

SENATE BILL No. 6

DIGEST OF INTRODUCED BILL

Citations Affected: Numerous citations throughout the Indiana Code.

Synopsis: Technical corrections. Resolves technical conflicts and addresses technical problems in the Indiana Code, including removal of obsolete citation style references to "IC 1971" and updating the list of statutes codified outside Title 34 that confer immunity from civil liability. Provides that the technical corrections bill may be referred to as the "technical corrections bill of the 2018 general assembly". Specifies that this phrase may be used in the lead-in line of each SECTION of another bill to identify the provisions added, amended, or repealed by the technical corrections bill that are also amended or repealed in another bill being considered during the 2018 legislative session. Provides the publisher of the Indiana Code with guidance concerning resolution of amend/repeal conflicts between the technical corrections bill and other bills passed during the 2018 legislative session. Specifies that if there is a conflict between a provision in the technical corrections bill and a provision being repealed in another bill, the other bill's repealer is law. (The introduced version of this bill was prepared by the code revision commission.)

Effective: Upon passage; January 1, 2000 (retroactive); July 1, 2017 (retroactive); January 1, 2018 (retroactive); July 1, 2018; January 1, 2019.

Zakas

January 3, 2018, read first time and referred to Committee on Judiciary.



Second Regular Session 120th General Assembly (2018)

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 2017 Regular Session of the General Assembly.

SENATE BILL No. 6

A BILL FOR AN ACT to amend the Indiana Code concerning general provisions.

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

- 1 SECTION 1. IC 1-1-1.1-15, AS ADDED BY P.L.220-2011,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 15. Section 2 of this chapter does not repeal
4 the following statutes concerning state educational institutions:
5 (1) P.L.209-1988, SECTION 8 (concerning fee replacement
6 appropriations to Indiana University).
7 (2) P.L.209-1988, SECTION 14 (concerning the construction of
8 facilities for the animal disease diagnostic laboratory by Purdue
9 University).
10 (3) P.L.155-1992, SECTION 1 (concerning the issuance of bonds
11 by Purdue University for turbine generators).
12 (4) P.L.55-1994, SECTION 6 (concerning the issuance of
13 refunding bonds by Indiana State University).
14 (5) P.L.55-1994, SECTION 7 (concerning the issuance of bonds
15 for the following:
16 (A) A telephone/computer network by Purdue University.
17 (B) The university center addition by the University of



- 1 Southern Indiana.).
- 2 (6) P.L.340-1995, SECTION 117 (concerning the issuance of
- 3 bonds by Purdue University for the food science and agriculture
- 4 biotech complex project).
- 5 (7) P.L.340-1995, SECTION 118 (concerning the issuance of
- 6 bonds by Indiana State University for the advanced technology
- 7 center).
- 8 (8) P.L.340-1995, SECTION 119 (concerning the issuance of
- 9 bonds by Purdue University for the science and engineering
- 10 building project).
- 11 (9) P.L.340-1995, SECTION 120 (concerning the issuance of
- 12 bonds by Ivy Tech State College for the Ivy Tech State College,
- 13 South Bend Campus, main campus building project).
- 14 (10) P.L.340-1995, SECTION 121 (concerning the issuance of
- 15 bonds by Indiana University for the law school/Herron art school
- 16 project).
- 17 (11) P.L.340-1995, SECTION 122 (concerning the issuance of
- 18 bonds by Purdue University for the Purdue University, Calumet
- 19 campus, classroom and office building project).
- 20 (12) P.L.340-1995, SECTION 123 (concerning the issuance of
- 21 bonds by the University of Southern Indiana for the general
- 22 purpose classroom project).
- 23 (13) P.L.340-1995, SECTION 124 (concerning the issuance of
- 24 bonds by Indiana University for the classroom and student
- 25 support services building and renovation project).
- 26 (14) P.L.26-1996, SECTION 12 (amending P.L.340-1995,
- 27 SECTION 121 concerning the issuance of bonds by Indiana
- 28 University for the law school/Herron art school project).
- 29 (15) P.L.26-1996, SECTION 13 (amending P.L.340-1995,
- 30 SECTION 122 concerning the issuance of bonds by Purdue
- 31 University for the Purdue University, Calumet campus, classroom
- 32 and office building project).
- 33 (16) P.L.26-1996, SECTION 14 (amending P.L.340-1995,
- 34 SECTION 123 concerning the issuance of bonds by the
- 35 University of Southern Indiana for the general purpose classroom
- 36 project).
- 37 (17) P.L.26-1996, SECTION 15 (amending P.L.340-1995,
- 38 SECTION 124 concerning the issuance of bonds by Indiana
- 39 University for the classroom and student support services building
- 40 and renovation project).
- 41 (18) P.L.260-1997, SECTION 32 (concerning the issuance of
- 42 bonds for the following:



- 1 (A) Indiana University for the following:
 2 (i) Neal-Marshall Theater Project.
 3 (ii) Graduate School of Business.
 4 (iii) Southeast campus, Life Science Building.
 5 (B) Indiana University Purdue University at Indianapolis,
 6 Herron Art School/Law Building.
 7 (C) Purdue University for the following:
 8 (i) Food Science Building.
 9 (ii) Boiler upgrade Phase I.
 10 (iii) Calumet campus classrooms.
 11 (iv) Fort Wayne campus Science Building.
 12 (D) Indiana State University for the steam condensate
 13 distribution system.
 14 (E) Ball State University for the North Quadrangle Building.
 15 (F) Ivy Tech State College Lafayette campus for the Ross
 16 Road Building.
 17 (G) Indiana University Bloomington campus for the
 18 Auditorium Renovation, Phase I.
 19 (H) University of Southern Indiana for the Wellness/Fitness
 20 Recreational Facility.).
 21 (19) P.L.273-1999, SECTION 32 (concerning the issuance of
 22 bonds for the following:
 23 (A) Indiana University, Bloomington campus, for the
 24 Undergraduate Business School Renovation.
 25 (B) Indiana University, Kokomo campus, for the New Science
 26 and Allied Health Building.
 27 (C) Indiana University, Northwest campus, for the
 28 Professional Education Building.
 29 (D) Indiana University, South Bend campus, for the Student
 30 Activities Center.
 31 (E) Indiana University Purdue University at Indianapolis, for
 32 the Classroom Building University Information Technology
 33 Services (UITS).
 34 (F) Purdue University, West Lafayette campus, for the Visual
 35 Performing Arts Building.
 36 (G) Purdue University, West Lafayette campus, for the Boiler
 37 Upgrade Phase II.
 38 (H) Indiana State University, for the Power Plant.
 39 (I) Ball State University, for the South Quadrangle Project.
 40 (J) Ivy Tech State College, Bloomington campus.
 41 (K) University of Southern Indiana, for the Science Education
 42 Building.).



- 1 (20) P.L.273-1999, SECTION 39 (concerning the issuance of
 2 bonds for, or authority to construct, the following:
 3 (A) Purdue University, for the Purdue Memorial Union
 4 project.
 5 (B) Purdue University, Fort Wayne campus, for the parking
 6 garage number one.
 7 (C) Purdue University, Fort Wayne campus, for the parking
 8 garage number two.
 9 (D) University of Southern Indiana, for the wellness/fitness
 10 recreational facility.
 11 (E) Purdue University, for the Recreation Gymnasium
 12 project.).
- 13 (21) P.L.291-2001, SECTION 46 (concerning the issuance of
 14 bonds for the following:
 15 (A) Indiana University, Bloomington campus, for the
 16 Multidisciplinary Science Building Phase I.
 17 (B) Indiana University, Bloomington campus, for the
 18 Classroom Building associated with Graduate School of
 19 Business.
 20 (C) Indiana University Purdue University Indianapolis, for the
 21 Classroom Academic Building and Related Infrastructure.
 22 (D) Indiana University Purdue University Indianapolis, for the
 23 Campus Center.
 24 (E) Indiana University, Southeast campus, for the
 25 Library/Student Center.
 26 (F) Purdue University, West Lafayette campus, for the
 27 Engineering Building A&E/Chiller Plant.
 28 (G) Purdue University, West Lafayette campus, for the
 29 Computer Science Building Phase I.
 30 (H) Purdue University, West Lafayette campus, for the
 31 Mechanical Engineering Addition A&E.
 32 (I) Indiana State University, for the Stalker Hall renovation.
 33 (J) University of Southern Indiana, for the Science/Education
 34 Classroom Building completion.
 35 (K) Ball State University, for the Music Instructional Building.
 36 (L) Vincennes University, for the Technology Building Phase
 37 II.
 38 (M) Vincennes University, for the Performing Arts Center gift
 39 match.
 40 (N) Ivy Tech State College, Lafayette campus, for the Ross
 41 Road Building Phase III.
 42 (O) Ivy Tech State College, Richmond campus, for the



- 1 Classroom Building Phase I.
 2 (P) Ivy Tech State College, Evansville campus, for the Main
 3 Building Addition and Renovation Phase I.
 4 (Q) Ivy Tech State College, Terre Haute campus, for the
 5 Library and Business Building.
 6 (R) Ivy Tech State College, Valparaiso campus, for the
 7 Instructional Center.).
 8 (22) P.L.291-2001, SECTION 50 (concerning the issuance of
 9 bonds by Purdue University for the Recreational Gymnasium
 10 project).
 11 (23) P.L.291-2001, SECTION 51 (authorizing Indiana University
 12 to construct a women's field hockey facility).
 13 (24) P.L.138-2002, SECTION 1 (concerning the issuance of
 14 bonds by Purdue University for the Nanotechnologies/Life
 15 Sciences Research Facility).
 16 (25) P.L.173-2002, SECTION 4 (concerning the issuance of
 17 bonds by Vincennes University for a Technology Building, a
 18 Performing Arts Center, and a Recreation Building).
 19 (26) P.L.224-2003, SECTION 99 (concerning the issuance of
 20 bonds by Indiana University for the Indiana University - Purdue
 21 University at Fort Wayne Medical Building).
 22 (27) P.L.224-2003, SECTION 100 (concerning the issuance of
 23 bonds by Purdue University for the Indiana University - Purdue
 24 University at Fort Wayne Music Building).
 25 (28) P.L.224-2003, SECTION 101 (concerning the issuance of
 26 bonds by Indiana University and Purdue University for the
 27 following:
 28 (A) Indiana University, Bloomington campus, for the
 29 Multidisciplinary Science Building Phase II.
 30 (B) Indiana University Purdue University Indianapolis, for the
 31 Research Institute Building III.
 32 (C) Indiana University Purdue University Indianapolis, for the
 33 Information Sciences Building.
 34 (D) Purdue University, West Lafayette campus, for the
 35 Millennium Engineering Building.
 36 (E) Purdue University, West Lafayette campus, for the
 37 Biomedical Engineering Building.
 38 (F) Indiana University-Purdue University Indianapolis Campus
 39 Center.).
 40 (29) P.L.224-2003, SECTION 102 (concerning the issuance of
 41 bonds by the University of Southern Indiana for renovation of the
 42 University Center).



