

IC 6-9-39

Chapter 39. County Option Dog Tax

IC 6-9-39-1

"Animal care facility"

Sec. 1. As used in this chapter, "animal care facility" includes an animal control center, an animal shelter, a humane society, or another animal impounding facility that has as its purpose the humane treatment of animals.

As added by P.L.162-2006, SEC.36.

IC 6-9-39-2

"Taxable dog"

Sec. 2. As used in this chapter, "taxable dog" means a dog at least six (6) months of age.

As added by P.L.162-2006, SEC.36.

IC 6-9-39-3

Imposition of tax; adoption of ordinance by county fiscal body; tax rate

Sec. 3. (a) The fiscal body of a county may adopt an ordinance to impose a tax on a person who harbors or keeps a taxable dog in or near the person's premises in the county, regardless of who owns the taxable dog. A person who harbors or keeps a taxable dog in the county is liable for the tax.

(b) A tax imposed under this section may not exceed five dollars (\$5) per year for each taxable dog.

(c) The maximum amount of county option dog tax per year that may be imposed by an ordinance adopted under this section for taxable dogs kept in a kennel for breeding, boarding, training, or sale is an amount equal to the lesser of:

(1) the county option dog tax liability calculated without regard to this subsection for taxable dogs kept in the kennel for breeding, boarding, training, or sale; or

(2) for a kennel in which:

(A) more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, fifty dollars (\$50); or

(B) not more than six (6) taxable dogs are kept for breeding, boarding, training, or sale, thirty dollars (\$30).

As added by P.L.162-2006, SEC.36.

IC 6-9-39-4

Repeal of tax; procedure

Sec. 4. If an ordinance adopted under section 3 of this chapter is in effect in a county, the fiscal body of the county may rescind the ordinance imposing the county option dog tax.

As added by P.L.162-2006, SEC.36.

IC 6-9-39-5

Collection; designation of collection method by ordinance

Sec. 5. (a) The fiscal body of a county may collect a county option dog tax imposed under section 3 of this chapter by any combination of the following methods:

(1) By designating one (1) or more persons in the county to collect the tax.

(2) By requiring a person who harbors or keeps a taxable dog to submit a complete and accurate county option dog tax return.

(3) By a method other than a method described in subdivision (1) or (2) as determined by the fiscal body of the county.

(b) A designee under subsection (a)(1) may retain a fee from the tax collected for each taxable dog in an amount determined by the fiscal body not to exceed seventy-five cents (\$0.75). A designee shall remit the balance of the money collected to the county treasurer by the tenth day of each month.

(c) If a fiscal body chooses to collect a county option dog tax imposed under section 3 of this chapter by requiring the submission of a county option dog tax return under subsection (a), the county treasurer may include a county option dog tax return form with every property tax statement that is mailed to a person under IC 6-1.1-22-8.1(a)(1).

(d) The department of local government finance shall prescribe a county option dog tax return form that a county may use for the reporting of county option dog tax liability.

As added by P.L.162-2006, SEC.36. Amended by P.L.3-2008, SEC.67; P.L.87-2009, SEC.15.

IC 6-9-39-6

County option dog tax fund; canine research and education account

Sec. 6. (a) If a county fiscal body adopts an ordinance under section 3 of this chapter, the county treasurer shall establish a county option dog tax fund.

(b) At the time a county option dog tax fund is established under subsection (a), the county treasurer shall establish a canine research and education account within the county option dog tax fund established under subsection (a).

(c) Interest and investment income derived from money in a county option dog tax fund becomes part of the county option dog tax fund.

(d) Money in a county's county option dog tax fund at the end of a calendar year does not revert to the county's general fund.

As added by P.L.162-2006, SEC.36.

IC 6-9-39-7

Deposit of tax collections in fund; use of tax revenues

Sec. 7. (a) A county treasurer that receives county option dog tax revenue under section 5 of this chapter shall deposit the money in the county option dog tax fund according to the following allocation:

(1) Twenty percent (20%) for the canine research and education account established under section 6(b) of this chapter.

(2) Eighty percent (80%) for the uses designated by the fiscal body of the county under subsection (c).

(b) If an ordinance adopted under section 3 of this chapter is in effect in a county, the county auditor and the county treasurer shall include the county option dog tax revenue received by the county treasurer in the settlement procedures described in IC 6-1.1-27. Amounts accumulated in the county canine research and education account shall be paid to the state treasurer in accordance with the procedure described under IC 6-1.1-27-3.

(c) The fiscal body of a county that imposes a tax under this chapter may appropriate money in the county option dog tax fund, other than money allocated to the canine research and education account established under section 6(b) of this chapter, for any of the following purposes:

- (1) The use of animal care facilities.
- (2) Animal control, including dead animal disposal.
- (3) Reimbursement to farmers for livestock kills.
- (4) Reimbursement to people who have undergone rabies post exposure prophylaxis.

(d) The fiscal body of a county that imposes a tax under this chapter may establish requirements according to which individuals or entities are eligible to receive distributions of money appropriated for a purpose described in subsection (c).

As added by P.L.162-2006, SEC.36.

IC 6-9-39-8

Distribution of tax revenues to the state; appropriation to Purdue University School of Veterinary Science and Medicine

Sec. 8. (a) A special canine research and education account within the state general fund shall be established. Any payments issued to the state under section 7(b) of this chapter shall be deposited in the canine research and education account in the state general fund.

(b) Any income earned on money held in the canine research and education account established under subsection (a) becomes a part of that account.

(c) Any revenue remaining in the canine research and education account established under subsection (a) at the end of a fiscal year does not revert to the state general fund.

(d) There is annually appropriated to the Purdue University School of Veterinary Science and Medicine from the canine research and education account established under subsection (a) an amount equal to the sum of money deposited in the canine research and education account during the state fiscal year for its use in conducting canine disease research and education.

(e) On or about August 1 of each year, if there is a positive amount in the canine research and education account established under subsection (a), the auditor of state shall issue a warrant to the Purdue University School of Veterinary Science and Medicine for an amount equal to the amount of money accumulated in the canine research and education account.

As added by P.L.162-2006, SEC.36.

IC 6-9-39-9

Limitation of powers of counties and municipalities; dog licensing fees; legalizing of ordinance

Sec. 9. (a) Except as provided in subsection (b), after July 1, 2006, a county or a municipality (as defined in IC 36-1-2-11) of the county may not adopt an ordinance implementing a licensing system for dogs unless the county option dog tax under this chapter is in effect in the county.

(b) If:

(1) a county adopted an ordinance implementing a licensing system for dogs:

(A) after December 31, 2006; and

(B) before February 1, 2007; and

(2) the county did not first adopt the county option dog tax; the ordinance is legalized.

As added by P.L.162-2006, SEC.36. Amended by P.L.172-2011, SEC.111.