceed with the project, the political subdivision may appeal the determination of the department of local government finance to the Indiana board of tax review. A political subdivision shall be considered to have divided a capital project in order to avoid the requirements of this section and section 3.5 of this chapter if the result of one (1) or more of the subprojects cannot reasonably be considered an independently desirable end in itself without reference to another capital project. This subsection does not prohibit a political subdivision from undertaking a series of capital projects in which the result of each capital project can reasonably be

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considered an independently desirable end in itself without reference to another capital project.

(k) This subsection applies to a political subdivision for which a petition requesting a public question has been submitted under section 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of the political subdivision may adopt a resolution to withdraw a controlled project from consideration in a public question. If the legislative body provides a certified copy of the resolution to the county auditor and the county election board not later than sixty-three (63) days before the election at which the public question would be on the ballot, the public question on the controlled project shall not be placed on the ballot and the public question on the controlled project shall not be held, regardless of whether the county auditor has certified the public question to the county election board. If the withdrawal of a public question under this subsection requires the county election board to reprint ballots, the political subdivision withdrawing the public question shall pay the costs of reprinting the ballots. If a political subdivision withdraws a public question under this subsection that would have been held at a special election and the county election board has printed the ballots before the legislative body of the political subdivision provides a certified copy of the withdrawal resolution to the county auditor and the county election board, the political subdivision withdrawing the public question shall pay the costs incurred by the county in printing the ballots. If a public question on a controlled project is withdrawn under this subsection, a public question under this section on the same controlled project or a substantially similar controlled project may not be submitted to the voters earlier than three hundred fifty (350) days after the date the resolution withdrawing the public question is adopted.

(l) If a public question regarding a controlled project is placed on the ballot to be voted on at an election under this section, the political subdivision shall submit to the department of local government finance, at least thirty (30) days before the election, the following information regarding the proposed controlled project for posting on the department's Internet web site:

(1) The cost per square foot of any buildings being constructed as part of the controlled project.

(2) The effect that approval of the controlled project would have on the political subdivision's property tax rate.

(3) The maximum term of the bonds or lease.

(4) The maximum principal amount of the bonds or the maximum lease rental for the lease.
(5) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.

(6) The purpose of the bonds or lease.

(7) In the case of a controlled project proposed by a school corporation:
   (A) the current and proposed square footage of school building space per student;
   (B) enrollment patterns within the school corporation; and
   (C) the age and condition of the current school facilities.

(m) If a majority of the eligible voters voting on the public question vote in opposition to the public question, a petition may be submitted to the county auditor to request that the limit under subsection (h)(2)(B) apply to the holding of a subsequent public question by the political subdivision. If such a petition is submitted to the county auditor and is signed by the lesser of:
   (1) five hundred (500) persons who are either owners of property within the political subdivision or registered voters residing within the political subdivision; or
   (2) five percent (5%) of the registered voters residing within the political subdivision;

the limit under subsection (h)(2)(B) applies to the holding of a second public question by the political subdivision and the limit under subsection (h)(2)(A) does not apply to the holding of a second public question by the political subdivision.

SECTION 2. IC 6-1.1-20.6-9.5, AS AMENDED BY P.L.218-2013, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 9.5. (a) This section applies only to credits under this chapter against property taxes first due and payable after December 31, 2006.

(b) The application of the credit under this chapter results in a reduction of the property tax collections of each political subdivision in which the credit is applied. Except as provided in IC 20-46-1 and IC 20-46-9, a political subdivision may not increase its property tax levy to make up for that reduction.

(c) A political subdivision may not borrow money to compensate the political subdivision or any other political subdivision for the reduction of property tax collections referred to in subsection (b).

SECTION 3. IC 10-21-1-2, AS ADDED BY P.L.172-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) The Indiana secured school fund is established to provide matching grants to enable school corporations and charter schools to establish programs under which a school
corporation or charter school (or a coalition of schools) may:

(1) employ a school resource officer or enter into a contract or a memorandum of understanding with a:
   (A) local law enforcement agency;
   (B) private entity; or
   (C) nonprofit corporation;

to employ a school resource officer;

(2) conduct a threat assessment of the buildings within a school corporation or operated by a charter school; or

(3) purchase equipment and technology to:
   (A) restrict access to school property; or
   (B) expedite notification of first responders.

(b) A school corporation or charter school may use money received under a matching grant for a purpose listed in subsection (a) to provide a response to a threat in a manner that the school corporation or charter school sees fit, including firearms training or other self-defense training.

(b) (c) The fund shall be administered by the department of homeland security.

(e) (d) The fund consists of:

(1) appropriations from the general assembly;

(2) grants from the Indiana safe schools fund established by IC 5-2-10.1-2;

(3) federal grants; and

(4) amounts deposited from any other public or private source.

(e) (e) The expenses of administering the fund shall be paid from money in the fund.

(e) (f) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from these investments shall be deposited in the fund.

(g) (g) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

SECTION 4. IC 10-21-1-4, AS AMENDED BY P.L.30-2014, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) The board may award a matching grant to enable a school corporation or charter school (or a coalition of schools applying jointly) to establish a program to employ a school resource officer, provide school resource officer training described in IC 20-26-18.2-1(b)(2), conduct a threat assessment, or purchase equipment to restrict access to the school or expedite the notification of first responders in accordance with section 2(a) of this chapter.
(b) A matching grant awarded to a school corporation or charter school (or a coalition of schools applying jointly) may not exceed the lesser of the following during a two (2) year period beginning on or after May 1, 2013:

1. The total cost of the program established by the school corporation or charter school (or the coalition of schools applying jointly).