- 1 (30) P.L.224-2003, SECTION 103 (concerning the issuance of
2 bonds for the University of Southern Indiana Library).
- 3 (31) P.L.224-2003, SECTION 104 (concerning the issuance of
4 bonds by the University of Southern Indiana for the parking
5 garage project).
- 6 (32) P.L.224-2003, SECTION 105 (concerning the issuance of
7 bonds for Indiana University, South Bend campus, land
8 acquisition).
- 9 (33) P.L.224-2003, SECTION 106 (concerning the issuance of
10 bonds for Vincennes University, Jasper campus, Jasper Center
11 New Academic Building).
- 12 (34) P.L.224-2003, SECTION 107 (concerning the issuance of
13 bonds by Ivy Tech State College for the following:
14 (A) Richmond Building Addition, Phase II.
15 (B) Indianapolis/Lawrence Roosevelt Building Acquisition.
16 (C) Valparaiso New Campus, Phase I.
17 (D) Madison A&E.
18 (E) Portage A&E.
19 (F) Marion A&E.
20 (G) Evansville Phase II Project.).
- 21 (35) P.L.224-2003, SECTION 108 (concerning the issuance of
22 bonds by Ball State University for the Communication Media
23 Building).
- 24 (36) P.L.224-2003, SECTION 109 (concerning the issuance of
25 bonds by Purdue University, Calumet campus, for the Parking
26 Garage No. 1 project).
- 27 (37) P.L.224-2003, SECTION 110 (concerning the issuance of
28 bonds by Indiana State University, for the University Hall
29 Renovation and Business School A&E).
- 30 (38) P.L.121-2005, SECTION 2 (concerning the issuance of
31 bonds by Indiana University for the hotel facility adjacent to the
32 Indiana University Conference Center on the Indianapolis
33 campus).
- 34 (39) P.L.214-2005, SECTION 95 (concerning appropriations for
35 Ivy Tech State College for the Logansport campus).
- 36 (40) P.L.246-2005, SECTION 244 (concerning the issuance of
37 bonds for the following:
38 (A) Ivy Tech, Valparaiso New Campus, Phase II.
39 (B) Ivy Tech, Madison Main Campus Expansion.
40 (C) Ivy Tech, Marion New Campus.
41 (D) University of Southern Indiana, Education/Science
42 Building Completion SOB/GCB A&E and Physical Plant



- 1 Expansion.
 2 (E) Indiana State University, University Hall Renovation for
 3 College of Education.
 4 (F) University of Southern Indiana, Recreation and Fitness
 5 Center Expansion Phase II.
 6 (G) Purdue University, North Central Campus Parking Garage
 7 No. 1.
 8 (H) Indiana University, Bloomington campus, Central Heating
 9 Plant Renovation Phase I.
 10 (I) Purdue University, West Lafayette campus, Infrastructure
 11 and Utilities Improvement.
 12 (J) Ball State University, Boiler Plant Replacement and
 13 Chilled Water Plant Improvements.).
 14 (41) P.L.159-2006, SECTION 3 (making appropriations from the
 15 state general fund to the budget agency for general repair and
 16 rehabilitation or for repair and rehabilitation of dormitories or
 17 other student housing of state educational institutions and for the
 18 Indiana higher education telecommunications system).
 19 (42) P.L.192-2006, SECTION 12 (concerning the issuance of
 20 bonds by Indiana State University for the Student Recreation
 21 Center Project).
 22 (43) P.L.192-2006, SECTION 13 (concerning the issuance of
 23 bonds by Ball State University for the renovation and expansion
 24 of a recreation center).
 25 (44) P.L.192-2006, SECTION 14 (concerning the issuance of
 26 bonds by the University of Southern Indiana for a university
 27 center expansion).
 28 (45) P.L.234-2007, SECTION 175 (concerning the issuance of
 29 bonds by Vincennes University for a center for advanced
 30 manufacturing and applied technology on the Jasper campus).
 31 (46) P.L.234-2007, SECTION 176 (concerning the appropriation
 32 of money from the state general fund for construction of a center
 33 for advanced manufacturing in Gibson County).
 34 (47) P.L.234-2007, SECTION 177 (concerning authority given to
 35 Vincennes University to construct a multicultural center).
 36 (48) P.L.234-2007, SECTION 178 (concerning the appropriation
 37 of money from the state general fund to Indiana University School
 38 of Medicine for the construction of the Cancer Research
 39 Institute).
 40 (49) P.L.234-2007, SECTION 179, as amended by P.L.131-2008,
 41 SECTION 71.
 42 (50) P.L.234-2007, SECTION 180 (concerning issuance of bonds



- 1 by Purdue University for Purdue University West Lafayette;
 2 Animal Disease Diagnostic Laboratory (BSL-3));
 3 ~~(51)~~ **(50)** P.L.234-2007, SECTION 181 (concerning issuance of
 4 bonds by Indiana University for the new Athletic Facilities
 5 (including all related and subordinate components of the new
 6 Athletic facilities)).
 7 ~~(52)~~ **(51)** P.L.234-2007, SECTION 182 (making appropriations
 8 from the state general fund to the budget agency for general repair
 9 and rehabilitation or for repair and rehabilitation of dormitories
 10 or other student housing of state educational institutions and for
 11 the Indiana higher education telecommunications system).
 12 ~~(53)~~ **(52)** P.L.234-2007, SECTION 183 (making appropriations
 13 from the state general fund to Ivy Tech Community College for
 14 making lease payments for the Portage campus).
 15 ~~(54)~~ **(53)** P.L.234-2007, SECTION 186 (concerning the issuance
 16 of bonds by Purdue University for Purdue University North
 17 Central Campus Parking Garage No. 1).
 18 ~~(55)~~ **(54)** P.L.131-2008, SECTION 64 (concerning issuance of
 19 bonds by Indiana University, Purdue University at Fort Wayne
 20 Student Services and Library Complex).
 21 ~~(56)~~ **(55)** P.L.131-2008, SECTION 71, amending P.L.234-2007,
 22 SECTION 179 (concerning the issuance of bonds for the
 23 following:
 24 (A) Indiana University South Bend, Arts Building Renovation.
 25 (B) Indiana University Bloomington, Cyber Infrastructure
 26 Building.
 27 (C) Indiana University, Purdue University at Indianapolis,
 28 Neurosciences Research Building.
 29 (D) Indiana University Southeast Medical Education Center.
 30 (E) Indiana State University, Life Sciences/Chemistry
 31 Laboratory Renovations and Satellite Chiller Capacity.
 32 (F) Ball State University, Central Campus Academic Project,
 33 Phase I & Utilities.
 34 (G) Ivy Tech, Fort Wayne Technology Center and Demolition
 35 Costs.
 36 (H) Ivy Tech, Indianapolis Community College for the Fall
 37 Creek Expansion Project.
 38 (I) Ivy Tech, Lamkin Center for Instructional Development
 39 and Leadership.
 40 (J) Ivy Tech, Logansport.
 41 (K) Ivy Tech, Sellersburg.
 42 (L) Ivy Tech, Warsaw.



- 1 (M) Ivy Tech, Muncie\Anderson.
 2 (N) Ivy Tech, Elkhart Phase I.
 3 (O) Ivy Tech, Greencastle.
 4 (P) Purdue University Calumet, Gyt Building.
 5 (Q) Purdue University North Central, Student Services &
 6 Recreation Center.
 7 (R) University of Southern Indiana College of Business,
 8 General Classroom Building.
 9 (S) Vincennes University, Health and Science Lab
 10 Rehabilitation.
 11 (T) Indiana University, Purdue University at Fort Wayne
 12 Student Services and Library Complex.
 13 (U) Purdue University West Lafayette, Mechanical
 14 Engineering Addition.
 15 (V) Purdue University West Lafayette, Boiler No. 6.).
 16 ~~(57)~~ **(56)** P.L.182-2009(ss), SECTION 40, as amended by
 17 P.L.182-2009(ss), SECTION 518 (concerning the issuance of
 18 bonds for the following:
 19 (A) Purdue University:
 20 (i) Life Sciences Laboratory Renovations.
 21 (ii) Medical School Renovations.
 22 (B) Vincennes University:
 23 (i) Davis Hall.
 24 (ii) P.E. Building.
 25 (C) Indiana State University Federal Building.
 26 (D) Indiana University Northwest campus Tamarack Hall.
 27 (E) Ivy Tech Community College Gary campus.
 28 (F) University of Southern Indiana Teacher Theatre
 29 Replacement Project.
 30 (G) Indiana University Life Sciences Laboratory Renovations.
 31 (H) Indiana University Southeast Education and Technology
 32 Building.
 33 (I) Indiana University Purdue University at Indianapolis Life
 34 Sciences Laboratory Renovations.
 35 (J) Ivy Tech Community College:
 36 (i) Anderson campus.
 37 (ii) Bloomington campus.
 38 (iii) Warsaw campus.
 39 (iv) Ball State University Central Campus Rehabilitation.
 40 (v) Indiana University Purdue University Fort Wayne
 41 Northeast Indiana Innovation Center.).
 42 ~~(58)~~ **(57)** P.L.182-2009(ss), SECTION 41 (concerning issuance



- 1 of bonds for the following:
- 2 (A) Indiana University Purdue University at Indianapolis
- 3 Neurosciences Building.
- 4 (B) Indiana University Bloomington Cyber Infrastructure.
- 5 (C) Purdue University North Central Campus Student Services
- 6 Complex.).
- 7 ~~(59)~~ **(58)** P.L.182-2009(ss), SECTION 42 (concerning issuance
- 8 of bonds for the following:
- 9 (A) Purdue University Lafayette campus Student Fitness and
- 10 Wellness Center.
- 11 (B) Indiana University Purdue University at Fort Wayne
- 12 Parking Garage.).
- 13 ~~(60)~~ **(59)** P.L.182-2009(ss), SECTION 43 (concerning issuance
- 14 of bonds for Purdue University West Lafayette Drug Discovery
- 15 Facility).
- 16 ~~(61)~~ **(60)** P.L.182-2009(ss), SECTION 44 (concerning issuance
- 17 of bonds for the following:
- 18 (A) Indiana State University, Life Sciences/Chemistry
- 19 Laboratory Renovations & Chiller.
- 20 (B) Ball State University, Central Campus Academic Project,
- 21 Phase I & Utilities.
- 22 (C) Ivy Tech, Elkhart Phase I.).
- 23 ~~(62)~~ **(61)** P.L.182-2009(ss), SECTION 45 (concerning issuance
- 24 of bonds for Purdue University North Central Campus Parking
- 25 Garage No. 1).
- 26 SECTION 2. IC 2-5-1.7-13, AS ADDED BY P.L.269-2017,
- 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 UPON PASSAGE]: Sec. 13. (a) This section applies when a law or the
- 29 legislative council directs the legislative services agency to:
- 30 (1) conduct an independent, objective, nonpartisan audit or other
- 31 assessment of the stewardship, performance, or cost of
- 32 government entity policies, programs, or operations; or
- 33 (2) review an audit or other assessment related to the stewardship,
- 34 performance, or cost of governmental entity policies, programs,
- 35 or operations.
- 36 ~~(b) As used in this section, "legislative leaders" refers to the speaker~~
- 37 ~~of the house of representatives, the president pro tempore of the senate,~~
- 38 ~~the minority leader of the senate, and the minority leader of the house~~
- 39 ~~of representatives.~~
- 40 ~~(c)~~ **(b)** Upon request, a governmental entity shall provide the
- 41 legislative services agency with sufficient, appropriate evidence that
- 42 provides a reasonable basis for findings and conclusions related to the



1 objective of the assessment.

