

Packet Materials for:

MEETING OF THE PUBLIC SAFETY INCOME TAX (PS LIT) COMMITTEE OF THE MONROE COUNTY INCOME TAX COUNCIL ON MONDAY, JUNE 12, 2023 AT 2:00 PM

- Draft Agenda
- Notice (with contact information)
- Last year's Application and Guidelines
- LIT Rates – Final 2023 Certified Distributions as provided by State Budget Agency
- Approved Budget for Unified Central Dispatch for 2023
- Portions of H.E.A. 1454 affecting I.C. 6-3.6
- Monroe County Local Income Tax Voting Allocation Letter
- 2022 PS LIT Committee Recommendations Worksheet
- *Additional materials or spreadsheets may be forthcoming or made available at the meeting*

Prepared by:

Stephen Lucas, Council Administrator/Attorney

Bloomington Common Council

lucass@bloomington.in.gov

812-349-3562

DRAFT AGENDA

**PUBLIC SAFETY LOCAL INCOME TAX COMMITTEE OF THE
MONROE COUNTY LOCAL INCOME TAX COUNCIL**

**MONDAY, JUNE 12, 2023, 2:00 PM
BLOOMINGTON CITY HALL SHOWERS BUILDING
COUNCIL CHAMBERS (SUITE 115)
401 NORTH MORTON STREET, 47404**

MEETING ALSO ACCESSIBLE VIA ZOOM AT:

<https://bloomington.zoom.us/j/89363132321?pwd=L1R6Rk9xZkZVRlBjNXRTSDBvemg2dz09>

- 1. ROLL CALL AND INTRODUCTIONS**
- 2. ELECTION OF CHAIR** *(and any other preliminary actions)*
- 3. OVERVIEW OF LOCAL INCOME TAX RATES, REVENUES, AND DISTRIBUTIONS** (Jeffrey Underwood, City Controller, or designee)
- 4. REPORT ON H.E.A. 1454 AND ITS IMPACT ON THE PS LIT TIMELINE AND PROCESS** (Stephen Lucas, Administrator/Attorney for Bloomington Common Council, or other Tax Council member attorneys)
- 5. REPORT ON UNIFIED CENTRAL DISPATCH EXPENDITURES** (Sarah Taylor, Director of Civilian Operations, and Karen Davis, Training Coordinator, have been invited to attend) - *Please recall that the Dispatch Policy Board has not yet made a recommendation regarding the 2024 budget. **
- 6. REVIEW OF GUIDELINES AND APPLICATION FORM***
- 7. SCHEDULE***
Note: This will involve arranging deliberations so, in part, proper notice is sent to the public. If prepared to do so, the Committee could schedule meetings needed to make its recommendations to the Member-Jurisdictions by early July.
- 8. OTHER BUSINESS***
- 9. ADJOURNMENT**

***** *Unless the Committee decides otherwise, public comment on the asterisked items will be allowed and be limited to no more than 3 minutes per speaker.*

NOTICE

THE PUBLIC SAFETY LOCAL INCOME TAX COMMITTEE (PS-LIT COMMITTEE) OF THE MONROE COUNTY LOCAL INCOME TAX COUNCIL (TAX COUNCIL) WILL MEET AS FOLLOWS:

MONDAY, JUNE 12, 2023 AT 2:00 p.m.

**CITY COUNCIL CHAMBERS (SUITE 115)
CITY HALL - SHOWERS BUILDING
401 NORTH MORTON STREET
BLOOMINGTON, IN, 47404.**

The public may also access the meeting at the following link:

<https://bloomington.zoom.us/j/89363132321?pwd=L1R6Rk9xZkZVRlBjNXRTSDBvemg2dz09>

The Tax Council serves as the “adopting body” in regard to certain local income tax rates per IC 6-3.6 *et seq.* It is made up of four members - the: Bloomington Common Council, Ellettsville Town Council, Monroe County Council, and Stinesville Town Council. Representatives of the members sit on the PS LIT Committee, which will meet as indicated above to discuss the process of reviewing applications from qualifying service providers for funding under IC 6-3.6-6-8(c) and making related recommendations to the Tax Council.

Pursuant to Indiana Open Door Law (I.C. 5-14-1.5), this provides notice that this meeting will occur and is open for the public to attend, observe, and record what transpires.

