HOUSE BILL No. 1475

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-18.5-23; IC 6-3.5; IC 36-8.

Synopsis: Statewide 911 system. Removes the requirement that a county council (for a county adjusted gross income tax) or a county income tax council (for a local option income tax) must impose certain additional tax rates as a condition of imposing an additional tax rate for public safety. Authorizes the fiscal bodies of a county and another political subdivision that are parties to a contract under which the county has assumed the responsibility of operating a public safety answering point to jointly petition the department of local government finance to adjust the maximum permissible ad valorem property tax levies of the respective units. Increases the statewide 911 fee: (1) for a prepaid user from \$0.50 to \$1; and (2) for a standard user from \$0.90 to \$1. Authorizes the statewide 911 board (board) to audit wireless telecommunications service providers on an annual basis to determine compliance with statewide 911 laws. Beginning with the 2015 state fiscal year, requires the board to distribute statewide 911 fees to counties: (1) on a population basis; and (2) in amounts equal to distributions during the 2014 fiscal year. Requires public safety answering points to provide an annual report to the board concerning dispatch costs and funding. Requires the board to forward the report to the general assembly. Makes technical corrections.

Effective: July 1, 2015.

Karickhoff

January 14, 2015, read first time and referred to Committee on Ways and Means.



First Regular Session of the 119th General Assembly (2015)

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 2014 Regular Session and 2014 Second Regular Technical Session of the General Assembly.

HOUSE BILL No. 1475

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

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

SECTION 1. IC 6-1.1-18.5-23 IS ADDED TO THE INDIANA
CODE AS A NEW SECTION TO READ AS FOLLOWS
[EFFECTIVE JULY 1, 2015]: Sec. 23. (a) This section applies to a
county in which the county has contractually assumed from
another political subdivision the responsibility of operating a
public safety answering point.
(b) The fiscal bodies of a county and another political

- (b) The fiscal bodies of a county and another political subdivision that are parties to a contract described in subsection (a) may jointly petition the department of local government finance to adjust the maximum permissible ad valorem property tax levies for the ensuing calendar year of the petitioning units as follows:
 - (1) To increase the county's maximum permissible ad valorem property tax levy for the ensuing calendar year by the amount levied in the preceding calendar year by the petitioning political subdivision to pay expenses incurred to operate the



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1	public safety answering point.
2	(2) To decrease the maximum permissible ad valorem
3	property tax levy for the ensuing calendar year of the
4	petitioning political subdivision by the amount that the
5	petitioning political subdivision levied in the preceding
6	calendar year to pay expenses incurred to operate the public
7	safety answering point.
8	SECTION 2. IC 6-3.5-1.1-25, AS AMENDED BY P.L.261-2013,
9	SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
0	JULY 1, 2015]: Sec. 25. (a) As used in this section, "public safety"
1	refers to the following:
2	(1) A police and law enforcement system to preserve public peace
3	and order.
4	(2) A firefighting and fire prevention system.
5	(3) Emergency ambulance services (as defined in
6	IC 16-18-2-107).
7	(4) Emergency medical services (as defined in IC 16-18-2-110).
8	(5) Emergency action (as defined in IC 13-11-2-65).
9	(6) A probation department of a court.
20	(7) Confinement, supervision, services under a community
21	corrections program (as defined in IC 35-38-2.6-2), or other
22	correctional services for a person who has been:
22 23 24	(A) diverted before a final hearing or trial under an agreement
.4	that is between the county prosecuting attorney and the person
	or the person's custodian, guardian, or parent and that provides
25 26	for confinement, supervision, community corrections services,
27	or other correctional services instead of a final action
28	described in clause (B) or (C);
.9	(B) convicted of a crime; or
0	(C) adjudicated as a delinquent child or a child in need of
1	services.
2	(8) A juvenile detention facility under IC 31-31-8.
3	(9) A juvenile detention center under IC 31-31-9.
4	(10) A county jail.
5	(11) A communications system (as defined in IC 36-8-15-3), an
6	enhanced emergency telephone system (as defined in
7	IC 36-8-16-2 (before its repeal on July 1, 2012)), or the statewide
8	911 system (as defined in IC 36-8-16.7-22).
9	(12) Medical and health expenses for jail inmates and other
0	confined persons.
-1	(13) Pension payments for any of the following:
-2	(A) A member of the fire department (as defined in