2. The following amounts:

   A. Fifty thousand dollars ($50,000) per year, in the case of a school corporation or charter school that:

      i. has an ADM of at least one thousand (1,000); and

      ii. is not applying jointly with any other school corporation or charter school.

   B. Thirty-five thousand dollars ($35,000) per year, in the case of a school corporation or charter school that:

      i. has an ADM of less than one thousand (1,000); and

      ii. is not applying jointly with any other school corporation or charter school.

   C. Fifty thousand dollars ($50,000) per year, in the case of a coalition of schools applying jointly.

(c) A school corporation or charter school may receive only one (1) matching grant under this section each year.

(d) The board may not award a grant to a school corporation or charter school under this chapter unless the school corporation or charter school is in a county that has a county school safety commission, as described in IC 5-2-10.1-10.

(e) The board may not award a grant to a school corporation under this chapter if the school corporation imposes a school safety referendum tax levy under IC 20-46-9 in an amount greater than seven and five-tenths cents ($0.075) on each one hundred dollars ($100) of assessed valuation.

SECTION 5. IC 20-26-18.2-2, AS ADDED BY P.L.172-2013, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) A school resource officer may be employed:

1. by one (1) or more school corporations or charter schools through a contract between a local law enforcement agency and the school corporation or school corporations or the charter school or charter schools;

2. by one (1) or more school corporations or charter schools;

3. by a local law enforcement agency that assigns the school resource officer to one (1) or more school corporations or charter schools through a memorandum of understanding between the
local law enforcement agency and the school corporation or
school corporations or the charter school or charter schools; or
(4) through a contract between an Indiana business that employs
persons who meet the qualifications of a school resource officer
and the school corporation or school corporations or the charter
school or charter schools.
(b) A contract or memorandum of understanding entered into under
subsection (a) must state the nature and scope of a school resource
officer's duties and responsibilities. A school resource officer's duties
and responsibilities include the duty to assist the school corporation's
school safety specialist with the development and implementation of a
school safety plan that does the following:
(1) Protects against outside threats to the physical safety of
students.
(2) Prevents unauthorized access to school property.
(3) Secures schools against violence and natural disasters.
(c) A school resource officer shall consult with local law
enforcement officials and first responders when assisting the school
 corporation's school safety specialist in the development of the school
safety plan.
(d) A school resource officer shall participate in the
development of programs designed to identify, assess, and provide
assistance to troubled youth.
(e) A school resource officer may not be reassigned to other
duties by the school corporation.

SECTION 6. IC 20-29-2-6, AS AMENDED BY P.L.213-2018(ss),
SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2019]: Sec. 6. "Deficit financing" for a budget year:
(1) means, except as provided in subdivision (2), actual
expenditures exceeding the employer's current year actual
education fund revenue and, for a school employer for which the
voters have passed an operating referendum tax levy under
IC 20-46-1 or a school safety referendum tax levy under
IC 20-46-9, the amount of revenue certified by the department of
local government finance; or
(2) means, in the case of any distressed school corporation, the
Gary Community School Corporation, or the Muncie Community
school corporation, actual expenditures plus additional payments
against any outstanding debt obligations exceeding the employer's
current year actual education fund revenue, and, for a school
employer for which the voters have passed an operating
referendum tax levy under IC 20-46-1 or a school safety
referendum tax levy under IC 20-46-9, the amount of revenue
certified by the department of local government finance.
Revenue does not include money estimated to be or actually transferred
from the school corporation's operations fund to its education fund.

SECTION 7. IC 20-29-6-12.5, AS AMENDED BY P.L.244-2017,
SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2019]: Sec. 12.5. (a) Before September 15 of the first year of
the state budget biennium, the department shall provide the parties with
an estimate of the general fund (before January 1, 2019) or education
fund (after December 31, 2018) revenue available for bargaining in the
school corporation from the school funding formula.

(b) Within thirty (30) days after the date of the fall count of ADM
of the school year in the first year of the state budget biennium, the
department shall provide the parties with a certification of estimated
general fund (before January 1, 2019) or education fund (after
December 31, 2018) revenue available for bargaining from the school
funding formula. If the parties do not receive a certified estimate from
the department within thirty (30) days after the fall count of ADM, the
parties may use the school corporation's estimate of the general fund
(before January 1, 2019) or education fund (after December 31, 2018)
revenue available based on the school corporation's fall count of ADM
for purposes of collective bargaining. However, if the parties
subsequently receive the certification of estimated general fund (before
January 1, 2019) or education fund (after December 31, 2018) revenue
available for bargaining before an impasse is declared, the parties shall
use the certified general fund (before January 1, 2019) or education
fund (after December 31, 2018) revenue from the school funding
formula for purposes of collective bargaining.

(c) A school employer for which the voters have passed a general
fund operating referendum (before January 1, 2019), or an operating
referendum tax levy (after December 31, 2018) under IC 20-46-1, or
a school safety referendum tax levy under IC 20-46-9 must have that
amount certified by the department of local government finance.

(d) The school corporation must obtain the certification described
in subsection (c) before the conclusion of bargaining. The certifications
or estimate described in subsection (b) must be the basis for
determinations throughout impasse proceedings under this chapter.