Member	Address	Phone / Email
Bloomington Common Council	401 N. Morton St. (Room 110) P.O. Box 100 Bloomington, IN 47402	812-349-3409 / council@bloomington.in.gov
Ellettsville Town Council	1150 W. Guy McCown Drive P.O. Box 8 Ellettsville, IN 47429	812-876-3860 / clerktreasurer@ellettsville.in.us
Monroe County Council	100 W. Kirkwood Ave (Room 306) Bloomington IN 47404 - 5140	812-349-7312 / counciloffice@co.monroe.in.us
Stinesville Town Council	P.O. Box 66 Stinesville, IN 47464	812-876-8303 / rncarter@iu.edu

**PUBLIC SAFETY LOCAL INCOME TAX COMMITTEE OF THE
MONROE COUNTY LOCAL INCOME TAX COUNCIL**
Application and Guidelines regarding Requests for Public Safety County Income Tax Funding
Under Indiana Code § 6-3.6-6-8(c)
(Last revised June 16, 2022)

Dear Fire Department, Volunteer Fire Department, or Emergency Medical Services Provider (Potential “Provider/Applicant”),

You may be eligible to request funds from the Monroe County Local Income Tax Council (“Tax Council”) under Indiana Code § 6-3.6-6-8(c). The Tax Council is made up of the fiscal bodies of: the City of Bloomington (Common Council); Monroe County (County Council); the Town of Ellettsville (Town Council); and, the Town of Stinesville (Town Council); (Collectively referred to as the “Members”).

In order to consider requests that you and any other Provider/Applicant may make of the Tax Council, a Public Safety Local Income Tax Committee (“Committee”) consisting of representatives from the Members, has met and approved the following application form, policies and guidelines. The Committee may seek additional information from Applicants once an application has been received.

Submission of Applications

Deadline – June 30, 2022 by 12:00 pm

Deadline for Submission of Materials:

All materials that you wish the Committee to consider – whether delivered via email or in hard-copy - must be received by 12:00 pm (noon) on Thursday, June 30, 2022. Applications received after that time will be considered ineligible and will not be reviewed by the Committee.

Locations to submit Application and Materials:

The Committee prefers that the application and accompanying materials be submitted in electronic form, but will accept applications and accompanying materials submitted in hard-copy. Applications should be emailed as an attachment to the Bloomington Common Council Office at council@bloomington.in.gov or mailed to the Bloomington Common Council Office, City Hall, 401 N. Morton Street, Suite 110, Bloomington, Indiana 47404. Questions about guidelines or submitting an application can be directed to Stephen Lucas, Office of the Common Council, City of Bloomington (lucass@bloomington.in.gov; 812-349-3562).

Schedule of Deliberations for Review of Applications:

The Committee first met on June 16 in order to approve the Guidelines and Application to have them released to Provider/Applicants in mid-June. The Committee will meet again on Tuesday, July 19 at 4:30 pm to review any applications received and to determine whether presentations from any of the Provider/Applicants are needed. If the Committee invites any Provider/Applicants to present, those presentations will be held on a date and time to be determined. A subsequent communication will be sent to any Provider/Applicants invited to present with additional information.

Guidelines (Attached): The Committee reviewed its Guidelines (criteria) for funding this year, and made no changes from last year's guidelines.

General Prospects for Funding and the Process for Approval of Funding. Please know that while the Committee has a duty to review applications under IC 6-3.6-6-8(c), it is not required to fund any amount or request. Please also know that the PS LIT revenues being reviewed by the Committee are distributed in the following order:

- First, revenues are allocated in the form of a tax rate to the Public Safety Answering Point (PSAP) to fund the operation of the Unified Central Dispatch;
- Second, a specified amount of money *may* be allocated to applicants under IC 6-3.6-6-8(c); and
- Third, any remaining revenues are distributed to the Members of the MC LIT Council based upon the proportion of property taxes imposed by those political subdivisions in relation to the total property taxes imposed in the County in the previous year.

If an application is to be approved, it must be done by adoption of a resolution by the Tax Council before September 1st, unless the date is changed by the Department of Local Government Finance. The approval of a resolution by the Tax Council requires the separate action by the Members of the Tax Council. Applicants may be asked to present to them, as well as to the Committee.

**APPLICATION FOR FUNDING UNDER INDIANA CODE § 6-3.6-6-8(c)
 (TO BE CONSIDERED BY THE PUBLIC SAFETY LOCAL INCOME TAX [PS LIT] COMMITTEE
 OF THE MONROE COUNTY, INDIANA, PUBLIC SAFETY LOCAL INCOME TAX [PS LIT]
 COUNCIL) (JUNE 2022)**

PROVIDER/APPLICANT:

Name of Provider/Applicant:

--

Provider is a (mark with an X):

Fire Department	
Volunteer Fire Department	
Emergency Medical Services Provider	

Address:

--

POINT PERSON (FOR PROVIDER/APPLICANT):

Please identify a point person for the Provider/Applicant who can address questions that members of the Committee and Tax Council may have in its consideration of the Application. It is not expected that the point person will have all of the answers to any conceivable question, but that the point person will be able to gather the information that any of the councils may request in a timely manner.

Name of Point Person	
Title	
Phone Number	
Email Address	

Note: The Committee expects that the application be authorized by the Provider/Applicant Listing the name and related information for the Provider/Applicant and Point Person, constitutes authorization by the Provider/Applicant for submittal of an application to the Tax Council for these tax revenues.