1	IC 36-8-1-8) or any other employee of a fire department.
2	(B) A member of the police department (as defined in
3	IC 36-8-1-9), a police chief hired under a waiver under
4	IC 36-8-4-6.5, or any other employee hired by a police
5	department.
6	(C) A county sheriff or any other member of the office of the
7	county sheriff.
8	(D) Other personnel employed to provide a service described
9	in this section.
0	(b) If a county council has imposed a tax rate of at least twenty-five
1	hundredths of one percent (0.25%) under section 24 of this chapter, a
2	tax rate of at least twenty-five hundredths of one percent (0.25%) under
3	section 26 of this chapter, or a total combined tax rate of at least
4	twenty-five hundredths of one percent (0.25%) under sections 24 and
5	26 of this chapter, the A county council may also adopt an ordinance
6	to impose an additional tax rate under this section to provide funding
7	for public safety.
8	(c) A tax rate under this section may not exceed twenty-five
9	hundredths of one percent (0.25%).
20	(d) If a county council adopts an ordinance to impose a tax rate
21	under this section, not more than ten (10) days after the vote, the
22	county auditor shall send a certified copy of the ordinance to the
	commissioner of the department, the director of the budget agency, and
23 24	the commissioner of the department of local government finance in an
25	electronic format approved by the director of the budget agency.
26	(e) A tax rate under this section is in addition to any other tax rates
27	imposed under this chapter and does not affect the purposes for which
28	other tax revenue under this chapter may be used.
.9	(f) Except as provided in subsection (k) or (l), the county auditor
0	shall distribute the portion of the certified distribution that is
1	attributable to a tax rate under this section to the county and to each
2	municipality in the county that is carrying out or providing at least one
3	(1) of the public safety purposes described in subsection (a). The
4	amount that shall be distributed to the county or municipality is equal
5	to the result of:
6	(1) the portion of the certified distribution that is attributable to a
7	tax rate under this section; multiplied by
8	(2) a fraction equal to:
9	(A) the attributed allocation amount (as defined in
0.	IC 6-3.5-1.1-15) of the county or municipality for the calendar
-1	year; divided by
-2	(B) the sum of the attributed allocation amounts of the county



1	and each municipality in the county that is entitled to a
2	distribution under this section for the calendar year.
3	The county auditor shall make the distributions required by this
4	subsection not more than thirty (30) days after receiving the portion of
5	the certified distribution that is attributable to a tax rate under this
6	section. Tax revenue distributed to a county or municipality under this
7	subsection must be deposited into a separate account or fund and may
8	be appropriated by the county or municipality only for public safety
9	purposes.
10	(g) The department of local government finance may not require a
11	county or municipality receiving tax revenue under this section to
12	reduce the county's or municipality's property tax levy for a particular
13	year on account of the county's or municipality's receipt of the tax
14	revenue.
15	(h) The tax rate under this section and the tax revenue attributable
16	to the tax rate under this section shall not be considered for purposes
17	of computing:
18	(1) the maximum income tax rate that may be imposed in a county
19	under section 2 of this chapter or any other provision of this
20	chapter;
21	(2) the maximum permissible property tax levy under
22	IC 6-1.1-18.5-3; or
23	(3) the credit under IC 6-1.1-20.6.
24	(i) The tax rate under this section may be imposed or rescinded at
25	the same time and in the same manner that the county may impose or
26	increase a tax rate under section 24 of this chapter.
27	(j) The department of local government finance and the department
28	of state revenue may take any actions necessary to carry out the
29	purposes of this section.
30	(k) Two (2) or more political subdivisions that are entitled to receive
31	a distribution under this section may adopt resolutions providing that
32	some part or all of those distributions shall instead be paid to one (1)
33	political subdivision in the county to carry out specific public safety
34	purposes specified in the resolutions.
35	(l) A fire department, volunteer fire department, or emergency
36	medical services provider that:
37	(1) provides fire protection or emergency medical services within
38	the county; and
39	(2) is operated by or serves a political subdivision that is not
40	otherwise entitled to receive a distribution of tax revenue under
41	this section;

may before July 1 of a year apply to the county council for a



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distribution of tax revenue under this section during the following calendar year. The county council 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. A resolution approved under this subsection providing for a distribution to one (1) or more fire departments, volunteer fire departments, or emergency medical services providers 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 distributed under subsection (f).