2 ~~(d)~~ (c) The legislative services agency shall use generally accepted
3 governmental auditing standards as a guideline for conducting or
4 reviewing an assessment (including the nature, extent, and timing of
5 necessary evidence and assessment activities) and determining the
6 sufficiency and appropriateness of evidence.

7 ~~(e)~~ (d) A governmental entity may redact material that is
8 confidential under any law only to the extent the legislative services
9 agency determines the legislative services agency has a reasonable
10 basis for findings and conclusions related to the objective of the
11 assessment without the redacted material, as determined under
12 generally accepted governmental auditing standards.

13 SECTION 3. IC 3-11-4-18, AS AMENDED BY P.L.169-2015,
14 SECTION 102, IS AMENDED TO READ AS FOLLOWS
15 [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) If a voter satisfies any
16 of the qualifications described in IC 3-11-10-24 that entitle a voter to
17 cast an absentee ballot by mail, the county election board shall, at the
18 request of the voter, mail the official ballot, postage fully prepaid, to
19 the voter at the address stated in the application.

20 (b) If the county election board mails an absentee ballot to a voter
21 required to file additional documentation with the county voter
22 registration office before voting by absentee ballot under this chapter,
23 the board shall include a notice to the voter in the envelope mailed to
24 the voter under section 20 of this chapter. The notice must inform the
25 voter that the voter must file the additional documentation required
26 under IC 3-7-33-4.5 with the county voter registration office not later
27 than noon on election day for the absentee ballot to be counted as an
28 absentee ballot, and that, if the documentation required under
29 IC 3-7-33-4.5 is filed after noon and before 6 p.m. on election day, the
30 ballot will be processed as a provisional ballot. The election division
31 shall prescribe the form of this notice under IC 3-5-4-8.

32 (c) Except as provided in this subsection, section 18.5 of this
33 chapter, or IC 3-11-10-26.5, the ballot shall be transmitted:

- 34 (1) on the day of the receipt of the voter's application; or
35 (2) not more than five (5) days after the date of delivery of the
36 ballots under section 15 of this chapter;

37 whichever is later. If the election board determines that the county
38 voter registration office has received an application from the applicant
39 for registration at an address within the precinct indicated on the
40 application, and the election board determines that this application is
41 pending under IC 3-7-33, the ballot shall be mailed on the date the
42 county voter registration office indicates under ~~IC 3-7-33-5(f)~~



- 1 **IC 3-7-33-5(g)** that the applicant is a registered voter.
- 2 (d) As required by 52 U.S.C. 21081, an election board shall
- 3 establish a voter education program (specific to a paper ballot or
- 4 optical scan ballot card provided as an absentee ballot under this
- 5 chapter) to notify a voter of the effect of casting multiple votes for a
- 6 single office.
- 7 (e) As provided by 52 U.S.C. 21081, when an absentee ballot is
- 8 transmitted under this section, the mailing must include:
- 9 (1) information concerning the effect of casting multiple votes for
- 10 an office; and
- 11 (2) instructions on how to correct the ballot before the ballot is
- 12 cast and counted, including the issuance of replacement ballots.
- 13 SECTION 4. IC 4-1-8-1, AS AMENDED BY P.L.85-2013,
- 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 UPON PASSAGE]: Sec. 1. (a) No individual may be compelled by any
- 16 state agency, board, commission, department, bureau, or other entity of
- 17 state government (referred to as "state agency" in this chapter) to
- 18 provide the individual's Social Security number to the state agency
- 19 against the individual's will, absent federal requirements to the
- 20 contrary. However, the provisions of this chapter do not apply to the
- 21 following:
- 22 (1) Department of state revenue.
- 23 (2) Department of workforce development.
- 24 (3) The programs administered by:
- 25 (A) the division of family resources;
- 26 (B) the division of mental health and addiction;
- 27 (C) the division of disability and rehabilitative services;
- 28 (D) the division of aging; and
- 29 (E) the office of Medicaid policy and planning;
- 30 of the office of the secretary of family and social services.
- 31 (4) Auditor of state.
- 32 (5) State personnel department.
- 33 (6) Secretary of state, with respect to the registration of
- 34 broker-dealers, agents, and investment advisors.
- 35 (7) The ~~legislative ethics~~ **lobby registration** commission, with
- 36 respect to the registration of lobbyists.
- 37 (8) Indiana department of administration, with respect to bidders
- 38 on contracts.
- 39 (9) Indiana department of transportation, with respect to bidders
- 40 on contracts.
- 41 (10) Indiana professional licensing agency.
- 42 (11) Department of insurance, with respect to licensing of



- 1 insurance producers.
- 2 (12) The department of child services.
- 3 (13) A pension fund administered by the board of trustees of the
- 4 Indiana public retirement system.
- 5 (14) The state police benefit system.
- 6 (15) The alcohol and tobacco commission.
- 7 (16) The state department of health, for purposes of licensing
- 8 radiologic technologists under IC 16-41-35-29(c).
- 9 (b) The bureau of motor vehicles may, notwithstanding this chapter,
- 10 require the following:
- 11 (1) That an individual include the individual's Social Security
- 12 number in an application for an official certificate of title for any
- 13 vehicle required to be titled under IC 9-17.
- 14 (2) That an individual include the individual's Social Security
- 15 number on an application for registration.
- 16 (3) That a corporation, limited liability company, firm,
- 17 partnership, or other business entity include its federal tax
- 18 identification number on an application for registration.
- 19 (4) That an individual include the individual's Social Security
- 20 number on an application for a license, a permit, or an
- 21 identification card.
- 22 (c) The Indiana department of administration, the Indiana
- 23 department of transportation, and the Indiana professional licensing
- 24 agency may require an employer to provide its federal employer
- 25 identification number.
- 26 (d) The department of correction may require a committed offender
- 27 to provide the offender's Social Security number for purposes of
- 28 matching data with the Social Security Administration to determine
- 29 benefit eligibility.
- 30 (e) The Indiana gaming commission may, notwithstanding this
- 31 chapter, require the following:
- 32 (1) That an individual include the individual's Social Security
- 33 number:
- 34 (A) in any application for a riverboat owner's license,
- 35 supplier's license, or occupational license; or
- 36 (B) in any document submitted to the commission in the
- 37 course of an investigation necessary to ensure that gaming
- 38 under IC 4-32.2, IC 4-33, and IC 4-35 is conducted with
- 39 credibility and integrity.
- 40 (2) That a sole proprietorship, a partnership, an association, a
- 41 fiduciary, a corporation, a limited liability company, or any other
- 42 business entity include its federal tax identification number on an



1 application for a riverboat owner's license or supplier's license.

2 (f) Notwithstanding this chapter, the department of education
3 established by IC 20-19-3-1 may require an individual who applies to
4 the department for a license or an endorsement to provide the
5 individual's Social Security number. The Social Security number may
6 be used by the department only for conducting a background
7 investigation, if the department is authorized by statute to conduct a
8 background investigation of an individual for issuance of the license or
9 endorsement.

10 SECTION 5. IC 4-23-10 IS REPEALED [EFFECTIVE UPON
11 PASSAGE]. (Appropriation for Publication of Reports of Indiana
12 Academy of Science).

13 SECTION 6. IC 4-23-24.2-5, AS AMENDED BY P.L.121-2016,
14 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 UPON PASSAGE]: Sec. 5. (a) The commission shall do the following:

- 16 (1) Enhance coordination and cooperation between state and local
17 governments.
- 18 (2) Review the effect of any federal or state legislation or any
19 court decisions on local governmental entities.
- 20 (3) Act as a forum for consultation among state and local
21 government officials.
- 22 (4) Conduct research on intergovernmental issues.
- 23 (5) Review studies of intergovernmental issues by universities,
24 research and consulting organizations, and entities.
- 25 (6) Issue reports on the commission's activities.

26 (b) ~~In addition to the duties set forth in subsection (a), the~~
27 ~~commission shall study the appropriate roles and responsibilities of the~~
28 ~~state, counties, municipalities, townships, and other political~~
29 ~~subdivisions in providing 911 and enhanced 911 services in Indiana.~~
30 ~~In conducting the study required by this subsection, the commission~~
31 ~~may consult with, or request necessary information or testimony from,~~
32 ~~local officials, public safety agencies, PSAPs (as defined in~~
33 ~~IC 36-8-16.7-20), the statewide 911 board established by~~
34 ~~IC 36-8-16.7-24, providers (as defined in IC 36-8-16.7-19), and any~~
35 ~~other appropriate witnesses or experts. Not later than November 1,~~
36 ~~2012, the commission shall submit to the legislative council and to the~~
37 ~~budget committee a report of the commission's findings and~~
38 ~~recommendations as a result of the study conducted under this~~
39 ~~subsection. The report to the legislative council and the budget~~
40 ~~committee under this subsection must be in an electronic format under~~
41 ~~IC 5-14-6. This subsection expires July 1, 2016.~~

42 SECTION 7. IC 4-33-4-21.2 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21.2. (a) The
 2 Indiana gaming commission shall require a licensed owner or an
 3 operating agent to conspicuously display the number of the toll free
 4 telephone line described in ~~IC 4-33-12-6~~ **IC 4-33-12-9** in the following
 5 locations:

- 6 (1) On each admission ticket to a riverboat if tickets are issued.
- 7 (2) On a poster or placard that is on display in a public area of
 8 each riverboat where gambling games are conducted.

9 (b) The toll free telephone line described in ~~IC 4-33-12-6~~
 10 **IC 4-33-12-9** must be:

- 11 (1) maintained by the division of mental health and addiction
 12 under IC 12-23-1-6; and
- 13 (2) funded by the addiction services fund established by
 14 IC 12-23-2-2.

15 (c) The commission may adopt rules under IC 4-22-2 necessary to
 16 carry out this section.