SECTION 8. IC 20-29-8-7, AS AMENDED BY P.L.244-2017,
SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2019]: Sec. 7. (a) When a factfinder is requested or required
under IC 20-29-6, the board shall appoint a factfinder.

(b) The factfinder shall make an investigation and hold hearings as
the factfinder considers necessary in connection with a dispute.

(c) The factfinder:

(1) may restrict the factfinder's findings to those issues that the factfinder determines significant;
(2) must restrict the findings to the items listed in IC 20-29-6-4; and
(3) may not impose terms beyond those proposed by the parties in their last, best offers.

(d) The factfinder may use evidence furnished to the factfinder by:

(1) the parties;
(2) the board;
(3) the board's staff; or
(4) any other state agency.

(e) The factfinder shall conduct the factfinding hearing in public in a room or facility owned by the county or local unit of government located in the county in which the school employer is located, or if the school employer is located in more than one (1) county, in the county in which the greatest number of students who attend the school employer's schools reside. The public hearing may begin not earlier than November 15 in the first year of the state budget biennium and must be concluded by February 15 of the calendar year after the start of formal collective bargaining.

(f) The factfinding process may not exceed thirty (30) days from beginning to end, and not more than two (2) of those days may be used for public testimony, which may be taken at the discretion of the factfinder. During the public hearing, each party shall present fully its last, best offer, including the fiscal rationale for the offer. Only education fund revenue and, for a school employer for which the voters have passed an operating referendum tax levy under IC 20-46-1 or a school safety referendum tax levy under IC 20-46-9, the amount of revenue certified by the department of local government finance, may be considered a source of the funding for items. Money estimated to be or actually transferred from the school corporation's operations fund to its education fund may not be considered a source of funding for items.

(g) The factfinder shall make a recommendation as to the settlement of the disputes over which the factfinder has jurisdiction.

(h) The factfinder shall:

(1) make the investigation, hearing, and findings as expeditiously as the circumstances permit; and
(2) deliver the findings to the parties and to the board.

(i) The board, after receiving the findings and recommendations, may make additional findings and recommendations to the parties
based on information in:

(1) the report; or
(2) the board's own possession.

The board may not make any recommendations to the parties related to any items not specifically identified in IC 20-29-6-4.

(j) At any time within five (5) days after the findings and recommendations are delivered to the board, the board may make the findings and recommendations of the factfinder and the board's additional findings and recommendations, if any, available to the public through news media and other means the board considers effective.

(k) The board shall make the findings and recommendations described in subsection (j) available to the public not later than ten (10) days after the findings and recommendations are delivered to the board.

SECTION 9. IC 20-40-20 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 20. School Safety Referendum Tax Levy Fund

Sec. 1. As used in this chapter, "fund" refers to a school safety referendum tax levy fund established under section 4 of this chapter.

Sec. 2. As used in this chapter, "levy" refers to a school safety referendum tax levy imposed under IC 20-46-9 for the fund.

Sec. 3. As used in this chapter, "school resource officer" has the meaning set forth in IC 20-26-18.2-1.

Sec. 4. The governing body of each school corporation for which a levy is approved under IC 20-46-9 shall establish a school safety referendum tax levy fund.

Sec. 5. Property tax collections from a levy shall be deposited in the fund.

Sec. 6. (a) Subject to subsections (b) and (c), money in the fund may be used only for the following purposes:

(1) To employ or compensate a school resource officer or school resource officers.
(2) To establish or fund a school safety office.
(3) To conduct a threat assessment of a school building.
(4) To create or update a school safety plan.
(5) To develop or update school emergency response systems.
(6) To purchase equipment to improve the safety of a school building, school grounds, or school buses.
(7) To pay capital expenses to improve the safety of a school building.
(8) To establish and administer programs to address youth specific mental illness, addiction, anger management, bullying, and school violence.

(9) To develop and administer professional development programs for teachers, administrators, and other school employees designed to improve school safety and reduce violence.

(b) Expenditures paid using money collected from the levy shall be included in a school's safety plan.

(c) Local law enforcement shall participate in:

(1) development of a school safety plan;
(2) development or updates to school emergency response systems; and
(3) determination of capital expenses that would improve the safety of a school building.

(d) Money in the fund may be transferred to the school corporation's education fund (IC 20-40-2), operations fund (IC 20-40-18), or school safety referendum debt service fund (IC 20-40-21), as applicable, to pay for expenditures listed in subsection (a).

SECTION 10. IC 20-40-21 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 21. School Safety Referendum Debt Service Fund

Sec. 1. As used in this chapter, "fund" refers to a school safety referendum debt service fund established under section 2 of this chapter.

Sec. 2. A school safety referendum debt service fund must be created by each school corporation for which a school safety referendum tax levy was approved by the voters in a referendum under IC 20-46-9.

Sec. 3. The fund consists of any amounts transferred into the fund from a school corporation's school safety referendum tax levy fund (IC 20-40-20).

Sec. 4. The fund may be used only to pay for the school corporation's debt service on bonds or obligations issued or incurred to pay for school safety referendum tax levy purposes described in IC 20-40-20-6(a).