SECTION 3. IC 6-3.5-6-31, AS AMENDED BY P.L.261-2013, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 31. (a) As used in this section, "public safety" refers to the following:

- (1) A police and law enforcement system to preserve public peace and order.
- (2) A firefighting and fire prevention system.
- (3) Emergency ambulance services (as defined in IC 16-18-2-107).
- (4) Emergency medical services (as defined in IC 16-18-2-110).
- (5) Emergency action (as defined in IC 13-11-2-65).
- 25 (6) A probation department of a court.
 - (7) Confinement, supervision, services under a community corrections program (as defined in IC 35-38-2.6-2), or other correctional services for a person who has been:
 - (A) diverted before a final hearing or trial under an agreement that is between the county prosecuting attorney and the person or the person's custodian, guardian, or parent and that provides for confinement, supervision, community corrections services, or other correctional services instead of a final action described in clause (B) or (C):
 - (B) convicted of a crime; or
 - (C) adjudicated as a delinquent child or a child in need of services.
 - (8) A juvenile detention facility under IC 31-31-8.
 - (9) A juvenile detention center under IC 31-31-9.
- 40 (10) A county jail.
- 41 (11) A communications system (as defined in IC 36-8-15-3), an 42 enhanced emergency telephone system (as defined in



1	IC 36-8-16-2 (before its repeal on July 1, 2012)), or the statewide
2	911 system (as defined in IC 36-8-16.7-22).
3	(12) Medical and health expenses for jail inmates and other
4	confined persons.
5	(13) Pension payments for any of the following:
6	(A) A member of the fire department (as defined in
7	IC 36-8-1-8) or any other employee of a fire department.
8	(B) A member of the police department (as defined in
9	IC 36-8-1-9), a police chief hired under a waiver under
10	IC 36-8-4-6.5, or any other employee hired by a police
11	department.
12	(C) A county sheriff or any other member of the office of the
13	county sheriff.
14	(D) Other personnel employed to provide a service described
15	in this section.
16	(b) The county income tax council may adopt an ordinance to
17	impose an additional tax rate under this section to provide funding for
18	public safety. if:
19	(1) the county income tax council has imposed a tax rate under
20	section 30 of this chapter, in the case of a county containing a
21	consolidated city; or
	• •
22	(2) the county income tax council has imposed a tax rate of at
22 23	(2) the county income tax council has imposed a tax rate of at least twenty-five hundredths of one percent (0.25%) under section
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23	least twenty-five hundredths of one percent (0.25%) under section
23 24	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of
23 24 25	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total
23 24 25 26	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the
23 24 25 26 27	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one
23 24 25 26 27 28	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated
23 24 25 26 27 28 29	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city.
23 24 25 26 27 28 29 30	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following:
23 24 25 26 27 28 29 30 31	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county
23 24 25 26 27 28 29 30 31 32	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city.
23 24 25 26 27 28 29 30 31 32 33	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of
23 24 25 26 27 28 29 30 31 32 33 34	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city.
23 24 25 26 27 28 29 30 31 32 33 34 35	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city. (d) If a county income tax council adopts an ordinance to impose a
23 24 25 26 27 28 29 30 31 32 33 34 35 36	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city. (d) If a county income tax council adopts an ordinance to impose a tax rate under this section, not more than ten (10) days after the vote,
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city. (d) If a county income tax council adopts an ordinance to impose a tax rate under this section, not more than ten (10) days after the vote, the county auditor shall send a certified copy of the ordinance to the
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city. (d) If a county income tax council adopts an ordinance to impose a tax rate under this section, not more than ten (10) days after the vote, the county auditor shall send a certified copy of the ordinance to the commissioner of the department, the director of the budget agency, and
23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39	least twenty-five hundredths of one percent (0.25%) under section 30 of this chapter, a tax rate of at least twenty-five hundredths of one percent (0.25%) under section 32 of this chapter, or a total combined tax rate of at least twenty-five hundredths of one percent (0.25%) under sections 30 and 32 of this chapter, in the case of a county other than a county containing a consolidated city. (c) A tax rate under this section may not exceed the following: (1) Five-tenths of one percent (0.5%), in the case of a county containing a consolidated city. (2) Twenty-five hundredths of one percent (0.25%), in the case of a county other than a county containing a consolidated city. (d) If a county income tax council adopts an ordinance to impose a tax rate under this section, not more than ten (10) days after the vote, the county auditor shall send a certified copy of the ordinance to the commissioner of the department, the director of the budget agency, and the commissioner of the department of local government finance in an



