HOUSE BILL No. 1170

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-9-25.

Synopsis: Henry County food and beverage tax. Specifies that subject to the duty to pay amounts pledged to the repayment of existing obligations, the existing uses of the Henry County food and beverage tax are optional rather than mandatory. Adds the construction, renovation, improvement, or repair of county roads to the list of capital improvements for which Henry County is authorized to use county food and beverage tax revenues. Removes obsolete provisions concerning the existing county capital improvements committee, which is abolished by current law on January 1, 2016. Establishes a county food and beverage tax advisory committee to make recommendations to the county fiscal body concerning the use of food and beverage tax revenue.

Effective: July 1, 2016.

Saunders

January 7, 2016, read first time and referred to Committee on Ways and Means.

Introduced

Second Regular Session of the 119th General Assembly (2016)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type.~~

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~*this style type*~~ reconciles conflicts between statutes enacted by the 2015 Regular Session of the General Assembly.

HOUSE BILL No. 1170

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 6-9-25-1.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: **Sec. 1.5. As used in this chapter, "committee" refers to the county food and beverage tax advisory committee established by section 15 of this chapter.**

SECTION 2. IC 6-9-25-9.5, AS AMENDED BY P.L.119-2012, SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 9.5. (a) This section applies to revenues from the county food and beverage tax received by the county after June 30, 1994.

(b) Money in the fund established under section 8 of this chapter ~~shall~~ **may** be used by the county for the financing, construction, renovation, improvement, equipping, or maintenance of the following capital improvements:

(1) Sanitary sewers or wastewater treatment facilities that serve economic development purposes.

(2) Drainage or flood control facilities that serve economic

development purposes.

(3) Road improvements used on an access road for an industrial park that serve economic development purposes.

(4) A covered horse show arena.

(5) A historic birthplace memorial.

(6) A historic gymnasium and community center in a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300).

(7) Main street renovation and picnic and park areas in a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300).

(8) A community park and cultural center.

(9) Projects for which the county decides after July 1, 1994, to:

(A) expend money in the fund established under section 8 of this chapter; or

(B) issue bonds or other obligations or enter into leases under section 11.5 of this chapter;

after the projects described in subdivisions (1) through (8) have been funded.

(10) An ambulance.

(11) The construction, renovation, improvement, or repair of county roads.

Money in the fund may not be used for the **personnel expenses and other** operating costs of any of the permissible projects listed in this section. In addition, the county may not issue bonds or enter into leases or other obligations under this chapter after December 31, 2015. **Money pledged to the payment of an obligation entered into under this subsection may not be used for any other purpose as long as the obligation remains outstanding.**

~~(c) The county capital improvements committee is established to make recommendations to the county fiscal body concerning the use of money in the fund established under section 8 of this chapter. The capital improvements committee consists of the following members:~~

~~(1) One (1) resident of the county representing each of the three (3) commissioner districts, appointed by the county executive. Not more than two (2) of the members appointed under this subdivision may be from the same political party.~~

~~(2) Two (2) residents of the county, appointed by the county fiscal body. The two (2) appointees may not be from the same political party. One (1) appointee under this subdivision must be a resident of a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred~~

~~(2,300). One (1) appointee under this subdivision must be a resident of a town in the county with a population greater than two thousand three hundred (2,300).~~

~~(3) Two (2) residents of the largest city in the county, appointed by the municipal executive. The two (2) appointees under this subdivision may not be from the same political party. One (1) appointee must be interested in economic development.~~

~~(4) Two (2) residents of the largest city in the county, appointed by the municipal fiscal body. The two (2) appointees under this subdivision may not be from the same political party. One (1) appointee must be interested in tourism.~~

~~(d) Except as provided in subsection (e), the term of a member appointed to the capital improvements committee under subsection (c) is four (4) years.~~

~~(e) The initial terms of office for the members appointed to the county capital improvements committee under subsection (c) are as follows:~~

~~(1) Of the members appointed under subsection (c)(1), one (1) member shall be appointed for a term of two (2) years, one (1) member shall be appointed for three (3) years, and one (1) member shall be appointed for four (4) years.~~

~~(2) Of the members appointed under subsection (c)(2), one (1) member shall be appointed for two (2) years and one (1) member shall be appointed for three (3) years.~~

~~(3) Of the members appointed under subsection (c)(3), one (1) member shall be appointed for two (2) years and one (1) member shall be appointed for three (3) years.~~

~~(4) Of the members appointed under subsection (c)(4), one (1) member shall be appointed for three (3) years and one (1) member shall be appointed for four (4) years.~~

~~(f) At the expiration of a term under subsection (e), the member whose term expired may be reappointed to the county capital improvements committee to fill the vacancy caused by the expiration.~~

~~(g) The capital improvements committee is abolished on January 1, 2016.~~

SECTION 3. IC 6-9-25-15 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: **Sec. 15. (a) The county food and beverage tax advisory committee is established to make recommendations to the county fiscal body concerning the use of money in the fund established under section 8 of this chapter. The county food and beverage tax advisory committee consists of the following nine (9) members:**

(1) Three (3) members appointed by the county executive.
(2) Two (2) members appointed by the county fiscal body.
(3) One (1) member appointed by the fiscal body of a town in the county with a population greater than two thousand (2,000) but less than two thousand three hundred (2,300). The member appointed under this subdivision must be a resident of the town.
(4) One (1) member appointed by the fiscal body of a town in the county with a population greater than two thousand three hundred (2,300). The member appointed under this subdivision must be a resident of the town.
(5) One (1) member appointed by the executive of the largest city in the county. The member appointed under this subdivision must be a resident of the city.
(6) One (1) member appointed by the fiscal body of the largest city in the county. The member appointed under this subdivision must be a resident of the city.

(b) This subsection applies to the members of the committee appointed by the county executive under subsection (a)(1). Each member appointed must be a resident of the county. The three (3) members must live in separate commissioner districts. Not more than two (2) of the members may be from the same political party.

(c) This subsection applies to the members of the committee appointed by the county fiscal body under subsection (a)(2). Each member must be a resident of the county who lives in a town with a population of less than two thousand (2,000). The two (2) members may not live in the same town and may not be from the same political party.

(d) The term of a member appointed to the committee is four (4) years.

(e) A member whose term expires may be reappointed to the committee to fill the vacancy caused by the expiration.