SECTION 11. IC 20-46-1-10, AS AMENDED BY P.L.138-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) This section does not apply to a referendum on a resolution certified to the department of local
government finance after March 15, 2016, to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum
must read as follows:

"For the __ (insert number) calendar year or years immediately
following the holding of the referendum, shall the school
corporation impose a property tax rate that does not exceed
_____________ (insert amount) cents ($0.__) (insert amount) on
each one hundred dollars ($100) of assessed valuation and that is
in addition to all other property taxes imposed by the school
corporation for the purpose of funding _____________________
(insert short description of purposes)?

If this public question is approved by the voters, the tax rate
approved would represent a ______ % (insert the percentage
increase determined by the department of local government
finance) increase over the current total tax rate of ______
(insert the name of the school corporation).".

SECTION 12. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016,
SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
JULY 1, 2019]: Sec. 10.1. (a) This section applies only to a referendum
to allow a school corporation to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum
must read as follows:

"For the __ (insert number) calendar year or years immediately
following the holding of the referendum, shall the school
corporation continue to impose a property tax rate that does not
exceed _____________ (insert amount) cents ($0.__) (insert amount) on
each one hundred dollars ($100) of assessed valuation
and for the purpose of funding _____________________ (insert
short description of purposes)?

The tax rate requested in this referendum was originally approved
by the voters in the ______ (insert name of the school
corporation) in ______ (insert the year in which the referendum
tax levy was approved).

If this public question is approved by the voters, the tax rate
approved would represent a ______ % (insert the percentage
increase determined by the department of local government
finance) increase over the current total tax rate of ______
(insert the name of the school corporation).".

(c) The number of years for which a referendum tax levy may be
extended if the public question under this section is approved may not
exceed the number of years for which the expiring referendum tax levy
was imposed.
SECTION 13. IC 20-46-9 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 9. School Safety Referendum Tax Levy
Sec. 1. As used in this chapter, "fund" refers to a school safety referendum tax levy fund established by the governing body of a school corporation under IC 20-40-20-4.
Sec. 2. As used in this chapter, "levy" refers to the property tax levy imposed under this chapter.
Sec. 3. As used in this chapter, "referendum" refers to a referendum under this chapter.
Sec. 4. As used in this chapter, "resolution to extend a referendum levy" refers to a resolution adopted under sections 6 and 7 of this chapter to place a referendum on the ballot requesting authority to continue imposing a tax rate, which is the same as or lower than the tax rate previously approved by the voters of the school corporation.
Sec. 5. A school corporation may impose a school safety referendum tax levy for the school corporation's fund in the amount allowed under sections 6 through 19 of this chapter, but the amount may not exceed ten cents ($0.10) on each one hundred dollars ($100) of assessed valuation.
Sec. 6. (a) Subject to this chapter, the governing body of a school corporation may adopt a resolution to place a referendum under this chapter on the ballot if the governing body of the school corporation determines that a referendum levy should be imposed for measures to improve school safety as described in IC 20-40-20-6(a).
(b) The governing body of the school corporation shall certify a copy of the resolution to the following:
   (1) The department of local government finance, including the language for the question required by section 9 of this chapter, or in the case of a resolution to extend a referendum levy certified to the department of local government finance, section 10 of this chapter. The department shall review the language for compliance with section 9 or 10 of this chapter, whichever is applicable, and either approve or reject the language. The department shall send its decision to the governing body of the school corporation not more than ten (10) days after the resolution is submitted to the department. If the language is approved, the governing body of the school corporation shall certify a copy of the resolution, including
the language for the question and the department's approval.

(2) The county fiscal body of each county in which the school corporation is located (for informational purposes only).

(3) The circuit court clerk of each county in which the school corporation is located.

Sec. 7. A resolution to extend a referendum levy must be:

(1) adopted by the governing body of a school corporation; and

(2) approved in a referendum under this chapter;

before December 31 of the final calendar year in which the school corporation's previously approved referendum levy is imposed under this chapter.

Sec. 8. A referendum levy under this chapter may be put into effect only if a majority of the individuals who vote in a referendum that is conducted in accordance with this section and sections 9 through 19 of this chapter approve the school corporation's making a levy for the ensuing calendar year.

Sec. 9. The question to be submitted to the voters in the referendum must read as follows:

"For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation impose a property tax rate that does not exceed _____________ (insert amount) cents ($0.__) (insert amount) on each one hundred dollars ($100) of assessed valuation and that is in addition to all other property taxes imposed by the school corporation for the purpose of funding ________________ (insert short description of purposes)?

If this public question is approved by the voters, the tax rate approved would represent a ______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the school corporation)."

Sec. 10. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation continue to impose a property tax rate that does not exceed _____________ (insert amount) cents ($0.__) (insert amount) on each one hundred dollars ($100) of
assessed valuation and for the purpose of funding __________________ (insert short description of purposes)?

The tax rate requested in this referendum was originally approved by the voters in the ______ (insert name of the school corporation) in ______ (insert the year in which the referendum tax levy was approved).

If this public question is approved by the voters, the tax rate approved would represent a ______ % (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ______ (insert the name of the school corporation)."

(c) The number of years for which a referendum levy may be extended if the public question under this section is approved may not exceed the number of years for which the expiring referendum levy was imposed.

Sec. 11. The county auditor shall distribute proceeds collected from an allocation area (as defined in IC 6-1.1-21.2-3) that are attributable to property taxes imposed after being approved by the voters in a referendum to the school corporation for which the referendum was conducted. The amount to be distributed to the school corporation shall be treated as part of the referendum levy for purposes of setting the school corporation's tax rates.