1	other tax revenue under this chapter may be used.
2	(f) Except as provided in subsections (l) and (m), the county auditor
3	shall distribute the portion of the certified distribution that is
4	attributable to a tax rate under this section to the county and to each
5	municipality in the county that is carrying out or providing at least one
6	(1) of the public safety purposes described in subsection (a). The
7	amount that shall be distributed to the county or municipality is equal
8	to the result of:
9	(1) the portion of the certified distribution that is attributable to a
10	tax rate under this section; multiplied by
11	(2) a fraction equal to:
12	(A) the total property taxes being collected in the county by
13	the county or municipality for the calendar year; divided by
14	(B) the sum of the total property taxes being collected in the
15	county by the county and each municipality in the county that
16	is entitled to a distribution under this section for the calendar
17	year.
18	The county auditor shall make the distributions required by this
19	subsection not more than thirty (30) days after receiving the portion of
20	the certified distribution that is attributable to a tax rate under this
21	section. Tax revenue distributed to a county or municipality under this
22	subsection must be deposited into a separate account or fund and may
23	be appropriated by the county or municipality only for public safety
24	purposes.
25	(g) The department of local government finance may not require a
26	county or municipality receiving tax revenue under this section to
27	reduce the county's or municipality's property tax levy for a particular
28	year on account of the county's or municipality's receipt of the tax
29	revenue.
30	(h) The tax rate under this section and the tax revenue attributable
31	to the tax rate under this section shall not be considered for purposes
32	of computing:
33	(1) the maximum income tax rate that may be imposed in a county
34	under section 8 or 9 of this chapter or any other provision of this
35	chapter;
36	(2) the maximum permissible property tax levy under
37	IC 6-1.1-18.5-3; or
38	(3) the credit under IC 6-1.1-20.6.
39	(i) The tax rate under this section may be imposed or rescinded at
40	the same time and in the same manner that the county may impose or
41	increase a tax rate under section 30 of this chapter.
42	(j) The department of local government finance and the department



of state revenue may take any actions necessary to carry out the purposes of this section.

- (k) Notwithstanding any other provision, in Lake County the county council (and not the county income tax council) is the entity authorized to take actions concerning the additional tax rate under this section.
- (1) Two (2) or more political subdivisions that are entitled to receive a distribution under this section may adopt resolutions providing that some part or all of those distributions shall instead be paid to one (1) political subdivision in the county to carry out specific public safety purposes specified in the resolutions.
- (m) 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. The county income tax council 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. A resolution approved under this subsection providing for a distribution to one (1) or more fire departments, volunteer fire departments, or emergency services providers 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 distributed under subsection (f).

SECTION 4. IC 36-8-16.6-11, AS AMENDED BY P.L.107-2014, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 11. (a) The board shall impose an enhanced prepaid wireless charge on each retail transaction. that occurs after June 30, 2010. The amount of the initial charge imposed under this section may not exceed one-half (1/2) of the monthly wireless emergency enhanced 911 fee assessed under IC 36-8-16.5-25.5 (before its repeal on July 1, 2012). The board shall increase the amount of the charge imposed under this section so that the amount of the charge imposed after June 30, 2012, under this section equals fifty cents (\$0.50): equals one dollar (\$1).



