

ORDINANCE NO. 2023-17
BOARD OF COMMISSIONERS
HUNTINGTON COUNTY, INDIANA

An Ordinance to Adopt a Capital Improvement Plan
Pursuant to IC 6-3.6-6-9.5

WHEREAS, under previous law, the Indiana General Assembly has authorized counties to impose a County Economic development Income Tax (“CEDIT”) on the adjusted gross income of county taxpayers in accordance with IC 6-3.5-7 (“Previous Act”);

WHEREAS, Section 7 of the Previous Act provided that any CEDIT imposed remains in effect until rescinded;

WHEREAS, the Huntington County (“County”) Council (“Council”) pursuant to Council Ordinance 2000-01 imposed CEDIT on March 27, 2000, at a rate of twenty-five hundredths of one percent (0.25%) annually on the adjusted gross income of County taxpayers;

WHEREAS, the Indiana General Assembly has authorized counties to impose a Local Income Tax (“LIT”) on the adjusted gross income of county taxpayers in accordance with IC 6-3.6 (“Act”);

WHEREAS, Chapter 1 Section 5 of the Act provides that a reference in a statute or rule to a statute that is repealed and replaced in the same or a different form in Article 6 of Indiana Statutes shall be treated after December 31, 2016, as a reference to the new provision found in the Act.

WHEREAS, Chapter 6 Section 4 of the Act provides that the Council shall determine how Additional Revenue (as that term is defined by the Act) of LIT, will be allocated, and further that Additional Revenue may be allocated among certain uses, one of which being economic development purposes;

WHEREAS, Chapter 6 Section 4 of the Act provides that any determination by ordinance as to how Additional Revenue allocated for economic development purposes under the Act continues to apply until rescinded or modified;

WHEREAS, references to Additional Revenue allocated for economic development purposes under the Act is a reference to a new provision for CEDIT in the Previous Act, which has been repealed;

WHEREAS, Council Ordinance 2000-01 has not been rescinded or modified, therefore Council has determined twenty-five hundredths of one percent (0.25%) annually on the adjusted gross income of County taxpayers will be allocated to use for economic development projects—and distributed the County and Municipalities of the County on that basis of population;

WHEREAS, the Act provides that a county, city or town which fails to adopt a capital improvement plan may not receive (1) its fractional amount of the additional revenue to be

allocated for economic development purposes (“Distributive Share”); or (2) any amount of additional revenue that is distributed to it for economic development purposes designated for its use by another city or town in the county;

WHEREAS, Huntington County will be entitled to receive its Distributive Share upon adoption of this Capital Improvement Plan and will receive its Distributive Share monthly from the County Treasurer.

NOW, THEREFORE BE IT ORDERED by the Board of Commissioners of Huntington County, Indiana, that: The Capital Improvement Plan of Huntington County is hereby adopted, which plan is attached hereto as Exhibit “A”.

This ordinance shall become effective from and after the date of its adoption.

Adopted this 11th day of December, 2023.

BOARD OF COMMISSIONERS OF
HUNTINGTON COUNTY, INDIANA



Tom Wall



Terry Stoffel



Rob Miller

ATTEST:



Jill Landrum, Huntington County Auditor