Sec. 12. The voters in a referendum may not approve a levy that is imposed for more than ten (10) years. However, a levy may be reimposed or extended under this chapter.

Sec. 13. Each circuit court clerk shall, upon receiving the question certified by the governing body of a school corporation under this chapter, call a meeting of the county election board to make arrangements for the referendum.

Sec. 14. (a) The referendum shall be held in the next primary election, general election, or municipal election in which all the registered voters who are residents of the school corporation are entitled to vote after certification of the question under IC 3-10-9-3. The certification of the question must occur not later than noon:

(1) sixty (60) days before a primary election if the question is to be placed on the primary or municipal primary election ballot; or

(2) August 1 if the question is to be placed on the general or municipal election ballot.

(b) However, if a primary election, general election, or
municipal election will not be held during the first year in which the public question is eligible to be placed on the ballot under this chapter and if the school corporation requests the public question to be placed on the ballot at a special election, the public question shall be placed on the ballot at a special election to be held on the first Tuesday after the first Monday in May or November of the year. The certification must occur not later than noon:

(1) sixty (60) days before a special election to be held in May (if the special election is to be held in May); or
(2) August 1 (if the special election is to be held in November).

(c) If the referendum is not conducted at a primary election, general election, or municipal election, the school corporation in which the referendum is to be held shall pay all the costs of holding the referendum.

Sec. 15. Each county election board shall cause:
(1) the question certified to the circuit court clerk by the governing body of a school corporation to be placed on the ballot in the form prescribed by IC 3-10-9-4; and
(2) an adequate supply of ballots and voting equipment to be delivered to the precinct election board of each precinct in which the referendum is to be held.

Sec. 16. The individuals entitled to vote in the referendum are all of the registered voters resident in the school corporation.

Sec. 17. Each precinct election board shall count the affirmative votes and the negative votes cast in the referendum and shall certify those two (2) totals to the county election board of each county in which the referendum is held. The circuit court clerk of each county shall, immediately after the votes cast in the referendum have been counted, certify the results of the referendum to the department of local government finance. If a majority of the individuals who voted in the referendum voted "yes" on the referendum question:

(1) the department of local government finance shall promptly notify the school corporation that the school corporation is authorized to collect, for the calendar year that next follows the calendar year in which the referendum is held, a levy not greater than the amount approved in the referendum;
(2) the levy may be imposed for the number of calendar years approved by the voters following the referendum for the school corporation in which the referendum is held; and
(3) the school corporation shall establish a fund under IC 20-40-20-4.
Sec. 18. A school corporation's levy under this chapter may not be considered in the determination of the school corporation's state tuition support distribution under IC 20-43 or the determination of any other property tax levy imposed by the school corporation.

Sec. 19. (a) If a majority of the persons who voted in the referendum did not vote "yes" on the referendum question:

1. The school corporation may not make any levy for its school safety referendum tax levy fund; and
2. Another referendum under this chapter may not be held earlier than:
   (A) except as provided in clause (B), seven hundred (700) days after the date of the referendum; or
   (B) three hundred fifty (350) days after the date of the referendum, if a petition that meets the requirements of subsection (b) is submitted to the county auditor.

(b) If a majority of the persons who voted in the referendum did not vote "yes" on the referendum question, a petition may be submitted to the county auditor to request that the limit under subsection (a)(2)(B) applies to the holding of a subsequent referendum by the school corporation. If such a petition is submitted to the county auditor and is signed by the lesser of:

1. Five hundred (500) persons who are either owners of property within the school corporation or registered voters residing within the school corporation; or
2. Five percent (5%) of the registered voters residing within the school corporation;

the limit under subsection (a)(2)(B) applies to the holding of a second referendum by the school corporation, and the limit under subsection (a)(2)(A) does not apply to the holding of a second referendum by the school corporation.

Sec. 20. (a) If a referendum is approved by the voters in a school corporation under this chapter in a calendar year, another referendum may not be placed on the ballot in the school corporation under this chapter in the following calendar year.

(b) Notwithstanding any other provision of this chapter and in addition to the restriction specified in subsection (a), if a school corporation imposes in a calendar year a referendum levy approved in a referendum under this chapter, the school corporation may not simultaneously impose in that calendar year more than one (1) additional referendum levy approved in a subsequent referendum under this chapter.

Sec. 21. (a) Except as otherwise provided in this section, during
the period beginning with the adoption of a resolution by the
governing body of a school corporation to place a referendum
under this chapter on the ballot and continuing through the day on
which the referendum is submitted to the voters, the school
corporation may not promote a position on the referendum by
doing any of the following:

(1) Using facilities or equipment, including mail and
messaging systems, owned by the school corporation to
promote a position on the referendum, unless equal access to
the facilities or equipment is given to persons with a position
opposite to that of the school corporation.

(2) Making an expenditure of money from a fund controlled
by the school corporation to promote a position on the
referendum.

(3) Using an employee to promote a position on the
referendum during the employee's normal working hours or
paid overtime, or otherwise compelling an employee to
promote a position on the referendum at any time. However,
if a person described in subsection (d) is advocating for or
against a position on the referendum or discussing the
referendum as authorized under subsection (d), an employee
of the school corporation may assist the person in presenting
information on the referendum, if requested to do so by the
person described in subsection (d).