POLITICAL SUBDIVISION (NOT OTHERWISE ELIGIBLE TO RECEIVE A DISTRIBUTION OF PS LIT UNDER IC § 6- 3.6-6-8[c]):

Name of Political Subdivision(s) and Point Person for each Political Subdivision:

--

Political Subdivisions is/are a (mark with an X or specify as indicated below):

Township(s)	
Other: (Please Identify)	

I. ELIGIBILITY:

Indiana Code § 6-3.6-6-8 (c) states:

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 county income tax council for a distribution of tax revenue under this section during the following calendar year.

Please note that the Department of Local Government Finance (DLGF) refers to these eligible entities as “Qualifying Service Providers” (QSPs).

Explain why you are eligible to request funds under the above law. This should include information as to how you meet (1) and (2), above. Please attach documents which establish a formal relationship between you and the political subdivision you serve. (100 words max)

II. CONSOLIDATION OF SERVICES:

Please describe your plans, if any, to combine services with other Providers or extend or expand services to other Political Subdivisions. Please be specific if any merger activities in 2022 could impact the project(s) for which you are requesting funding by this application.

III. AMOUNT, BREAKDOWN, AND EXPLANATION OF REQUEST:

Total Amount of Request:

Intended Use of Requested Funds:

This should describe "what" you will use the funds for, if the request is approved. Please breakdown your request in the following categories, as applicable:

- Category 1 – Personnel and Fringe Benefits*
- Category 2 – Supplies*
- Category 3 – Other Services & Charges*
- Category 4 – Capital*

Category	Amount	Further Description of Request and What Program(s) It Serves	Order of Priority for Requests

IV. BENEFIT OF REQUEST:

This should describe how the residents of the political subdivision and the County as a whole would benefit from your expenditure of these funds, and why this is an urgent expenditure of these funds. Please use this space to distinguish whether the request would maintain or expand the existing level(s) of service. (100 words max.)

V. SIGNIFICANT SOURCES OF REVENUE:

In this section, please indicate potential sources of revenue to fund the departmental services and overall budget as well as to fund the request described in Section III, along with why this funding is a necessary source of funding for the Applicant.

A. Funds for the Request: Please explain: 1) what other sources of funding or partial funding exist to pay for this request; 2) your efforts at obtaining funds from those sources (including any pending grant applications or grants obtained); and 3) if applicable, how these services are currently being funded and how those existing funds would be used if this request were granted.

Amount	Source	Existing Funds? Efforts to Obtain New Funds?

B. Please explain why funding from public safety local income tax revenues is a necessary source of funding for this request as opposed to other funding sources available to the Applicant. (150 words max)

VI. USE OF ANY FUNDS UNDER IC § 6-3.6-6-8(c) AWARDED IN THE PAST YEAR:

If the Provider/Applicant received funds under IC § 6-3.6-6-8(c) in the past year, please explain: 1) how those funds were expended; 2) whether funds have been only partly expended; and 3) whether those funds were expended in ways other than for the purpose intended by the Committee?

VII. ADDITIONAL COMMENTS OR INFORMATION:

Below, please include any additional information you would like to provide to the Committee (whether expanding on an answer given earlier in this application, or providing information about a topic not addressed herein).

Public Safety Local Income Tax Committee
Review of Applications under IC 6-3.6-6-8(c)
Eligibility and Guidelines
(Last revised June 10, 2021)

Eligibility

As a threshold matter, entities must be eligible to receive funding. In order to be eligible under Indiana Code § 6-3.6-6-8(c), the following 4 elements must be satisfied:

1. The request must be made by a fire department, volunteer fire department, or emergency medical services provider (as defined in Indiana Code § 16-18-2-110) (“Provider/Applicant”).¹
2. The Provider/Applicant must provide fire protection or emergency medical services within Monroe County.
3. The Provider/Applicant must be operated by or serve a political subdivision.
4. The political subdivision mentioned above is not otherwise entitled to receive a distribution of tax revenue under Indiana Code § 6-3.6-6-8(c) (“Political Subdivision”).²

Guidelines

The Committee will review all timely filed, eligible applications based on the following criteria:

1. Benefit to the Political Subdivision and to the community as a whole (including whether the request would address a need that is not currently being addressed);
2. Purpose of the expenditure. The Committee will only consider funding expenditures for demonstrated urgent one-time emergency needs;
3. Dispatch runs by the Provider/Applicant to the Political Subdivision (as prepared and filed by Unified Central Dispatch). Note: In addition to the number of dispatch runs, the committee will consider the number of times the Provider/Applicant arrived at the scene, and the number and nature of assets deployed at the scene;
4. If the requesting agency received funds under Indiana Code § 6-3.6-6-8(c) in the past year, whether the funds were used, thus far, for the purposes proposed;
5. The Committee prefers to fund new or expanded capabilities rather than provide a new source of funding for existing capabilities;
6. Whether the PS LIT funds are expected to be the sole source of funding for the request. The Committee looks favorably upon, but does not require, leveraging of funds, where funds from PS LIT are used in conjunction with other funding sources;
7. Whether the Political Subdivision and, if applicable, the Provider/Applicant are currently at their maximum tax levy.