17 SECTION 8. IC 4-33-13-5, AS AMENDED BY P.L.268-2017,
 18 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 5. (a) This subsection does not apply to tax
 20 revenue remitted by an operating agent operating a riverboat in a
 21 historic hotel district. After funds are appropriated under section 4 of
 22 this chapter, each month the treasurer of state shall distribute the tax
 23 revenue deposited in the state gaming fund under this chapter to the
 24 following:

25 (1) An amount equal to the following shall be set aside for
 26 revenue sharing under subsection (e):

27 (A) Before July 1, 2021, the first thirty-three million dollars
 28 (\$33,000,000) of tax revenues collected under this chapter
 29 shall be set aside for revenue sharing under subsection (e).

30 (B) After June 30, 2021, if the total adjusted gross receipts
 31 received by licensees from gambling games authorized under
 32 this article during the preceding state fiscal year is equal to or
 33 greater than the total adjusted gross receipts received by
 34 licensees from gambling games authorized under this article
 35 during the state fiscal year ending June 30, 2020, the first
 36 thirty-three million dollars (\$33,000,000) of tax revenues
 37 collected under this chapter shall be set aside for revenue
 38 sharing under subsection (e).

39 (C) After June 30, 2021, if the total adjusted gross receipts
 40 received by ~~licenses~~ **licensees** from gambling games
 41 authorized under this article during the preceding state fiscal
 42 year is less than the total adjusted gross receipts received by



1 licensees from gambling games authorized under this article
 2 during the state year ending June 30, 2020, an amount equal
 3 to the first thirty-three million dollars (\$33,000,000) of tax
 4 revenues collected under this chapter multiplied by the result
 5 of:

6 (i) the total adjusted gross receipts received by licensees
 7 from gambling games authorized under this article during
 8 the preceding state fiscal year; divided by

9 (ii) the total adjusted gross receipts received by licensees
 10 from gambling games authorized under this article during
 11 the state fiscal year ending June 30, 2020;

12 shall be set aside for revenue sharing under subsection (e).

13 (2) Subject to subsection (c), twenty-five percent (25%) of the
 14 remaining tax revenue remitted by each licensed owner shall be
 15 paid:

16 (A) to the city that is designated as the home dock of the
 17 riverboat from which the tax revenue was collected, in the case
 18 of:

19 (i) a city described in IC 4-33-12-6(b)(1)(A); or

20 (ii) a city located in a county having a population of more
 21 than four hundred thousand (400,000) but less than seven
 22 hundred thousand (700,000); or

23 (B) to the county that is designated as the home dock of the
 24 riverboat from which the tax revenue was collected, in the case
 25 of a riverboat whose home dock is not in a city described in
 26 clause (A).

27 (3) Subject to subsection (d), the remainder of the tax revenue
 28 remitted by each licensed owner shall be paid to the state general
 29 fund. In each state fiscal year, the treasurer of state shall make the
 30 transfer required by this subdivision not later than the last
 31 business day of the month in which the tax revenue is remitted to
 32 the state for deposit in the state gaming fund. However, if tax
 33 revenue is received by the state on the last business day in a
 34 month, the treasurer of state may transfer the tax revenue to the
 35 state general fund in the immediately following month.

36 (b) This subsection applies only to tax revenue remitted by an
 37 operating agent operating a riverboat in a historic hotel district after
 38 June 30, 2015. After funds are appropriated under section 4 of this
 39 chapter, each month the treasurer of state shall distribute the tax
 40 revenue remitted by the operating agent under this chapter as follows:

41 (1) Fifty-six and five-tenths percent (56.5%) shall be paid to the
 42 state general fund.



- 1 (2) Forty-three and five-tenths percent (43.5%) shall be paid as
 2 follows:
 3 (A) Twenty-two and four-tenths percent (22.4%) shall be paid
 4 as follows:
 5 (i) Fifty percent (50%) to the fiscal officer of the town of
 6 French Lick.
 7 (ii) Fifty percent (50%) to the fiscal officer of the town of
 8 West Baden Springs.
 9 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to
 10 the county treasurer of Orange County for distribution among
 11 the school corporations in the county. The governing bodies
 12 for the school corporations in the county shall provide a
 13 formula for the distribution of the money received under this
 14 clause among the school corporations by joint resolution
 15 adopted by the governing body of each of the school
 16 corporations in the county. Money received by a school
 17 corporation under this clause must be used to improve the
 18 educational attainment of students enrolled in the school
 19 corporation receiving the money. Not later than the first
 20 regular meeting in the school year of a governing body of a
 21 school corporation receiving a distribution under this clause,
 22 the superintendent of the school corporation shall submit to
 23 the governing body a report describing the purposes for which
 24 the receipts under this clause were used and the improvements
 25 in educational attainment realized through the use of the
 26 money. The report is a public record.
 27 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the
 28 county treasurer of Orange County.
 29 (D) Five and three-tenths percent (5.3%) shall be distributed
 30 quarterly to the county treasurer of Dubois County for
 31 appropriation by the county fiscal body after receiving a
 32 recommendation from the county executive. The county fiscal
 33 body for the receiving county shall provide for the distribution
 34 of the money received under this clause to one (1) or more
 35 taxing units (as defined in IC 6-1.1-1-21) in the county under
 36 a formula established by the county fiscal body after receiving
 37 a recommendation from the county executive.
 38 (E) Five and three-tenths percent (5.3%) shall be distributed
 39 quarterly to the county treasurer of Crawford County for
 40 appropriation by the county fiscal body after receiving a
 41 recommendation from the county executive. The county fiscal
 42 body for the receiving county shall provide for the distribution



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of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(F) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Paoli.

(G) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Orleans.

(H) Twenty-six and four-tenths percent (26.4%) shall be paid to the Indiana economic development corporation established by IC 5-28-3-1 for transfer as follows:

(i) Beginning after December 31, 2017, ten percent (10%) of the amount transferred under this clause in each calendar year shall be transferred to the South Central Indiana Regional Economic Development Corporation or a successor entity or partnership for economic development for the purpose of recruiting new business to Orange County as well as promoting the retention and expansion of existing businesses in Orange County.

(ii) The remainder of the amount transferred under this clause in each calendar year shall be transferred to Radius Indiana or a successor regional entity or partnership for the development and implementation of a regional economic development strategy to assist the residents of Orange County and the counties contiguous to Orange County in improving their quality of life and to help promote successful and sustainable communities.

To the extent possible, the Indiana economic development corporation shall provide for the transfer under item (i) to be made in four (4) equal installments. However, an amount sufficient to meet current obligations to retire or refinance indebtedness or leases for which tax revenues under this section were pledged before January 1, 2015, by the Orange County development commission shall be paid to the Orange County development commission before making distributions to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County development commission shall proportionally reduce the amount payable to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships.



1 (c) For each city and county receiving money under subsection
 2 (a)(2), the treasurer of state shall determine the total amount of money
 3 paid by the treasurer of state to the city or county during the state fiscal
 4 year 2002. The amount determined is the base year revenue for the city
 5 or county. The treasurer of state shall certify the base year revenue
 6 determined under this subsection to the city or county. The total
 7 amount of money distributed to a city or county under this section
 8 during a state fiscal year may not exceed the entity's base year revenue.
 9 For each state fiscal year, the treasurer of state shall pay that part of the
 10 riverboat wagering taxes that:

- 11 (1) exceeds a particular city's or county's base year revenue; and
- 12 (2) would otherwise be due to the city or county under this
 13 section;

14 to the state general fund instead of to the city or county.

15 (d) Each state fiscal year the treasurer of state shall transfer from the
 16 tax revenue remitted to the state general fund under subsection (a)(3)
 17 to the build Indiana fund an amount that when added to the following
 18 may not exceed two hundred fifty million dollars (\$250,000,000):

- 19 (1) Surplus lottery revenues under IC 4-30-17-3.
- 20 (2) Surplus revenue from the charity gaming enforcement fund
 21 under IC 4-32.2-7-7.
- 22 (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

23 The treasurer of state shall make transfers on a monthly basis as needed
 24 to meet the obligations of the build Indiana fund. If in any state fiscal
 25 year insufficient money is transferred to the state general fund under
 26 subsection (a)(3) to comply with this subsection, the treasurer of state
 27 shall reduce the amount transferred to the build Indiana fund to the
 28 amount available in the state general fund from the transfers under
 29 subsection (a)(3) for the state fiscal year.

30 (e) Except as provided in subsections (l) and (m), before August 15
 31 of each year, the treasurer of state shall distribute the wagering taxes
 32 set aside for revenue sharing under subsection (a)(1) to the county
 33 treasurer of each county that does not have a riverboat according to the
 34 ratio that the county's population bears to the total population of the
 35 counties that do not have a riverboat. Except as provided in subsection
 36 (h), the county auditor shall distribute the money received by the
 37 county under this subsection as follows:

- 38 (1) To each city located in the county according to the ratio the
 39 city's population bears to the total population of the county.
- 40 (2) To each town located in the county according to the ratio the
 41 town's population bears to the total population of the county.
- 42 (3) After the distributions required in subdivisions (1) and (2) are



- 1 made, the remainder shall be retained by the county.
- 2 (f) Money received by a city, town, or county under subsection (e)
- 3 or (h) may be used for any of the following purposes:
- 4 (1) To reduce the property tax levy of the city, town, or county for
- 5 a particular year (a property tax reduction under this subdivision
- 6 does not reduce the maximum levy of the city, town, or county
- 7 under IC 6-1.1-18.5).
- 8 (2) For deposit in a special fund or allocation fund created under
- 9 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and
- 10 IC 36-7-30 to provide funding for debt repayment.
- 11 (3) To fund sewer and water projects, including storm water
- 12 management projects.
- 13 (4) For police and fire pensions.
- 14 (5) To carry out any governmental purpose for which the money
- 15 is appropriated by the fiscal body of the city, town, or county.
- 16 Money used under this subdivision does not reduce the property
- 17 tax levy of the city, town, or county for a particular year or reduce
- 18 the maximum levy of the city, town, or county under
- 19 IC 6-1.1-18.5.
- 20 (g) Before July 15 of each year, the treasurer of state shall determine
- 21 the total amount of money distributed to an entity under IC 4-33-12-6
- 22 or IC 4-33-12-8 during the preceding state fiscal year. If the treasurer
- 23 of state determines that the total amount of money distributed to an
- 24 entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state
- 25 fiscal year was less than the entity's base year revenue (as determined
- 26 under IC 4-33-12-9), the treasurer of state shall make a supplemental
- 27 distribution to the entity from taxes collected under this chapter and
- 28 deposited into the state general fund. Except as provided in subsection
- 29 (i), the amount of an entity's supplemental distribution is equal to:
- 30 (1) the entity's base year revenue (as determined under
- 31 IC 4-33-12-9); minus
- 32 (2) the sum of:
- 33 (A) the total amount of money distributed to the entity and
- 34 constructively received by the entity during the preceding state
- 35 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
- 36 (B) the amount of any admissions taxes deducted under
- 37 IC 6-3.1-20-7.
- 38 (h) This subsection applies only to a county containing a
- 39 consolidated city. The county auditor shall distribute the money
- 40 received by the county under subsection (e) as follows:
- 41 (1) To each city, other than a consolidated city, located in the
- 42 county according to the ratio that the city's population bears to the