(4) Promoting a position on the referendum by:

(A) using students to transport written materials to their
residences or in any way involving students in a school
organized promotion of a position;

(B) including a statement within another communication
sent to the students' residences; or

(C) initiating discussion of the referendum at a meeting
between a teacher and parents of a student regarding the
student's performance or behavior at school. However, if
the parents initiate a discussion of the referendum at the
meeting, the teacher may acknowledge the issue and direct
the parents to a source of factual information on the
referendum.

However, this section does not prohibit an official or employee of
the school corporation from carrying out duties with respect to a
referendum that are part of the normal and regular conduct of the
official's or employee's office or agency, including the furnishing
of factual information regarding the referendum in response to
inquiries from any person.

(b) The staff and employees of a school corporation may not personally identify a student as the child of a parent or guardian who supports or opposes the referendum.

c) This subsection does not apply to:

(1) a personal expenditure to promote a position on a local public question by an employee of a school corporation whose employment is governed by a collective bargaining contract or an employment contract; or

(2) an expenditure to promote a position on a local public question by a person or an organization that has a contract or an arrangement (whether formal or informal) with the school corporation solely for the use of the school corporation's facilities.

A person or an organization that has a contract or arrangement (whether formal or informal) with a school corporation to provide goods or services to the school corporation may not spend any money to promote a position on the petition or remonstrance. A person or an organization that violates this subsection commits a Class A infraction.

d) Notwithstanding any other law, an elected or appointed school board member or a school corporation superintendent, school corporation assistant superintendent, or chief school business official of a school corporation may at any time:

(1) personally advocate for or against a position on a referendum; or

(2) discuss the referendum with any individual, group, or organization or personally advocate for or against a position on a referendum before any individual, group, or organization;

so long as it is not done by using public funds. Advocacy or discussion allowed under this subsection is not considered a use of public funds. However, this subsection does not authorize or apply to advocacy or discussion by a school board member, superintendent, assistant superintendent, or school business official to or with students that occurs during the regular school day.

e) A student may use school equipment or facilities to report or editorialize about a local public question as part of the news coverage of the referendum by a student newspaper or broadcast.
COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Senate Bill No. 127, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Page 1, between lines 13 and 14, begin a new paragraph and insert:
"SECTION 2. IC 10-21-1-2, AS ADDED BY P.L.172-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) The Indiana secured school fund is established to provide matching grants to enable school corporations and charter schools to establish programs under which a school corporation or charter school (or a coalition of schools) may:

(1) employ a school resource officer or enter into a contract or a memorandum of understanding with a:
   (A) local law enforcement agency;
   (B) private entity; or
   (C) nonprofit corporation;
   to employ a school resource officer;

(2) conduct a threat assessment of the buildings within a school corporation or operated by a charter school; or

(3) purchase equipment and technology to:
   (A) restrict access to school property; or
   (B) expedite notification of first responders.

(b) A school corporation or charter school may use money received under a matching grant for a purpose listed in subsection (a) to provide a response to a threat in a manner that the school corporation or charter school sees fit, including firearms training or other self-defense training.

(c) The fund shall be administered by the department of homeland security.

(d) The fund consists of:

(1) appropriations from the general assembly;
(2) grants from the Indiana safe schools fund established by IC 5-2-10.1-2;
(3) federal grants; and
(4) amounts deposited from any other public or private source.

(e) The expenses of administering the fund shall be paid from money in the fund.

(f) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues
from these investments shall be deposited in the fund.

$$\text{(f) (g) Money in the fund at the end of a state fiscal year does not revert to the state general fund.}$$.

Page 2, line 36, delete "IC 20-46-9." and insert "IC 20-46-9 in an amount greater than seven and five tenths cents ($0.075) on each one hundred dollars ($100) of assessed valuation."

Page 8, line 7, delete "five cents ($0.05)" and insert "ten cents ($0.10)"

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to SB 127 as introduced.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 1.

SENATE MOTION

Madam President: I move that Senate Bill 127 be amended to read as follows:

Page 8, delete lines 11 through 14.

Page 8, line 24, delete "or" and insert ";".

Page 8, line 25, after "(IC 20-40-18)," insert "or school safety referendum debt service fund (IC 20-40-21),".

Page 8, between lines 26 and 27, begin a new paragraph and insert: "SECTION 9. IC 20-40-21 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 21. School Safety Referendum Debt Service Fund

Sec. 1. As used in this chapter, "fund" refers to a school safety referendum debt service fund established under section 2 of this chapter.

Sec. 2. A school safety referendum debt service fund must be created by each school corporation for which a school safety referendum tax levy was approved by the voters in a referendum under IC 20-46-9.

Sec. 3. The fund consists of any amounts transferred into the fund from a school corporation's school safety referendum tax levy fund (IC 20-40-20).

Sec. 4. The fund may be used only to pay for the school
corporation's debt service on bonds or obligations issued or incurred to pay for school safety referendum tax levy purposes described in IC 20-40-20-6(a)."

Renumber all SECTIONS consecutively.

(Reference is to SB 127 as printed February 6, 2019.)

HOLDMAN

SENATE MOTION

Madam President: I move that Senate Bill 127 be amended to read as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-20-3.6, AS AMENDED BY P.L.246-2017, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]; Sec. 3.6. (a) Except as provided in sections 3.7 and 3.8 of this chapter, this section applies only to a controlled project described in section 3.5(a) of this chapter.