¹ The Department of Local Government Finance (DLGF) has used the term “Qualifying Service Provider” to describe Provider/Applicants who were eligible for and received funds under IC § 6-3.6.6.8(c).

² Those political subdivisions entitled to receive a distribution of the public safety tax rate include: “the county and ... each municipality in the county that is carrying out or providing at least one (1) public safety purpose.” IC § 6-3.6.6.8(b).

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 Local Income Tax Distributions
 Calculations based on SBA Certified Totals on December 01, 2022

County 53 Monroe

Expenditure Rate - Certified Shares Revenue	38,815,238	Expenditure Rate - Public Safety Revenue	10,233,927	Expenditure Rate - Economic Development Revenue	28,245,638
		PSAP Distribution	3,455,114		
IC 6-3.6-6-3(a)(2) Distribution	0	Public Safety Distribution	6,778,813		
Certified Shares Distribution	38,815,238				

<u>Unit</u>	<u>Expenditure Rate - Certified Shares</u> IC 6-3.6-6-3(a)(2) <u>Distribution</u>	<u>Certified Shares</u> <u>Distribution</u>	<u>Total Expenditure</u> <u>Rate - Certified</u> <u>Shares Distribution</u>	<u>Public Safety</u> <u>Distribution</u>	<u>Economic</u> <u>Development</u> <u>Distribution</u>
MONROE COUNTY	0	15,098,427	15,098,427	3,107,184	10,854,469
BEAN BLOSSOM TOWNSHIP	0	57,451	57,451	0	0
BENTON TOWNSHIP	0	52,321	52,321	0	0
BLOOMINGTON TOWNSHIP	0	225,341	225,341	0	0
CLEAR CREEK TOWNSHIP	0	96,468	96,468	0	0
INDIAN CREEK TOWNSHIP	0	11,408	11,408	0	0
PERRY TOWNSHIP	0	292,910	292,910	0	0
POLK TOWNSHIP	0	24,264	24,264	0	0
RICHLAND TOWNSHIP	0	417,648	417,648	0	0
SALT CREEK TOWNSHIP	0	93,756	93,756	0	0
VAN BUREN TOWNSHIP	0	239,160	239,160	0	0
WASHINGTON TOWNSHIP	0	54,947	54,947	0	0
BLOOMINGTON CIVIL CITY	0	14,301,590	14,301,590	3,478,020	16,004,743
ELLETTSVILLE CIVIL TOWN	0	836,266	836,266	192,444	1,345,387

In addition to the above distributions, below is the certified revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	2,120,470	Special Purpose	3,888,892
---------------------	-----------	-----------------	-----------

STATE OF INDIANA
INDIANA DEPARTMENT OF LOCAL GOVERNMENT FINANCE

2023 Local Income Tax Distributions
 Calculations based on SBA Certified Totals on December 01, 2022

County 53 Monroe

Expenditure Rate - Certified Shares Revenue	38,815,238	Expenditure Rate - Public Safety Revenue	10,233,927	Expenditure Rate - Economic Development Revenue	28,245,638
		PSAP Distribution	3,455,114		
IC 6-3.6-6-3(a)(2) Distribution	0	Public Safety Distribution	6,778,813		
Certified Shares Distribution	38,815,238				

		<u>Expenditure Rate - Certified Shares</u>		<u>Total Expenditure</u>	<u>Public Safety</u>	<u>Economic</u>
<u>Unit</u>	<u>IC 6-3.6-6-3(a)(2)</u>	<u>Distribution</u>	<u>Certified Shares</u>	<u>Rate - Certified</u>	<u>Distribution</u>	<u>Development</u>
			<u>Distribution</u>	<u>Shares Distribution</u>		<u>Distribution</u>
STINESVILLE CIVIL TOWN	0	4,969	4,969	4,969	1,165	41,039
RICHLAND-BEAN BLOSSOM COMM SCHOOL CORP	0	0	0	0	0	0
MONROE COUNTY COMMUNITY SCHOOL CORP	0	0	0	0	0	0
MONROE COUNTY PUBLIC LIBRARY	0	2,888,142	2,888,142	2,888,142	0	0
BLOOMINGTON TRANSPORTATION	0	606,795	606,795	606,795	0	0
MONROE FIRE PROTECTION DISTRICT	0	3,513,375	3,513,375	3,513,375	0	0
MONROE COUNTY SOLID WASTE MGMT DIST	0	0	0	0	0	0
TOTAL:	0	38,815,238	38,815,238	38,815,238	6,778,813	28,245,638

In addition to the above distributions, below is the certified revenue to be generated by local income tax rates imposed within the county for the following purposes:

Property Tax Relief	2,120,470	Special Purpose	3,888,892
---------------------	-----------	-----------------	-----------