1	(b) Subject to legislative approval, after the increase described in
2	subsection (a) and after June 30, 2012, the board may increase the
3	enhanced prepaid wireless charge to ensure adequate revenue for the
4	board to fulfill its duties and obligations under this chapter and
5	IC 36-8-16.7.
6	(c) A consumer that is the federal government or an agency of the
7	federal government is exempt from the enhanced prepaid wireless
8	charge imposed under this section.
9	(d) This subsection applies to a provider that is designated by the
10	Indiana utility regulatory commission as an eligible
11	telecommunications carrier for purposes of receiving reimbursement
12	from the universal service fund through the administrator designated
13	by the Federal Communications Commission. A provider:
14	(1) is not considered an agency of the federal government for
15	purposes of the exemption set forth in subsection (c); and
16	(2) is liable for the enhanced prepaid wireless charge imposed
17	under this section with respect to prepaid wireless
18	telecommunications service provided by the provider in its
19	capacity as an eligible telecommunications carrier.
20	SECTION 5. IC 36-8-16.6-17, AS ADDED BY P.L.113-2010,
21	SECTION 151, IS AMENDED TO READ AS FOLLOWS
22	[EFFECTIVE JULY 1, 2015]: Sec. 17. (a) The department, in
23	conjunction and coordination with the board, shall establish
24	procedures:
25	(1) governing the collection and remittance of enhanced prepaid
26	wireless charges in accordance with the procedures established
27	under IC 6-8.1 concerning listed taxes; and
28	(2) allowing a seller to document that a sale of prepaid wireless
29	telecommunications service is not a retail transaction.
30	(b) A procedure established under subsection (a)(1):
31	(1) must take into consideration the differences between large and
32	small sellers, including smaller sales volumes; and
33	(2) may establish lower thresholds for the remittance of enhanced
34	prepaid wireless charges by small sellers.
35	For purposes of this subsection, a small seller is a seller that sells less
36	than one hundred dollars (\$100) of prepaid wireless
37	telecommunications service each month.
38	(c) On an annual basis, the board may audit providers to
39	determine compliance with procedures established under

subsection (a). Not later than March 1 of the year immediately

following an audit, the board shall submit, in an electronic format

under IC 5-14-6, a copy of the audit to the general assembly and



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the budget co	mı	mitt	ee.
SECTION	6.	IC	36-8-

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16.7-30, AS ADDED BY P.L.132-2012, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 30. (a) The state board of accounts shall audit the fund on an annual basis to determine whether the fund is being managed in accordance with this chapter. For each of the two (2) state fiscal years ending:

- (A) (1) June 30, 2013; and
- (B) (2) June 30, 2014;

the state board of accounts shall submit, not later than November 1 of each year during which the particular state fiscal year ends, a report of the audit required by this subsection to the budget committee for the budget committee's review. A report submitted under this subsection must be in an electronic format under IC 5-14-6.

- (b) On an annual basis, and in conjunction with the board's review under section 38(d) of this chapter of the state board of accounts' annual audit of PSAPs, the board shall review 911 service in Indiana, including the collection, disbursement, and use of the statewide 911 fee assessed under section 32 of this chapter. The purpose of the review is to ensure that the statewide 911 fee:
 - (1) does not exceed the amount reasonably necessary to provide adequate and efficient 911 service; and
 - (2) is used only for the purposes set forth in this chapter.
 - (c) For each of the two (2) calendar years ending:
 - (A) (1) December 31, 2013; and
 - (B) (2) December 31, 2014;

the board shall submit, not later than March 1 of the year immediately following the particular calendar year, a summary report of the board's findings under the review required by subsection (b) to the budget committee for the budget committee's review. A report submitted under this subsection must be in an electronic format under IC 5-14-6.

SECTION 7. IC 36-8-16.7-32, AS AMENDED BY P.L.107-2014, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015]: Sec. 32. (a) Except as provided in subsections (c) and (e), and subject to subsection (b) and section 48(e) of this chapter, the board shall assess a monthly statewide 911 fee on each standard user that is a customer having a place of primary use in Indiana at a rate that:

- (1) ensures full recovery of the amount needed for the board to make distributions to county treasurers consistent with this chapter; and
- (2) provides for the proper development, operation, and