(b) If a sufficient petition requesting the application of the local public question process has been filed as set forth in section 3.5 of this chapter, a political subdivision may not impose property taxes to pay debt service on bonds or lease rentals on a lease for a controlled project unless the political subdivision's proposed debt service or lease rental is approved in an election on a local public question held under this section.

(c) Except as provided in subsection (k), the following question shall be submitted to the eligible voters at the election conducted under this section:

"Shall ________ (insert the name of the political subdivision) issue bonds or enter into a lease to finance ___________ (insert a brief description of the controlled project), which is estimated to cost not more than ________ (insert the total cost of the project) and is estimated to increase the property tax rate for debt service by ________ (insert increase in tax rate as determined by the department of local government finance)?

If this public question is approved by the voters, the tax rate approved would represent a _______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________

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The public question must appear on the ballot in the form approved by the county election board. If the political subdivision proposing to issue bonds or enter into a lease is located in more than one (1) county, the county election board of each county shall jointly approve the form of the public question that will appear on the ballot in each county. The form approved by the county election board may differ from the language certified to the county election board by the county auditor. If the county election board approves the language of a public question under this subsection, the county election board shall submit the language to the department of local government finance for review.

(d) The department of local government finance shall review the language of the public question to evaluate whether the description of the controlled project is accurate and is not biased against either a vote in favor of the controlled project or a vote against the controlled project. The department of local government finance may either approve the ballot language as submitted or recommend that the ballot language be modified as necessary to ensure that the description of the controlled project is accurate and is not biased. The department of local government finance shall certify its approval or recommendations to the county auditor and the county election board not more than ten (10) days after the language of the public question is submitted to the department for review. If the department of local government finance recommends a modification to the ballot language, the county election board shall, after reviewing the recommendations of the department of local government finance, submit modified ballot language to the department for the department's approval or recommendation of any additional modifications. The public question may not be certified by the county auditor under subsection (e) unless the department of local government finance has first certified the department's final approval of the ballot language for the public question.

(e) The county auditor shall certify the finally approved public question under IC 3-10-9-3 to the county election board of each county in which the political subdivision is located. The certification must occur not later than noon:

1. seventy-four (74) days before a primary election if the public question is to be placed on the primary or municipal primary election ballot; or
2. August 1 if the public question is to be placed on the general or municipal election ballot.

Subject to the certification requirements and deadlines under this subsection and except as provided in subsection (j), the public question

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shall be placed on the ballot at the next primary election, general
election, or municipal election in which all voters of the political
subdivision are entitled to vote. However, if a primary election, general
election, or municipal election will not be held during the first year in
which the public question is eligible to be placed on the ballot under
this section and if the political subdivision requests the public question
to be placed on the ballot at a special election, the public question shall
be placed on the ballot at a special election to be held on the first
Tuesday after the first Monday in May or November of the year. The
certification must occur not later than noon seventy-four (74) days
before a special election to be held in May (if the special election is to
be held in May) or noon on August 1 (if the special election is to be
held in November). The fiscal body of the political subdivision that
requests the special election shall pay the costs of holding the special
election. The county election board shall give notice under IC 5-3-1 of
a special election conducted under this subsection. A special election
conducted under this subsection is under the direction of the county
election board. The county election board shall take all steps necessary
to carry out the special election.

(f) The circuit court clerk shall certify the results of the public
question to the following:

(1) The county auditor of each county in which the political
subdivision is located.
(2) The department of local government finance.

(g) Subject to the requirements of IC 6-1.1-18.5-8, the political
subdivision may issue the proposed bonds or enter into the proposed
lease rental if a majority of the eligible voters voting on the public
question vote in favor of the public question.

(h) If a majority of the eligible voters voting on the public question
vote in opposition to the public question, both of the following apply:

(1) The political subdivision may not issue the proposed bonds or
enter into the proposed lease rental.
(2) Another public question under this section on the same or a
substantially similar project may not be submitted to the voters
earlier than:

(A) except as provided in clause (B), seven hundred (700)
days after the date of the public question; or
(B) three hundred fifty (350) days after the date of the election,
if a petition that meets the requirements of subsection (m) is
submitted to the county auditor.

(i) IC 3, to the extent not inconsistent with this section, applies to an
election held under this section.

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(j) A political subdivision may not divide a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter. A person that owns property within a political subdivision or a person that is a registered voter residing within a political subdivision may file a petition with the department of local government finance objecting that the political subdivision has divided a controlled project into two (2) or more capital projects in order to avoid the requirements of this section and section 3.5 of this chapter. The petition must be filed not more than ten (10) days after the political subdivision gives notice of the political subdivision’s decision under section 3.5 of this chapter or a determination under section 5 of this chapter to issue bonds or enter into leases for a capital project that the person believes is the result of a division of a controlled project that is prohibited by this subsection. If the department of local government finance receives a petition under this subsection, the department shall not later than thirty (30) days after receiving the petition make a final determination on the issue of whether the political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter. If the department of local government finance determines that a political subdivision divided a controlled project in order to avoid the requirements of this section and section 3.5 of this chapter and the political subdivision continues to desire to proceed with the project, the political subdivision may appeal the determination of the department of local government finance to the Indiana board of tax review. A political subdivision shall be considered to have divided a capital project in order to avoid the requirements of this section and section 3.5 of this chapter if the result of one (1) or more of the subprojects cannot reasonably be considered an independently desirable end in itself without reference to another capital project. This subsection does not prohibit a political subdivision from undertaking a series of capital projects in which the result of each capital project can reasonably be considered an independently desirable end in itself without reference to another capital project.