2023 Proposed Budget

Major Category	Account Number	Minor Category
Personnel Services	51120	salaries temporary
	51110	Salaries and Wages - Regular
	51130	Salaries and Wages- Overtime
	51210	FICA
	51220	PERF
	51230	Health and Life Insurance
Total: Personnel Services		
Supplies		
	52110	Office Supplies
	52210	Institutional Supplies
	52310	Building Materials and Supplies
	52340	Other Repairs and Maintenance
	52420	Other Supplies
Total: Supplies		
Other Services and Charges		
	53140	Exterminator Services
	53150	Communications Contract (E911)
	53160	Instruction (E911)
	53210	Telephone
	53410	liability insurance
	53510	Electrical Services
	53530	Water and Sewer
	53610	Building Repairs
		Janitorial (new line)
	53630	Machinery and Equipment Repairs
	53990	Other Services and Charges
Total: Other Services and Charges		
Capital Outlays		
	54510	Other Capital Outlays
Total: Capital Outlays		
Grand Total		

Combined

Operation Budget

COB Proposed
2,289,477
197,000
190,215
353,080
645,000
3,674,772
1,700
2,500
2,000
1,200
22,000
29,400
1,050
650,000
27,000
2,620
15,000
41,500
1,050
26,000
6,000
6,800
4,000
781,020
444,780
444,780
4,929,972

BUDGET BY FUND

CITY PSAP LIT*	CITY RESERVE**	E911	County PSAP LIT RESERVE**
1,096,285	766,571		426,621
	197,000		
190,215			
353,080			
645,000			
2,284,580	963,571	0	426,621
1,700			
2,500			
2,000			
1,200			
22,000			
29,400	0	0	0
1,050			
75,000		575,000	
7,000		20,000	
2,620			
15,000			
41,500			
1,050			
26,000			
6,000			
6,800			
4,000			
186,020	0	595,000	0
	394,780	50,000	
0	394,780	50,000	0
2,500,000	1,358,351	645,000	426,621

Current Reserves	1,358,351	1,290,000	984,000
Net Reserves		0	557,379

*PSAP LIT rate calculated to raise \$2,500,000

**Pursuant to Sections 2 and 3 of the Central Emergency Dispatch Interlocal Cooperation Agreement between the City of Bloomington and Monroe County, in the event that Dispatch Funds are insufficient to cover Dispatch's expenses, the fiscal bodies for each entity authorize the use of Reserve Funds as detailed above.

Note: the highlighted amount does not reflect the additional \$85,000 proposed for Category 1 in the Dispatch budget. See next page for proposed totals for each category 014

2023 Proposed Budget

Major Category	Account Number	Minor Category
Total: Personnel Services		
Total: Supplies		
Total: Other Services and Charges		
Total: Capital Outlays		
Grand Total		

Combined

Operation Budget

COB Proposed
3,759,772
29,400
781,020
444,780
5,014,972

Current Reserves

Net Reserves

BUDGET BY FUND

CITY PSAP LIT*	CITY RESERVE**	E911	County PSAP LIT RESERVE**
2,369,580	963,571	0	426,621
29,400	0	0	0
186,020	0	595,000	0
0	394,780	50,000	0
2,585,000	1,358,351	645,000	426,621

1,358,351 1,290,000 984,000

0 645,000 557,379

ordinance to impose the surtax unless the eligible municipality uses a transportation asset management plan approved by the Indiana department of transportation.

(e) Except as provided under section 8.5 of this chapter **(before its expiration on December 31, 2023)** and subject to subsection (f), a municipal vehicle excise tax imposed by this chapter for a vehicle is due and shall be paid each year at the time the vehicle is registered.

(f) If the municipal vehicle excise tax imposed by this chapter was not paid for one (1) or more preceding registration years, the bureau may collect only the municipal vehicle excise tax imposed by this chapter for the:

- (1) registration year immediately preceding the current registration year;
- (2) current registration year; and
- (3) registration year immediately following the current registration year.

SECTION 73. IC 6-3.5-10-7, AS AMENDED BY P.L.114-2021, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. Except for a person described under section 8.5 of this chapter **(before its expiration on December 31, 2023)**, a person may not register a vehicle in an adopting municipality unless the person pays the surtax due, if any, to the bureau of motor vehicles. The amount of the surtax due equals the amount established under section 2 of this chapter. The bureau of motor vehicles shall collect the surtax due, if any, at the time a vehicle is registered.

SECTION 74. IC 6-3.5-10-8.5, AS ADDED BY P.L.114-2021, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 8.5. (a) This section applies to a person who has obtained a permanent registration for a trailer with a declared gross vehicle weight of three thousand (3,000) pounds or less under IC 9-18.1-5-13.

(b) A person described in subsection (a) shall pay twice the amount of the surtax otherwise due under this chapter when the person obtains a permanent registration for a trailer with a declared gross vehicle weight of three thousand (3,000) pounds or less under IC 9-18.1-5-13.