1	maintenance of a statewide 911 system.
2	The amount of the initial fee assessed under this subsection is ninety
3	cents (\$0.90). one dollar (\$1).
4	(b) The board may adjust the statewide 911 fee to ensure adequate
5	revenue for the board to fulfill the board's duties and obligations under
6	this chapter, subject to the following:
7	(1) The fee may not be raised or lowered more than one (1) time
8	in a calendar year.
9	(2) The fee:
10	(A) may not be raised by an amount that is less than or equa
11	to ten cents (\$0.10) without review by the budget committee
12	and
13	(B) may not be raised or lowered by an amount that is more
14	than ten cents (\$0.10) without legislative approval.
15	(c) The fee assessed under this section does not apply to a prepaid
16	user in a retail transaction under IC 36-8-16.6.
17	(d) An additional fee relating to the provision of 911 service may
18	not be levied by a state agency or local unit of government. Ar
19	enhanced prepaid wireless charge (as defined in IC 36-8-16.6-4) is no
20	considered an additional fee relating to the provision of wireless 911
21	service for purposes of this section.
22	(e) A user is exempt from the fee if the user is any of the following
23	(1) The federal government or an agency of the federa
24	government.
25	(2) The state or an agency or instrumentality of the state.
26	(3) A political subdivision (as defined in IC 36-1-2-13) or ar
27	agency of a political subdivision.
28	(4) A user that accesses communications service solely through
29	a wireless data only service plan.
30	(f) This subsection applies to a provider that is designated by the
31	Indiana utility regulatory commission as an eligible
32	telecommunications carrier for purposes of receiving reimbursemen
33	from the universal service fund through the administrator designated
34	by the Federal Communications Commission. A provider:
35	(1) is not considered an agency of the federal government for
36	purposes of the exemption set forth in subsection (e); and
37	(2) is liable for the monthly statewide 911 fee assessed under
38	subsection (a) with respect to communications service provided
39	by the provider in its capacity as an eligible telecommunications
40	carrier.
41	SECTION 8. IC 36-8-16.7-37, AS ADDED BY P.L.132-2012

 ${\tt SECTION\,20, IS\, AMENDED\, TO\, READ\, AS\, FOLLOWS\, [EFFECTIVE]}$



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1	JULY 1, 2015]: Sec. 37. (a) Subject to subsection (b), the board shall
2	administer the fund in the following manner:
3	(1) In each state fiscal year, the board may retain the lesser of:
4	(A) ten percent (10%) of the statewide 911 fees deposited in
5	the fund in the previous state fiscal year; or
6	(B) the amount of fees deposited in the fund in the previous
7	state fiscal year that would provide for the operating expenses
8	of the statewide 911 system during the state fiscal year for
9	which the fees are retained;
10	to pay the board's expenses in administering this chapter and to
11 12	develop, operate, and maintain a statewide 911 system. The board
13	may decrease the amount of fees retained by the board under this
13 14	subdivision. (2) After retaining the amount set forth in subdivision (1) the
15	(2) After retaining the amount set forth in subdivision (1), the board shall distribute to the counties, in a the manner determined
16	by the board, under subsection (c), the remainder of the
17	statewide 911 fees in the fund. However, with respect to any state
18	fiscal year beginning after June 30, 2012, 2014, the board shall
19	first ensure a distribution to each county in an amount that is
20	equal to the average annual amount distributed to all PSAPs in the
21	county under IC 36-8-16 (before its repeal on July 1, 2012) and to
22	the county under IC 36-8-16.5 (before its repeal on July 1, 2012)
23	during the three (3) state fiscal years ending:
24	(A) June 30, 2009;
25	(H) June 30, 2009, (B) June 30, 2010; and
26	(C) June 30, 2011;
27	increased by a percentage that does not exceed the percent of
28	increase in the United States Department of Labor Consumer
29	Price Index during the twelve (12) months preceding the state
30	fiscal year for which the distribution is made. during the state
31	fiscal year ending June 30, 2014.
32	(3) If any statewide 911 fees remain in the fund after the
33	distributions ensured under subdivision (2), the board shall
34	distribute the fees as follows:
35	(A) Ninety percent (90%) of the fees shall be distributed to the
36	counties based upon each county's percentage of the state's
37	population.
38	(B) Ten percent (10%) of the fees shall be distributed equally
39	among the counties.
40	(b) The board may not distribute money in the fund in a manner that
41	impairs the ability of the board to fulfill its management and

administrative obligations under this chapter.