(k) This subsection applies to a political subdivision for which a petition requesting a public question has been submitted under section 3.5 of this chapter. The legislative body (as defined in IC 36-1-2-9) of the political subdivision may adopt a resolution to withdraw a controlled project from consideration in a public question. If the legislative body provides a certified copy of the resolution to the county auditor and the county election board not later than sixty-three (63) days before the election at which the public question would be on the ballot, the public question on the controlled project shall not be placed
on the ballot and the public question on the controlled project shall not be held, regardless of whether the county auditor has certified the public question to the county election board. If the withdrawal of a public question under this subsection requires the county election board to reprint ballots, the political subdivision withdrawing the public question shall pay the costs of reprinting the ballots. If a political subdivision withdraws a public question under this subsection that would have been held at a special election and the county election board has printed the ballots before the legislative body of the political subdivision provides a certified copy of the withdrawal resolution to the county auditor and the county election board, the political subdivision withdrawing the public question shall pay the costs incurred by the county in printing the ballots. If a public question on a controlled project is withdrawn under this subsection, a public question under this section on the same controlled project or a substantially similar controlled project may not be submitted to the voters earlier than three hundred fifty (350) days after the date the resolution withdrawing the public question is adopted.

(l) If a public question regarding a controlled project is placed on the ballot to be voted on at an election under this section, the political subdivision shall submit to the department of local government finance, at least thirty (30) days before the election, the following information regarding the proposed controlled project for posting on the department's Internet web site:

(1) The cost per square foot of any buildings being constructed as part of the controlled project.
(2) The effect that approval of the controlled project would have on the political subdivision's property tax rate.
(3) The maximum term of the bonds or lease.
(4) The maximum principal amount of the bonds or the maximum lease rental for the lease.
(5) The estimated interest rates that will be paid and the total interest costs associated with the bonds or lease.
(6) The purpose of the bonds or lease.
(7) In the case of a controlled project proposed by a school corporation:
   (A) the current and proposed square footage of school building space per student;
   (B) enrollment patterns within the school corporation; and
   (C) the age and condition of the current school facilities.

(m) If a majority of the eligible voters voting on the public question vote in opposition to the public question, a petition may be submitted
to the county auditor to request that the limit under subsection (h)(2)(B) apply to the holding of a subsequent public question by the political subdivision. If such a petition is submitted to the county auditor and is signed by the lesser of:

1. five hundred (500) persons who are either owners of property within the political subdivision or registered voters residing within the political subdivision; or
2. five percent (5%) of the registered voters residing within the political subdivision;

the limit under subsection (h)(2)(B) applies to the holding of a second public question by the political subdivision and the limit under subsection (h)(2)(A) does not apply to the holding of a second public question by the political subdivision."

Page 3, line 33, delete "five tenths" and insert "five-tenths".

Page 8, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 10. IC 20-46-1-10, AS AMENDED BY P.L.138-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10. (a) This section does not apply to a referendum on a resolution certified to the department of local government finance after March 15, 2016, to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"For the __ (insert number) calendar year or years immediately following the holding of the referendum, shall the school corporation impose a property tax rate that does not exceed ____________ (insert amount) cents ($0.__) (insert amount) on each one hundred dollars ($100) of assessed valuation and that is in addition to all other property taxes imposed by the school corporation for the purpose of funding ______________ (insert short description of purposes)?

If this public question is approved by the voters, the tax rate approved would represent a _______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the school corporation)."

SECTION 11. IC 20-46-1-10.1, AS ADDED BY P.L.138-2016, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 10.1. (a) This section applies only to a referendum to allow a school corporation to extend a referendum levy.

(b) The question to be submitted to the voters in the referendum must read as follows:

"For the __ (insert number) calendar year or years immediately
following the holding of the referendum, shall the school corporation continue to impose a property tax rate that does not exceed _____________ (insert amount) cents ($0.__) (insert amount) on each one hundred dollars ($100) of assessed valuation and for the purpose of funding _____________________ (insert short description of purposes)?
The tax rate requested in this referendum was originally approved by the voters in the _______ (insert name of the school corporation) in ______ (insert the year in which the referendum tax levy was approved).

If this public question is approved by the voters, the tax rate approved would represent a _______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the school corporation)."

(c) The number of years for which a referendum tax levy may be extended if the public question under this section is approved may not exceed the number of years for which the expiring referendum tax levy was imposed.

Page 10, line 12, delete "purposes)?". and insert "purposes)?".
Page 10, between lines 12 and 13, begin a new line block indented and insert:

"If this public question is approved by the voters, the tax rate approved would represent a _______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the school corporation)."

Page 10, line 28, delete "approved).". and insert "approved)."
Page 10, between lines 28 and 29, begin a new line block indented and insert:

"If this public question is approved by the voters, the tax rate approved would represent a _______% (insert the percentage increase determined by the department of local government finance) increase over the current total tax rate of ________ (insert the name of the school corporation)."

Renumber all SECTIONS consecutively.

(Reference is to SB 127 as printed February 6, 2019.)

SPARTZ