(c) A person described in subsection (a) is not subject to additional surtax payments under this chapter for a trailer described in subsection (a) after the surtax payment is made under subsection (b).

(d) This section expires December 31, 2023.

SECTION 75. IC 6-3.6-3-3, AS AMENDED BY P.L.247-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 3. (a) **Except as provided in subsection (f)**, an



ordinance adopted under this article takes effect as provided in this section.

(b) An ordinance that adopts, increases, decreases, or rescinds a tax or a tax rate takes effect as follows:

(1) An ordinance adopted after December 31 of the immediately preceding year and before September 1 of the current year takes effect on October 1 of the current year.

(2) An ordinance adopted after August 31 and before November 1 of the current year takes effect on January 1 of the following year.

(3) An ordinance adopted after October 31 of the current year and before January 1 of the following year takes effect on October 1 of the following year.

(c) An ordinance that grants, increases, decreases, rescinds, or changes a credit against the property tax liability of a taxpayer takes effect as follows:

(1) An ordinance adopted after December 31 of the immediately preceding year and before November 2 of the current year takes effect on January 1 of, and applies to property taxes first due and payable in, the year immediately following the year in which the ordinance is adopted.

(2) An ordinance adopted after November 1 of the current year and before January 1 of the immediately succeeding year takes effect on January 1 of, and applies to property taxes first due and payable in, the year that follows the current year by two (2) years.

(d) An ordinance that grants, increases, decreases, rescinds, or changes a distribution or allocation of taxes takes effect as follows:

(1) An ordinance adopted after December 31 of the immediately preceding year and before November 2 of the current year takes effect January 1 of the year immediately following the year in which the ordinance is adopted.

(2) An ordinance adopted after November 1 of the current year and before January 1 of the immediately succeeding year takes effect January 1 of the year that follows the current year by two (2) years.

(e) An ordinance not described in subsections (b) through (d) takes effect as provided under IC 36 for other ordinances of the governmental entity adopting the ordinance.

(f) An ordinance described in section 7(e) or 7.5(e) of this chapter that changes a tax rate or changes the allocation of revenue received from a tax rate does not take effect as provided under this section if the county adopting body fails to meet the

HEA 1454 — CC 1



required deadlines for notice described in section 7(e) or 7.5(e) of this chapter. If an ordinance does not take effect, the tax rate or allocation, as applicable, that is subject to the proposed change in the ordinance shall be the lesser of the:

- (1) applicable distribution schedule for the certified distribution for the upcoming calendar year; or
- (2) applicable distribution schedule for the certified distribution for the current calendar year;

unless, or until, a subsequent ordinance is adopted and the required deadlines for notice described in section 7(e) or 7.5(e) of this chapter are met. This subsection expires January 1, 2025.

SECTION 76. IC 6-3.6-3-4, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 4. (a) Except for a tax rate that has an expiration date, and except as provided in section 3(f) of this chapter (before its expiration), a tax rate remains in effect until the effective date of an ordinance that increases, decreases, or rescinds that tax rate.

(b) A tax rate may not be changed more than once each year under this article.

SECTION 77. IC 6-3.6-3-7, AS AMENDED BY P.L.154-2020, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7. (a) This section applies to a county in which the county adopting body is a local income tax council.

(b) Before a member of the local income tax council may propose an ordinance under section 8 of this chapter, or vote on a proposed ordinance (including a proposed ordinance under section 8(e) of this chapter that is being considered by the local income tax council as a whole as required under section 9.5 of this chapter (before its expiration)), the member must hold a public hearing on the proposed ordinance and provide the public with notice of the time and place where the public hearing will be held.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance or resolution to propose an ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also provide a copy of the notice to all taxing units in the county at least ten (10) days before the public hearing.

(e) If a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected local taxing unit, by August 1 of a year. If a county adopting body passes an ordinance changing the allocation of local income tax revenue to a



local taxing unit, the county adopting body must provide direct notice, in addition to the public notice described in subsection (b), to the affected local taxing unit within fifteen (15) days of the passage of the ordinance. The county adopting body must provide confirmation to the department of state revenue and the department of local government finance that direct notice was provided to the affected local taxing units within fifteen (15) days of the passage of the ordinance.

SECTION 78. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 7.5. (a) This section applies to a county in which the county adopting body is the county council.

(b) Before the county council may vote on a proposed ordinance under this article, the county council must hold a public hearing on the proposed ordinance and provide the public with notice of the date, time, and place of the public hearing.

(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance.

(d) In addition to the notice required by subsection (b), the adopting body shall also provide a copy of the notice to all taxing units in the county at least ten (10) days before the public hearing.