- 1 total population of the county.
- 2 (2) To each town located in the county according to the ratio that
- 3 the town's population bears to the total population of the county.
- 4 (3) After the distributions required in subdivisions (1) and (2) are
- 5 made, the remainder shall be paid in equal amounts to the
- 6 consolidated city and the county.
- 7 (i) This subsection applies to a supplemental distribution made after
- 8 June 30, 2017. The maximum amount of money that may be distributed
- 9 under subsection (g) in a state fiscal year is equal to the following:
- 10 (1) Before July 1, 2021, forty-eight million dollars (\$48,000,000).
- 11 (2) After June 30, 2021, if the total adjusted gross receipts
- 12 received by licensees from gambling games authorized under this
- 13 article during the preceding state fiscal year is equal to or greater
- 14 than the total adjusted gross receipts received by licensees from
- 15 gambling games authorized under this article during the state
- 16 fiscal year ending June 30, 2020, the maximum amount is
- 17 forty-eight million dollars (\$48,000,000).
- 18 (3) After June 30, 2021, if the total adjusted gross receipts
- 19 received by licensees from gambling games authorized under this
- 20 article during the preceding state fiscal year is less than the total
- 21 adjusted gross receipts received by licensees from gambling
- 22 games authorized under this article during the state fiscal year
- 23 ending June 30, 2020, the maximum amount is equal to the result
- 24 of:
- 25 (A) forty-eight million dollars (\$48,000,000); multiplied by
- 26 (B) the result of:
- 27 (i) the total adjusted gross receipts received by licensees
- 28 from gambling games authorized under this article during
- 29 the preceding state fiscal year; divided by
- 30 (ii) the total adjusted gross receipts received by licensees
- 31 from gambling games authorized under this article during
- 32 the state fiscal year ending June 30, 2020.
- 33 If the total amount determined under subsection (g) exceeds the
- 34 maximum amount determined under this subsection, the amount
- 35 distributed to an entity under subsection (g) must be reduced according
- 36 to the ratio that the amount distributed to the entity under IC 4-33-12-6
- 37 or IC 4-33-12-8 bears to the total amount distributed under
- 38 IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental
- 39 distribution.
- 40 (j) This subsection applies to a supplemental distribution, if any,
- 41 payable to Lake County, Hammond, Gary, or East Chicago under
- 42 subsections (g) and (i). Beginning in July 2016, the treasurer of state



1 shall, after making any deductions from the supplemental distribution
 2 required by IC 6-3.1-20-7, deduct from the remainder of the
 3 supplemental distribution otherwise payable to the unit under this
 4 section the lesser of:

- 5 (1) the remaining amount of the supplemental distribution; or
 6 (2) the difference, if any, between:
 7 (A) three million five hundred thousand dollars (\$3,500,000);
 8 minus
 9 (B) the amount of admissions taxes constructively received by
 10 the unit in the previous state fiscal year.

11 The treasurer of state shall distribute the amounts deducted under this
 12 subsection to the northwest Indiana redevelopment authority
 13 established under IC 36-7.5-2-1 for deposit in the development
 14 authority fund established under IC 36-7.5-4-1.

15 (k) Money distributed to a political subdivision under subsection
 16 (b):

- 17 (1) must be paid to the fiscal officer of the political subdivision
 18 and may be deposited in the political subdivision's general fund
 19 or riverboat fund established under IC 36-1-8-9, or both;
 20 (2) may not be used to reduce the maximum levy under
 21 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
 22 of a school corporation, but, except as provided in subsection
 23 (b)(2)(B), may be used at the discretion of the political
 24 subdivision to reduce the property tax levy of the county, city, or
 25 town for a particular year;
 26 (3) except as provided in subsection (b)(2)(B), may be used for
 27 any legal or corporate purpose of the political subdivision,
 28 including the pledge of money to bonds, leases, or other
 29 obligations under IC 5-1-14-4; and
 30 (4) is considered miscellaneous revenue.

31 Money distributed under subsection (b)(2)(B) must be used for the
 32 purposes specified in subsection (b)(2)(B).

33 (l) After June 30, 2020, the amount of wagering taxes that would
 34 otherwise be distributed to South Bend under subsection (e) shall be
 35 deposited as being received from all riverboats whose supplemental
 36 wagering tax, as calculated under ~~IC 4-33-12-1(e)~~, **IC 4-33-12-1(d)**, is
 37 over three and five-tenths percent (3.5%). The amount deposited under
 38 this subsection, in each riverboat's account, is proportionate to the
 39 supplemental wagering tax received from that riverboat under
 40 ~~IC 4-33-12-1(e)~~ **IC 4-33-12-1(d)** in the month of July. The amount
 41 deposited under this subsection must be distributed in the same manner
 42 as the supplemental wagering tax collected under ~~IC 4-33-12-1(e)~~:



- 1 **IC 4-33-12-1(d).** This subsection expires June 30, 2021.
- 2 (m) After June 30, 2021, the amount of wagering taxes that would
3 otherwise be distributed to South Bend under subsection (e) shall be
4 withheld and deposited in the state general fund.
- 5 SECTION 9. IC 4-35-4-12, AS ADDED BY P.L.233-2007,
6 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 UPON PASSAGE]: Sec. 12. (a) The commission shall require a
8 licensee to conspicuously display the number of the toll free telephone
9 line described in ~~IC 4-33-12-6~~ **IC 4-33-12-9** in the following locations:
- 10 (1) On each admission ticket to a facility at which gambling
11 games are conducted, if tickets are issued.
- 12 (2) On a poster or placard that is on display in a public area of
13 each facility at which gambling games at racetracks are
14 conducted.
- 15 (b) The commission may adopt rules under IC 4-22-2 necessary to
16 carry out this section.
- 17 SECTION 10. IC 4-35-8.7-3, AS AMENDED BY P.L.217-2017,
18 SECTION 43, AND AS AMENDED BY P.L.268-2017, SECTION 37,
19 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
20 [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The gaming integrity
21 fund is established.
- 22 (b) The fund shall be administered by the Indiana horse racing
23 commission.
- 24 (c) The fund consists of gaming integrity fees deposited in the fund
25 under this chapter and money distributed to the fund under
26 IC 4-35-7-12.5 and IC 4-35-7-15. *Fifteen percent (15%) of the money*
27 *deposited in the fund shall be transferred* For each licensee, the
28 *Indiana horse racing commission shall annually transfer:*
- 29 (1) *seventy-five thousand dollars (\$75,000); multiplied by*
30 (2) *the number of racetracks operated by the licensee;*
31 *from the fund* to the Indiana state board of animal health to be used by
32 the state board to pay the costs associated with equine health and
33 equine care programs under IC 15-17.
- 34 (d) The treasurer of state shall invest the money in the fund not
35 currently needed to meet the obligations of the fund in the same
36 manner as other public funds may be invested.
- 37 (e) Money in the fund at the end of a state fiscal year does not revert
38 to the state general fund.
- 39 (f) Money in the fund may be used by the Indiana horse racing
40 commission only for the following purposes:
- 41 (1) To pay the cost of taking and analyzing equine specimens
42 under IC 4-31-12-6(b) or another law or rule and the cost of any



- 1 supplies related to the taking or analysis of specimens.
- 2 (2) To pay dues to the Drug Testing Standards and Practices
3 (DTSP) Committee of the Association of Racing Commissioners
4 International.
- 5 (3) To provide grants for research for the advancement of equine
6 drug testing. Grants under this subdivision must be approved by
7 the Drug Testing Standards and Practices (DTSP) Committee of
8 the Association of Racing Commissioners International or by the
9 Racing Mediation and Testing Consortium.
- 10 (4) To pay the costs of post-mortem examinations under
11 IC 4-31-12-10.
- 12 (5) To pay other costs incurred by the commission to maintain the
13 integrity of pari-mutuel racing.
- 14 *(g) Money in the fund is continuously appropriated to the Indiana*
15 *horse racing commission to carry out the purposes described in*
16 *subsection (f).*
- 17 SECTION 11. IC 5-2-1-9, AS AMENDED BY P.L.4-2017,
18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 9. (a) The board shall adopt in accordance
20 with IC 4-22-2 all necessary rules to carry out the provisions of this
21 chapter. The rules, which shall be adopted only after necessary and
22 proper investigation and inquiry by the board, shall include the
23 establishment of the following:
- 24 (1) Minimum standards of physical, educational, mental, and
25 moral fitness which shall govern the acceptance of any person for
26 training by any law enforcement training school or academy
27 meeting or exceeding the minimum standards established
28 pursuant to this chapter.
- 29 (2) Minimum standards for law enforcement training schools
30 administered by towns, cities, counties, law enforcement training
31 centers, agencies, or departments of the state.
- 32 (3) Minimum standards for courses of study, attendance
33 requirements, equipment, and facilities for approved town, city,
34 county, and state law enforcement officer, police reserve officer,
35 and conservation reserve officer training schools.
- 36 (4) Minimum standards for a course of study on cultural diversity
37 awareness, including training on the Unanimous consent visa created
38 through the federal Victims of Trafficking and Violence
39 Protection Act of 2000 (P.L. 106-386) that must be required for
40 each person accepted for training at a law enforcement training
41 school or academy. Cultural diversity awareness study must
42 include an understanding of cultural issues related to race,



- 1 religion, gender, age, domestic violence, national origin, and
 2 physical and mental disabilities.
- 3 (5) Minimum qualifications for instructors at approved law
 4 enforcement training schools.
- 5 (6) Minimum basic training requirements which law enforcement
 6 officers appointed to probationary terms shall complete before
 7 being eligible for continued or permanent employment.
- 8 (7) Minimum basic training requirements which law enforcement
 9 officers appointed on other than a permanent basis shall complete
 10 in order to be eligible for continued employment or permanent
 11 appointment.
- 12 (8) Minimum basic training requirements which law enforcement
 13 officers appointed on a permanent basis shall complete in order
 14 to be eligible for continued employment.
- 15 (9) Minimum basic training requirements for each person
 16 accepted for training at a law enforcement training school or
 17 academy that include six (6) hours of training in interacting with:
 18 (A) persons with autism, mental illness, addictive disorders,
 19 intellectual disabilities, and developmental disabilities;
 20 (B) missing endangered adults (as defined in IC 12-7-2-131.3);
 21 and
 22 (C) persons with Alzheimer's disease or related senile
 23 dementia;
- 24 to be provided by persons approved by the secretary of family and
 25 social services and the board. The training must include an
 26 overview of the crisis intervention teams.
- 27 (10) Minimum standards for a course of study on human and
 28 sexual trafficking that must be required for each person accepted
 29 for training at a law enforcement training school or academy and
 30 for inservice training programs for law enforcement officers. The
 31 course must cover the following topics:
 32 (A) Examination of the human and sexual trafficking laws
 33 (IC 35-42-3.5).
 34 (B) Identification of human and sexual trafficking.
 35 (C) Communicating with traumatized persons.
 36 (D) Therapeutically appropriate investigative techniques.
 37 (E) Collaboration with federal law enforcement officials.
 38 (F) Rights of and protections afforded to victims.
 39 (G) Providing documentation that satisfies the Declaration of
 40 Law Enforcement Officer for Victim of Trafficking in Persons
 41 (Form I-914, Supplement B) requirements established under
 42 federal law.