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1	(c) The board shall distribute statewide 911 fees under
2	subsection (a)(2) to the counties based upon each county's
3	percentage of the state's population.
4	SECTION 9. IC 36-8-16.7-38, AS ADDED BY P.L.132-2012,
5	SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
6	JULY 1, 2015]: Sec. 38. (a) A PSAP may use a distribution from a
7	county under this chapter only for the following:
8	(1) The lease, purchase, or maintenance of communications
9	service equipment.
10	(2) Necessary system hardware and software and data base
11	equipment.
12	(3) Personnel expenses, including wages, benefits, training, and
13	continuing education, only to the extent reasonable and necessary
14	for the provision and maintenance of:
15	(A) the statewide 911 system; or
16	(B) a wireline enhanced emergency telephone system funded
17	under IC 36-8-16 (before its repeal on July 1, 2012).
18	(4) Operational costs, including costs associated with:
19	(A) utilities;
20	(B) maintenance;
21	(C) equipment designed to provide backup power or system
22	redundancy, including generators; and
23	(D) call logging equipment.
24	(5) An emergency notification system that is approved by the
25	board under section 40 of this chapter.
26	(6) Connectivity to the Indiana data and communications system
27	(IDACS).
28	(7) Rates associated with communications service providers
29	enhanced emergency communications system network services.
30	(8) Mobile radio equipment used by first responders, other than
31	radio equipment purchased under subdivision (9) as a result of the
32	narrow banding requirements specified by the Federal
33	Communications Commission.
34	(9) Up to fifty percent (50%) of the costs associated with the
35	narrow banding or replacement of radios or other equipment as a
36	result of the narrow banding requirements specified by the
37	Federal Communications Commission.
38	(b) A PSAP may not use a distribution from a county under this
39	chapter for the following:
40	(1) The construction, purchase, renovation, or furnishing of PSAP
41	buildings.
42	(2) Vehicles.
	(2) (0)110100.



1	(c) Not later than January 31 of each year, each PSAP shall submit
2	to the board a report of the following:
3	(1) All expenditures made during the immediately preceding
4	calendar year from distributions under this chapter.
5	(2) Call data and statistics for the immediately preceding calendar
6	year, as specified by the board and collected in accordance with
7	any reporting method established or required by the board.
8	(3) All costs associated with dispatching appropriate public
9	safety agencies to respond to 911 calls received by the PSAP.
10	(4) All funding sources and amounts of funding used for costs
11	described in subdivision (3).
12	(d) Beginning in 2013, the state board of accounts annually shall
13	audit the expenditures of distributions under this chapter made during
14	the immediately preceding calendar year by each PSAP that receives
15	distributions under this chapter. In conducting an audit under this
16	subsection, the state board of accounts shall determine, in conjunction
17	with the board, whether the expenditures made by each PSAP are in
18	compliance with subsections (a) and (b). The board shall review and
19	further audit any ineligible expenditure identified by the state board of
20	accounts under this subsection or through any other report. If the board
21	verifies that the expenditure did not comply with this section, the board
22	shall ensure that the fund is reimbursed in the dollar amount of the
23	noncomplying expenditure from any source of funding, other than a
24	fund described in subsection (f), that is available to the PSAP or to a
25	unit in which the PSAP is located.
26	(e) For each of the two (2) calendar years ending:
27	(A) (1) December 31, 2013; and
28	(B) (2) December 31, 2014;
29	the state board of accounts shall submit, not later than March 1 of the
30	year immediately following the particular calendar year, a summary
31	report of the audits required by subsection (d) for the particular
32	calendar year to the budget committee for the budget committee's
33	review. A report submitted under this subsection must be in an
34	electronic format under IC 5-14-6.
35	(f) A distribution under section 37(a)(2) of this chapter must be
36	deposited by the treasurer of the county in a separate fund set aside for
37	the purposes allowed by subsections (a) and (b). The fund must be
38	known as the (insert name of county) 911 fund. The county
39	treasurer may invest money in the fund in the same manner that other
40	money of the county may be invested, but income earned from the
41	investment must be deposited in the fund set aside under this



subsection.

1	(g) Not later than November 1 of each year, the board shall
2	provide in an electronic format under IC 5-14-6 to the general
3	assembly the information submitted under subsection (c)(3) and
4	(c)(4).