(e) If a county adopting body makes any fiscal decision that has a financial impact to an underlying local taxing unit, the decision must be made, and notice must be given to the affected local taxing unit, by August 1 of a year. If a county adopting body passes an ordinance changing the allocation of local income tax revenue to a local taxing unit, the county adopting body must provide direct notice, in addition to the public notice described in subsection (b), to the affected local taxing unit within fifteen (15) days of the passage of the ordinance. The county adopting body must provide confirmation to the department of state revenue and the department of local government finance that direct notice was provided to the affected local taxing units within fifteen (15) days of the passage of the ordinance.

SECTION 79. IC 6-3.6-6-2.7, AS AMENDED BY P.L.137-2022, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: 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:

(1) in the case of a county with bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue



from revenue received under a tax rate imposed under this section is made, one-hundredth of one percent (0.01%) and may not exceed three-tenths of one percent (0.3%); and (2) in the case of a county with no bonds or lease agreements outstanding on July 1, 2023, for which a pledge of tax revenue from revenue received under a tax rate imposed under this section is made, one-hundredth of one percent (0.01%) and may not exceed two-tenths of one percent (0.2%).

Not more than an amount equal to the amount of revenue that is attributable to two-tenths of one percent (0.2%) of a tax rate imposed under this section may be used for operating expenses for correctional facilities and rehabilitation facilities in the county.

(b) The tax rate imposed under this section may not be in effect for more than:

- (1) twenty-two (22) years, in the case of a tax rate imposed in an ordinance adopted before January 1, 2019; or
- (2) twenty-five (25) years, in the case of a tax rate imposed in an ordinance adopted on or after January 1, 2019.

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)~~ **(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 by the county only for paying for correctional facilities and rehabilitation facilities in the county.

SECTION 80. IC 6-3.6-6-2.8, AS ADDED BY P.L.95-2022, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 2.8. (a) As used in this section, "emergency medical services" has the meaning set forth in IC 16-18-2-110.

~~(b)~~ **(b)** This section applies only to counties that:

- ~~(1)~~ provide emergency medical services for all local units in the county; and
- ~~(2)~~ pay one hundred percent (100%) of the costs to provide those services.

~~(c)~~ **(b)** The fiscal body of a county described in subsection ~~(b)~~ may adopt an ordinance to impose a tax rate for emergency medical services 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-five (25)



years. If a county fiscal body adopts an ordinance under this section, but subsequently ceases to meet the applicability provision under subsection (b), the tax rate imposed under the ordinance shall expire on December 31 of the year in which the county ceases to be eligible to enact the ordinance.

(d) (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 by the county only for paying for operating costs incurred by the county for emergency medical services that are provided throughout the county.

SECTION 81. IC 6-3.6-6-8, AS AMENDED BY P.L.247-2017, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: 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~~ **subsections (c) and (d)**, 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).

(d) From the amount of the certified distribution that is allocated to public safety purposes, and after making allocations under IC 6-3.6-11, the adopting body may adopt a resolution that one (1) or more township fire departments, volunteer fire departments, fire protection territories, or fire protection districts shall receive an amount of the tax revenue to be distributed under



this section during the following calendar year up to the amount of revenue that is attributable to five one-hundredths of one percent (0.05%) of the tax rate imposed for allocations to public safety purposes. A resolution adopted under this subsection must include information on the service area for each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. Any distribution under this subsection must be based on the assessed value of real property, not including land, that is served by each township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable. 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 township fire department, volunteer fire department, fire protection territory, or fire protection district, as applicable, shall be distributed before the remainder of the tax revenue is allocated under subsection (b).

SECTION 82. IC 6-3.6-11-9, AS ADDED BY P.L.159-2020, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 9. (a) This section applies to the calculation and allocation of certified shares among civil taxing units in Hamilton County after 2020 and before ~~2024~~: **2026**.

(b) For each calendar year to which this section applies, the amount of a civil taxing unit's certified shares is equal to:

- (1) the amount of the civil taxing unit's certified shares determined under IC 6-3.6-6, for a civil taxing unit other than the city of Carmel or the city of Fishers;
- (2) the adjusted amount determined under subsection (c), for the city of Carmel; or
- (3) the adjusted amount determined under subsection (d), for the city of Fishers.

(c) For each calendar year to which this section applies, the adjusted amount of the city of Carmel's certified shares is equal to the lesser of:

- (1) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section; or
- (2) the product of:
 - (A) the amount of the city of Carmel's certified shares determined for the immediately preceding calendar year under



IC 6-3.6-6, for 2021, or this section, after 2021; and
 (B) ~~one and twenty-five thousandths (1.025)~~: **one and three hundredths (1.03)**.

(d) For each calendar year to which this section applies, the adjusted amount of the city of Fishers' certified shares is equal to:

- (1) the sum of:
 - (A) the amount of the city of Carmel's certified shares determined under IC 6-3.6-6, without regard to this section; and
 - (B) the amount of the city of Fishers' certified shares determined under IC 6-3.6-6, without regard to this section; minus
- (2) the adjusted amount of the city of Carmel's certified shares determined under subsection (c).