- 1 (H) The availability of community resources to assist human
2 and sexual trafficking victims.
- 3 (b) A law enforcement officer appointed after July 5, 1972, and
4 before July 1, 1993, may not enforce the laws or ordinances of the state
5 or any political subdivision unless the officer has, within one (1) year
6 from the date of appointment, successfully completed the minimum
7 basic training requirements established under this chapter by the board.
8 If a person fails to successfully complete the basic training
9 requirements within one (1) year from the date of employment, the
10 officer may not perform any of the duties of a law enforcement officer
11 involving control or direction of members of the public or exercising
12 the power of arrest until the officer has successfully completed the
13 training requirements. This subsection does not apply to any law
14 enforcement officer appointed before July 6, 1972, or after June 30,
15 1993.
- 16 (c) Military leave or other authorized leave of absence from law
17 enforcement duty during the first year of employment after July 6,
18 1972, shall toll the running of the first year, which shall be calculated
19 by the aggregate of the time before and after the leave, for the purposes
20 of this chapter.
- 21 (d) Except as provided in subsections (e), (m), (t), and (u), a law
22 enforcement officer appointed to a law enforcement department or
23 agency after June 30, 1993, may not:
- 24 (1) make an arrest;
25 (2) conduct a search or a seizure of a person or property; or
26 (3) carry a firearm;
- 27 unless the law enforcement officer successfully completes, at a board
28 certified law enforcement academy or at a law enforcement training
29 center under section 10.5 or 15.2 of this chapter, the basic training
30 requirements established by the board under this chapter.
- 31 (e) This subsection does not apply to:
- 32 (1) a gaming agent employed as a law enforcement officer by the
33 Indiana gaming commission; or
34 (2) an:
35 (A) attorney; or
36 (B) investigator;
37 designated by the securities commissioner as a police officer of
38 the state under IC 23-19-6-1(k).
- 39 Before a law enforcement officer appointed after June 30, 1993,
40 completes the basic training requirements, the law enforcement officer
41 may exercise the police powers described in subsection (d) if the
42 officer successfully completes the pre-basic course established in



1 subsection (f). Successful completion of the pre-basic course authorizes
2 a law enforcement officer to exercise the police powers described in
3 subsection (d) for one (1) year after the date the law enforcement
4 officer is appointed.

5 (f) The board shall adopt rules under IC 4-22-2 to establish a
6 pre-basic course for the purpose of training:

7 (1) law enforcement officers;

8 (2) police reserve officers (as described in IC 36-8-3-20); and

9 (3) conservation reserve officers (as described in IC 14-9-8-27);

10 regarding the subjects of arrest, search and seizure, the lawful use of
11 force, interacting with individuals with autism, and the operation of an
12 emergency vehicle. The pre-basic course must be offered on a periodic
13 basis throughout the year at regional sites statewide. The pre-basic
14 course must consist of at least forty (40) hours of course work. The
15 board may prepare the classroom part of the pre-basic course using
16 available technology in conjunction with live instruction. The board
17 shall provide the course material, the instructors, and the facilities at
18 the regional sites throughout the state that are used for the pre-basic
19 course. In addition, the board may certify pre-basic courses that may be
20 conducted by other public or private training entities, including
21 postsecondary educational institutions.

22 (g) Subject to subsection (h), the board shall adopt rules under
23 IC 4-22-2 to establish a mandatory inservice training program for
24 police officers and police reserve officers (as described in
25 IC 36-8-3-20). After June 30, 1993, a law enforcement officer who has
26 satisfactorily completed basic training and has been appointed to a law
27 enforcement department or agency on either a full-time or part-time
28 basis is not eligible for continued employment unless the officer
29 satisfactorily completes the mandatory inservice training requirements
30 established by rules adopted by the board. Inservice training must
31 include training in interacting with persons with mental illness,
32 addictive disorders, intellectual disabilities, autism, developmental
33 disabilities, and Alzheimer's disease or related senile dementia, to be
34 provided by persons approved by the secretary of family and social
35 services and the board, and training concerning human and sexual
36 trafficking and high risk missing persons (as defined in IC 5-2-17-1).
37 The board may approve courses offered by other public or private
38 training entities, including postsecondary educational institutions, as
39 necessary in order to ensure the availability of an adequate number of
40 inservice training programs. The board may waive an officer's inservice
41 training requirements if the board determines that the officer's reason
42 for lacking the required amount of inservice training hours is due to



1 either an emergency situation or the unavailability of courses.

2 (h) This subsection applies only to a mandatory inservice training
3 program under subsection (g). Notwithstanding subsection (g), the
4 board may, without adopting rules under IC 4-22-2, modify the course
5 work of a training subject matter, modify the number of hours of
6 training required within a particular subject matter, or add a new
7 subject matter, if the board satisfies the following requirements:

8 ~~(A)~~ (1) The board must conduct at least two (2) public meetings
9 on the proposed modification or addition.

10 ~~(B)~~ (2) After approving the modification or addition at a public
11 meeting, the board must post notice of the modification or
12 addition on the Indiana law enforcement academy's Internet web
13 site at least thirty (30) days before the modification or addition
14 takes effect.

15 If the board does not satisfy the requirements of this subsection, the
16 modification or addition is void. This subsection does not authorize the
17 board to eliminate any inservice training subject matter required under
18 subsection (g).

19 (i) The board shall also adopt rules establishing a town marshal
20 basic training program, subject to the following:

21 (1) The program must require fewer hours of instruction and class
22 attendance and fewer courses of study than are required for the
23 mandated basic training program.

24 (2) Certain parts of the course materials may be studied by a
25 candidate at the candidate's home in order to fulfill requirements
26 of the program.

27 (3) Law enforcement officers successfully completing the
28 requirements of the program are eligible for appointment only in
29 towns employing the town marshal system (IC 36-5-7) and having
30 not more than one (1) marshal and two (2) deputies.

31 (4) The limitation imposed by subdivision (3) does not apply to an
32 officer who has successfully completed the mandated basic
33 training program.

34 (5) The time limitations imposed by subsections (b) and (c) for
35 completing the training are also applicable to the town marshal
36 basic training program.

37 (6) The program must require training in interacting with
38 individuals with autism.

39 (j) The board shall adopt rules under IC 4-22-2 to establish an
40 executive training program. The executive training program must
41 include training in the following areas:

42 (1) Liability.



- 1 (2) Media relations.
 2 (3) Accounting and administration.
 3 (4) Discipline.
 4 (5) Department policy making.
 5 (6) Lawful use of force.
 6 (7) Department programs.
 7 (8) Emergency vehicle operation.
 8 (9) Cultural diversity.
- 9 (k) A police chief shall apply for admission to the executive training
 10 program within two (2) months of the date the police chief initially
 11 takes office. A police chief must successfully complete the executive
 12 training program within six (6) months of the date the police chief
 13 initially takes office. However, if space in the executive training
 14 program is not available at a time that will allow completion of the
 15 executive training program within six (6) months of the date the police
 16 chief initially takes office, the police chief must successfully complete
 17 the next available executive training program that is offered after the
 18 police chief initially takes office.
- 19 (l) A police chief who fails to comply with subsection (k) may not
 20 continue to serve as the police chief until completion of the executive
 21 training program. For the purposes of this subsection and subsection
 22 (k), "police chief" refers to:
 23 (1) the police chief of any city;
 24 (2) the police chief of any town having a metropolitan police
 25 department; and
 26 (3) the chief of a consolidated law enforcement department
 27 established under IC 36-3-1-5.1.
- 28 A town marshal is not considered to be a police chief for these
 29 purposes, but a town marshal may enroll in the executive training
 30 program.
- 31 (m) A fire investigator in the division of fire and building safety
 32 appointed after December 31, 1993, is required to comply with the
 33 basic training standards established under this chapter.
- 34 (n) The board shall adopt rules under IC 4-22-2 to establish a
 35 program to certify handgun safety courses, including courses offered
 36 in the private sector, that meet standards approved by the board for
 37 training probation officers in handgun safety as required by
 38 IC 11-13-1-3.5(3).
- 39 (o) The board shall adopt rules under IC 4-22-2 to establish a
 40 refresher course for an officer who:
 41 (1) is hired by an Indiana law enforcement department or agency
 42 as a law enforcement officer;



- 1 (2) has not been employed as a law enforcement officer for:
 2 (A) at least two (2) years; and
 3 (B) less than six (6) years before the officer is hired under
 4 subdivision (1); and
 5 (3) completed at any time a basic training course certified or
 6 recognized by the board before the officer is hired under
 7 subdivision (1).
- 8 (p) An officer to whom subsection (o) applies must successfully
 9 complete the refresher course described in subsection (o) not later than
 10 six (6) months after the officer's date of hire, or the officer loses the
 11 officer's powers of:
 12 (1) arrest;
 13 (2) search; and
 14 (3) seizure.
- 15 (q) The board shall adopt rules under IC 4-22-2 to establish a
 16 refresher course for an officer who:
 17 (1) is appointed by an Indiana law enforcement department or
 18 agency as a reserve police officer; and
 19 (2) has not worked as a reserve police officer for at least two (2)
 20 years after:
 21 (A) completing the pre-basic course; or
 22 (B) leaving the individual's last appointment as a reserve
 23 police officer.
- 24 An officer to whom this subsection applies must successfully complete
 25 the refresher course established by the board in order to work as a
 26 reserve police officer.
- 27 (r) This subsection applies to an individual who, at the time the
 28 individual completes a board certified or recognized basic training
 29 course, has not been appointed as a law enforcement officer by an
 30 Indiana law enforcement department or agency. If the individual is not
 31 employed as a law enforcement officer for at least two (2) years after
 32 completing the basic training course, the individual must successfully
 33 retake and complete the basic training course as set forth in subsection
 34 (d).
- 35 (s) The board shall adopt rules under IC 4-22-2 to establish a
 36 refresher course for an individual who:
 37 (1) is appointed as a board certified instructor of law enforcement
 38 training; and
 39 (2) has not provided law enforcement training instruction for
 40 more than one (1) year after the date the individual's instructor
 41 certification expired.
- 42 An individual to whom this subsection applies must successfully



1 complete the refresher course established by the board in order to
2 renew the individual's instructor certification.