SECTION 83. IC 6-6-2.5-6.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 6.5. As used in this chapter, "compressed natural gas product fuel station" means a fuel station that purchases special fuel, converts it into compressed natural gas product, and sells the compressed natural gas product from a metered pump at the same location.**

SECTION 84. IC 6-6-2.5-30, AS AMENDED BY P.L.218-2017, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 30. (a) The following are exempt from the special fuel tax:

- (1) Special fuel sold by a supplier to a licensed exporter for export from Indiana to another state or country to which the exporter is specifically licensed to export exports by a supplier, or exports for which the destination state special fuel tax has been paid to the supplier and proof of export is available in the form of a destination state bill of lading.
- (2) Special fuel sold to the United States or an agency or instrumentality thereof.
- (3) Special fuel sold to a post exchange or other concessionaire on a federal reservation within Indiana. However, the post exchange or concessionaire shall collect, report, and pay quarterly to the department any tax permitted by federal law on special fuel sold.
- (4) Special fuel sold to a public transportation corporation established under IC 36-9-4 and used for the transportation of persons for compensation within the territory of the corporation.
- (5) Special fuel sold to a public transit department of a municipality and used for the transportation of persons for





Courthouse, Room 209
100 West Kirkwood Avenue
Bloomington, IN 47404
Office (812) 349-2510
Fax (812) 349-2280

INTERNAL MEMORANDUM

Intended Audience: All Monroe County Taxing Entities

Reference: 2023 Monroe County Income Tax Council Voting Allocation

Date: May 18, 2023

1. IC 6-3.6-3-1(b) defines who participates in a local income tax council's membership. (See attached codified law)
2. IC 6-3.6-3-6 defines the allocation of votes for each taxing entity. Item (c) states the distributing of voting shares mimic the same percentage as their percentage of the total county census in the taxing entity.
3. Total 2020 Official Census for Monroe County is 139,718.
4. This document provides the official Monroe County Income Tax Council Vote Allocation Notice with the voting allocation for all official Income Tax Council business. The population percentage for each taxing unit is converted to the total population percentage for the county for that unit and this assigns their numerical voting allocation. The entire county's population is divided by the numerical population for each unit, such that all units add up to 100%. The table below provides the official mathematical computation for each unit.

Unit of Government	2020 Census Population	Percentage of Total County Population	Number of Income Tax Votes Computed
City of Bloomington 9 City Council Members	79,168	56.66%	6.30/Council Member
Town of Ellettsville 5 Town Council Members	6,655	4.76%	.95/Council Member
Town of Stinesville 3 Town Council Members	220	0.16%	.05/Council Member
Unincorporated County area- voted on by the 7 Members of Monroe County Council	53,675	38.43%	5.49/Council Member
Total Monroe County	139,718	100%	100.03

PS LIT
Distribution for 2019 - 2023

Figures from August 9, 2022 Meeting of
PS LIT Committee

		2019			2020			2021			2022			2023			
		Revenue	Tax Rate	% of Revenue	Revenue	Tax Rate	% of revenue	Revenue	Tax Rate	% of revenue	Revenue*	Tax Rate	% of revenue	Revenue estimate	Tax Rate	% of revenue	
	Public Safety Revenue (Tax Rate) = Total of 1) + 2) + 3)	8,240,880	0.250%	100%	8,654,679	0.250%	100%	9,459,193	0.250%	100%	9,025,682	0.250%	100%	10,233,927	0.250%	100%	2023 Estimated Revenue - Per DLGF Report
PSAP	1) PSAP Revenue (Allocation)	3,019,458	0.0916%	36.64%	2,263,238	0.065%	26.150%	2,247,490	0.059%	23.760%	2,913,490	0.081%	32.280%	2,585,000	0.063%	25.259%	PS LIT portion of proposed 2023 Dispatch Budget
PSAP Unappropriated					826												
GENERAL PURPOSE PUBLIC SAFETY	2) Allocation to Qualified Providers	360,000	0.0109%	4.37%	389,461	0.011%	4.50%	0		0.00%	0		0.00%	0		0.00%	
	3) Public Safety Certified Shares	4,861,422	0.1475%	58.99%	6,001,154	0.173%	69.34%	7,211,703	0.191%	76.240%	6,112,192	0.169%	67.72%	7,648,927	0.187%	74.74%	
	Monroe County	2,247,166	46.22%		2,757,687	45.95%		3,308,689	45.88%		2,805,855	45.91%		3,506,268	45.84%		Note: these estimated percentages apply to the Public Safety Certified Shares
	City of Bloomington	2,473,382	50.88%		3,071,734	51.19%		3,696,214	51.25%		3,130,985	51.23%		3,924,664	51.31%		
	Town of Ellettsville	140,013	2.88%		170,688	2.84%		205,552	2.85%		174,401	2.85%		217,230	2.84%		
	Town of Stinesville	861	0.02%		1,046	0.02%		1,246	0.02%		951	0.02%		1,322	0.02%		

*Does not include 2022 Supplemental Distribution