3 (t) This subsection applies only to a gaming agent employed as a
4 law enforcement officer by the Indiana gaming commission. A gaming
5 agent appointed after June 30, 2005, may exercise the police powers
6 described in subsection (d) if:

7 (1) the agent successfully completes the pre-basic course
8 established in subsection (f); and

9 (2) the agent successfully completes any other training courses
10 established by the Indiana gaming commission in conjunction
11 with the board.

12 (u) This subsection applies only to a securities enforcement officer
13 designated as a law enforcement officer by the securities
14 commissioner. A securities enforcement officer may exercise the police
15 powers described in subsection (d) if:

16 (1) the securities enforcement officer successfully completes the
17 pre-basic course established in subsection (f); and

18 (2) the securities enforcement officer successfully completes any
19 other training courses established by the securities commissioner
20 in conjunction with the board.

21 (v) As used in this section, "upper level policymaking position"
22 refers to the following:

23 (1) If the authorized size of the department or town marshal
24 system is not more than ten (10) members, the term refers to the
25 position held by the police chief or town marshal.

26 (2) If the authorized size of the department or town marshal
27 system is more than ten (10) members but less than fifty-one (51)
28 members, the term refers to:

29 (A) the position held by the police chief or town marshal; and

30 (B) each position held by the members of the police
31 department or town marshal system in the next rank and pay
32 grade immediately below the police chief or town marshal.

33 (3) If the authorized size of the department or town marshal
34 system is more than fifty (50) members, the term refers to:

35 (A) the position held by the police chief or town marshal; and

36 (B) each position held by the members of the police
37 department or town marshal system in the next two (2) ranks
38 and pay grades immediately below the police chief or town
39 marshal.

40 (w) This subsection applies only to a correctional police officer
41 employed by the department of correction. A correctional police officer
42 may exercise the police powers described in subsection (d) if:



1 (1) the officer successfully completes the pre-basic course
2 described in subsection (f); and

3 (2) the officer successfully completes any other training courses
4 established by the department of correction in conjunction with
5 the board.

6 SECTION 12. IC 5-2-2-5 IS AMENDED TO READ AS FOLLOWS
7 [EFFECTIVE UPON PASSAGE]: Sec. 5. The commission is hereby
8 authorized to acquire or select a site located in the State of Indiana and
9 construct and erect thereon a building or buildings to be used by the
10 Law Enforcement Training Board created by ~~IC 1971~~, IC 5-2-1 for a
11 Law Enforcement Academy. The site so selected may be on land
12 already owned by the state, or if no such site is deemed by the
13 commission suitable or available, the commission may acquire a site
14 either by purchase, gift or condemnation as hereinafter provided. If a
15 site of land already owned by the state is selected, the commission shall
16 have authority, if necessary, to clear and prepare such site for the
17 construction and erection thereon of such building or buildings. In
18 addition to constructing such building or buildings, the commission
19 shall also install therein any and all equipment, appurtenances and
20 paraphernalia which may be necessary to constitute a fully equipped
21 and modern law enforcement academy. If found necessary, the
22 commission shall also improve, landscape, embellish and beautify such
23 grounds, and lay out and install such walks, drives, fences and other
24 necessary appurtenances as may be deemed essential to produce an
25 integrated and artistic setting. Except as herein otherwise provided, the
26 location and area of the lands acquired and the character of the
27 buildings, structures, embellishments, ornamentation, equipment and
28 other appurtenances therein or thereon shall be determined by the
29 commission.

30 SECTION 13. IC 5-10-1.1-4.5, AS ADDED BY P.L.217-2017,
31 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 UPON PASSAGE]: Sec. 4.5. (a) As used in this section, "next level
33 Indiana fund" refers to the next level Indiana innovation and
34 entrepreneurial fund established by subsection (b).

35 (b) After December 31, 2017, the deferred compensation committee
36 shall establish and maintain:

37 (1) an investment product for the state employees' deferred
38 compensation plan; and

39 (2) a funding offering for the defined contribution plan
40 established under section 1.5 of this chapter;

41 named the next level Indiana innovation and entrepreneurial fund. The
42 deferred compensation committee shall consult with the board of



1 trustees of the next level Indiana trust fund established under
 2 IC 8-14-15.1 and the board of trustees of the Indiana public retirement
 3 system established under IC 5-10.5-3-1 in establishing the investment
 4 objectives and policies for the next level Indiana fund. Not more than
 5 twenty-five million dollars (\$25,000,000) of the assets of the next level
 6 Indiana fund may be invested in any one (1) particular investment fund
 7 or investment firm.

8 (c) The following apply to a state employee who selects the next
 9 level Indiana fund:

10 (1) The state employee's initial transfer into the next level Indiana
 11 fund may not exceed twenty percent (20%) of the balance in the
 12 state employee's account in the state employees' deferred
 13 compensation plan, as of the day before the effective date of the
 14 state employee's selection of the next level Indiana fund.

15 (2) After the state employee's initial transfer into the next level
 16 Indiana fund, contributions made by the state employee, or on the
 17 state employee's behalf, into the next level Indiana fund each year
 18 may not exceed twenty percent (20%) of the total contributions to
 19 the state employee's account in the state employees' deferred
 20 compensation plan for that year.

21 (3) If a state employee:

22 (A) contributes not less than the amount the state employee
 23 initially designated to the next level Indiana fund in the state
 24 employees' deferred compensation plan for at least thirty-six
 25 (36) consecutive months; and

26 (B) maintains in the next level Indiana fund in the state
 27 employees' deferred compensation plan the amounts
 28 transferred and contributed during that period;

29 the state shall contribute on the state employee's behalf to the next
 30 level Indiana fund offering in the defined contribution plan
 31 established under section 1.5 of this chapter as a match ten
 32 percent (10%) of the total amount contributed by the state
 33 employee or on the state employee's behalf to the next level
 34 Indiana fund in the state employees' deferred compensation plan
 35 during that thirty-six (36) month period.

36 (4) After the period described in subdivision (3), for each
 37 additional twelve (12) consecutive months that a state employee:

38 (A) contributes not less than the amount the state employee
 39 initially designated to the next level Indiana fund in the state
 40 employees' deferred compensation plan; and

41 (B) maintains in the next level Indiana fund in the state
 42 employees' deferred compensation plan the amounts



1 transferred and contributed during that period;
 2 the state shall contribute on the state employees' behalf to the next
 3 level Indiana fund offering in the defined contribution plan
 4 established under section 1.5 of this chapter as a match ten
 5 percent (10%) of the total amount contributed by the state
 6 employee or on the state employee's behalf to the next level
 7 Indiana fund in the state employees' deferred compensation plan
 8 during that twelve (12) month period. In determining the state's
 9 match under this subdivision, the total amount contributed by the
 10 state employee or on the state employee's behalf excludes the
 11 amount of any state match under this subdivision or subdivision
 12 (3).

13 (d) The state match under this section shall be paid from the
 14 personal ~~services~~ **services/fringe benefit** contingency fund.

15 (e) The deferred compensation committee shall report to the budget
 16 committee every six (6) months concerning the following:

17 (1) The number of state employees that have funds invested in the
 18 next level Indiana fund under this section.

19 (2) The total amounts invested in the next level Indiana fund
 20 under this section, including the amount of any state match under
 21 this section.

22 SECTION 14. IC 5-10.2-2-3, AS AMENDED BY P.L.217-2017,
 23 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 UPON PASSAGE]: Sec. 3. (a) The annuity savings account consists of:

25 (1) the members' contributions; and

26 (2) the interest credits on these contributions in the guaranteed
 27 fund (before January 1, 2017), the gain or loss in the balance of
 28 the member's account in the stable value fund (after December 31,
 29 2016), or the gain or loss in market value on these contributions
 30 in the alternative investment program, as specified in section 4 of
 31 this chapter **(before its expiration)**.

32 Each member shall be credited individually with the amount of the
 33 member's contributions and interest credits.

34 (b) The board shall maintain the investment program in effect on
 35 December 31, 1995, (referred to in this chapter as the guaranteed
 36 program) within the annuity savings account until January 1, 2017. In
 37 addition, the board shall establish and maintain a guaranteed program
 38 within the 1996 account until January 1, 2017. After December 31,
 39 2016, the board shall establish an investment fund (referred to in this
 40 chapter as the stable value fund) that has preservation of capital as the
 41 primary investment objective. The board may establish investment
 42 guidelines and limits on all types of investments (including, but not



1 limited to, stocks and bonds) and take other actions necessary to fulfill
 2 its duty as a fiduciary of the annuity savings account, subject to the
 3 limitations and restrictions set forth in IC 5-10.3-5-3, IC 5-10.4-3-10,
 4 and IC 5-10.5-5.

5 (c) The board shall establish alternative investment programs within
 6 the annuity savings account of the public employees' retirement fund,
 7 the pre-1996 account, and the 1996 account, based on the following
 8 requirements:

9 (1) The board shall maintain at least one (1) alternative
 10 investment program that is an indexed stock fund and one (1)
 11 alternative investment program that is a bond fund. The board
 12 may maintain one (1) or more alternative investment programs
 13 that:

14 (A) invest in one (1) or more commingled or pooled funds that
 15 consist in part or entirely of mortgages that qualify as five star
 16 mortgages under the program established by IC 24-5-23.6; or
 17 (B) otherwise invest in mortgages that qualify as five star
 18 mortgages under the program established by IC 24-5-23.6.

19 (2) The programs should represent a variety of investment
 20 objectives under IC 5-10.3-5-3.

21 (3) No program may permit a member to withdraw money from
 22 the member's account except as provided in IC 5-10.2-3 and
 23 IC 5-10.2-4.

24 (4) All administrative costs of each alternative program shall be
 25 paid from the earnings on that program or as may be determined
 26 by the rules of the board.

27 (5) Except as provided in section 4(e) of this chapter (**before its**
 28 **expiration**), a valuation of each member's account must be
 29 completed as of:

30 (A) the last day of each quarter; or

31 (B) another time as the board may specify by rule.

32 (6) The board shall maintain as an alternative investment program
 33 the fund described in section 3.5 of this chapter.

34 (d) The board must prepare, at least annually, an analysis of the
 35 guaranteed program (before January 1, 2017), the stable value fund
 36 (after December 31, 2016), and each alternative investment program.

37 This analysis must:

38 (1) include a description of the procedure for selecting an
 39 alternative investment program;

40 (2) be understandable by the majority of members; and

41 (3) include a description of prior investment performance.

42 (e) A member may direct the allocation of the amount credited to



1 the member among the guaranteed fund (before January 1, 2017), the
 2 stable value fund (after December 31, 2016), and any available
 3 alternative investment funds, subject to the following conditions:

4 (1) A member may make a selection or change an existing
 5 selection under rules established by the board. The board shall
 6 allow a member to make a selection or change any existing
 7 selection at least once each quarter.

8 (2) The board shall implement the member's selection beginning
 9 on the first day of the next calendar quarter that begins at least
 10 thirty (30) days after the selection is received by the board or on
 11 an alternate date established by the rules of the board. This date
 12 is the effective date of the member's selection.

13 (3) A member may select any combination of the guaranteed fund
 14 (before January 1, 2017), the stable value fund (after December
 15 31, 2016), or any available alternative investment funds, in ten
 16 percent (10%) increments or smaller increments that may be
 17 established by the rules of the board.

18 (4) A member's selection remains in effect until a new selection
 19 is made.

20 (5) On the effective date of a member's selection, the board shall
 21 reallocate the member's existing balance or balances in
 22 accordance with the member's direction, based on:

23 (A) for an alternative investment program balance, the market
 24 value on the effective date;

25 (B) for any guaranteed program balance, the account balance
 26 on the effective date; and

27 (C) for any stable value fund program balance, the balance of
 28 the member's account on the effective date.

29 All contributions to the member's account shall be allocated as of
 30 the last day of that quarter or at an alternate time established by
 31 the rules of the board in accordance with the member's most
 32 recent effective direction. The board shall not reallocate the
 33 member's account at any other time.

34 (6) The provisions concerning the transition from the guaranteed
 35 program to the stable value fund program are met, as set forth in
 36 section 24 of this chapter.

37 (f) When a member who participates in an alternative investment
 38 program transfers the amount credited to the member from one (1)
 39 alternative investment program to another alternative investment
 40 program, to the guaranteed program (before January 1, 2017), or to the
 41 stable value fund program (after December 31, 2016), the amount
 42 credited to the member shall be valued at the market value of the



1 member's investment, as of the day before the effective date of the
2 member's selection or at an alternate time established by the rules of
3 the board. When a member who participates in an alternative
4 investment program retires, becomes disabled, dies, or suspends
5 membership and withdraws from the fund, the amount credited to the
6 member shall be the market value of the member's investment as of the
7 last day of the quarter preceding the member's distribution or
8 annuitization at retirement, disability, death, or suspension and
9 withdrawal, plus contributions received after that date or at an alternate
10 time established by the rules of the board.

11 (g) This subsection applies before January 1, 2017. When a member
12 who participates in the guaranteed program transfers the amount
13 credited to the member to an alternative investment program, the
14 amount credited to the member in the guaranteed program is computed
15 without regard to market value and is based on the balance of the
16 member's account in the guaranteed program as of the last day of the
17 quarter preceding the effective date of the transfer. However, the board
18 may by rule provide for an alternate valuation date. When a member
19 who participates in the guaranteed program retires, becomes disabled,
20 dies, or suspends membership and withdraws from the fund, the
21 amount credited to the member shall be computed without regard to
22 market value and is based on the balance of the member's account in
23 the guaranteed program as of the last day of the quarter preceding the
24 member's distribution or annuitization at retirement, disability, death,
25 or suspension and withdrawal, plus any contributions received since
26 that date plus interest since that date. However, the board may by rule
27 provide for an alternate valuation date.

28 (h) This subsection applies after December 31, 2016. When a
29 member who participates in the stable value fund program transfers the
30 amount credited to the member from the stable value fund program to
31 an alternative investment program, the amount credited to the member
32 shall be the balance of the member's account, as of the day before the
33 effective date of the member's selection or at an alternate time
34 established by the rules of the board. When a member who participates
35 in the stable value fund program retires, becomes disabled, dies, or
36 suspends membership and withdraws from the fund, the amount
37 credited to the member shall be the balance of the member's account as
38 of the last day of the quarter preceding the member's distribution or
39 annuitization at retirement, disability, death, or suspension and
40 withdrawal, plus contributions received after that date or at an alternate
41 time established by the rules of the board.

42 SECTION 15. IC 5-10.2-2-3.5, AS ADDED BY P.L.217-2017,



1 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 3.5. (a) As used in this section, "next level
3 Indiana fund" refers to the next level Indiana innovation and
4 entrepreneurial fund established by subsection (b).

5 (b) After December 31, 2017, the board shall establish and maintain
6 an alternative investment program within the annuity savings account
7 of the public employees' retirement fund, the pre-1996 account, and the
8 1996 account named the next level Indiana innovation and
9 entrepreneurial fund. The board shall consult with the board of trustees
10 of the next level Indiana trust fund established under IC 8-14-15.1 and
11 the deferred compensation committee established under IC 5-10-1.1-4
12 in establishing the investment objectives and policies for the next level
13 Indiana fund.

14 (c) The following apply to a member who selects the next level
15 Indiana fund:

16 (1) The member's initial transfer into the next level Indiana fund
17 may not exceed twenty percent (20%) of the balance in the
18 member's account, as of the day before the effective date of the
19 member's selection of the next level Indiana fund.

20 (2) After the member's initial transfer into the next level Indiana
21 fund, contributions made by the member, or on the member's
22 behalf, into the next level Indiana fund each year may not exceed
23 twenty percent (20%) of the total contributions to the member's
24 account for that year.

25 (3) If a member:

26 (A) contributes not less than the amount the member initially
27 designated to the next level Indiana fund for at least thirty-six
28 (36) consecutive months; and

29 (B) maintains in the next level Indiana fund the amounts
30 transferred and contributed during that period;

31 the state shall contribute on the member's behalf to the next level
32 Indiana fund as a match ten percent (10%) of the total amount
33 contributed by or on the member's behalf to the next level Indiana
34 fund during that thirty-six (36) month period.

35 (4) After the period described in subdivision (3), for each
36 additional twelve (12) consecutive months that a member:

37 (A) contributes not less than the amount the member initially
38 designated to the next level Indiana fund; and

39 (B) maintains in the next level Indiana fund the amounts
40 transferred and contributed during that period;

41 the state shall contribute on the member's behalf to the next level
42 Indiana fund as a match ten percent (10%) of the total amount



1 contributed by or on the member's behalf to the next level Indiana
 2 fund during that twelve (12) month period. In determining the
 3 state's match under this subdivision, the total amount contributed
 4 by or on the member's behalf excludes the amount of any state
 5 match under this subdivision or subdivision (3).

6 (d) The state match under this section shall be paid from the
 7 personal ~~services~~ **services/fringe benefit** contingency fund.

8 SECTION 16. IC 5-10.2-5-20, AS AMENDED BY P.L.2-2007,
 9 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 UPON PASSAGE]: Sec. 20. (a) Notwithstanding the repeal of
 11 IC 5-10.2-2-5, a member who:

12 (1) is an employee of a state educational institution; and

13 (2) began making contributions by payroll deduction under
 14 IC 5-10.2-2-5 before January 1, 1989;

15 may continue to make contributions after June 30, 1989, as if
 16 IC 5-10.2-2-5 had not been repealed. Such an institution may continue
 17 to make additional contributions for members on whose behalf
 18 additional contributions were being made before January 1, 1989.

19 (b) The employer may use contributions made under this section and
 20 IC 5-10.2-2-5 to purchase an annuity from a retirement fund for a
 21 member described in subsection (a) at any time before the member
 22 retires.

23 (c) Interest shall be credited on contributions made under this
 24 section and IC 5-10.2-2-5 as specified in IC 5-10.2-2-4 (**before its**
 25 **expiration**).

26 (d) Nothing in this section or in the repeal of IC 5-10.2-2-5 may be
 27 construed to affect in any way the ability of a state educational
 28 institution to make contributions on behalf of its employees to a tax
 29 deferred annuity under Section 403(b) of the Internal Revenue Code.

30 (e) A member who:

31 (1) has at least five (5) years of credited service;

32 (2) is an employee of a state educational institution; and

33 (3) is transferred from a position covered by the Indiana state
 34 teachers' retirement fund or the Indiana public employees'
 35 retirement fund to a position not covered by either of the funds;
 36 shall continue to receive credit, for the determination of eligibility for
 37 benefits only, for up to five (5) additional years of service with the
 38 institution, subject to all the provisions of the retirement fund law. The
 39 additional service credit and the salary in the non-covered position
 40 shall not be included in the computation of benefits from the retirement
 41 fund.

42 SECTION 17. IC 5-10.3-12-22, AS AMENDED BY P.L.193-2016,



1 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 22. (a) Subject to the board obtaining the
3 approval of the Internal Revenue Service as described in section 18(b)
4 of this chapter, the board shall establish:

5 (1) a stable value fund as the initial regular investment program
6 for the plan; and

7 (2) the alternative investment programs (as described by
8 IC 5-10.2-2-3 and IC 5-10.2-2-4 **(before its expiration)**) within
9 the annuity savings account as the initial alternative investment
10 programs for the plan.

11 If the board considers it necessary or appropriate, the board may
12 establish different or additional alternative investment programs for the
13 plan.

14 (b) The requirements and rules that apply to the alternative
15 investment programs within the annuity savings account are the initial
16 requirements and rules that apply to the alternative investment
17 programs within the plan, including the following:

18 (1) The board's investment guidelines and limits for the
19 alternative investment programs.

20 (2) A member's selection of and changes to the member's
21 investment options.

22 (3) The valuation of a member's account.

23 (4) The allocation and payment of administrative expenses for the
24 alternative investment programs.

25 (c) If the board considers it necessary or appropriate, the board may
26 establish different or additional requirements and rules that apply to the
27 alternative investment programs within the plan.

28 (d) The board shall determine the appropriate administrative fees to
29 be charged to the member accounts.

30 SECTION 18. IC 5-10.3-12-27, AS ADDED BY P.L.22-2011,
31 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 UPON PASSAGE]: Sec. 27. (a) If a member dies:

33 (1) while in service in a position covered by the plan but not in
34 the line of duty; or

35 (2) after terminating service in a position covered by the plan but
36 before withdrawing the member's account;

37 to the extent that the member is vested, the member's account shall be
38 paid to the beneficiary or beneficiaries designated by the member on
39 a form prescribed by the board. The amount paid shall be valued as
40 provided in IC 5-10.2-2-3 and IC 5-10.2-2-4 **(expired)**. The board shall
41 invest the total amount in the member's account in the stable value fund
42 not later than thirty (30) days after receiving notification of a member's



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death.

(b) If there is no properly designated beneficiary, or if no beneficiary survives the member, the member's account shall be paid to:

- (1) the surviving spouse of the member;
- (2) if there is not a surviving spouse, the surviving dependent or dependents of the member in equal shares; or
- (3) if there is not a surviving spouse or dependent, the member's estate.

(c) The beneficiary or beneficiaries designated under subsection (a) or a survivor determined under subsection (b) may elect to have the member's account paid as:

- (1) a lump sum;
- (2) a direct rollover to another eligible retirement plan; or
- (3) a monthly annuity in accordance with rules of the board.

A monthly annuity is an option only on or after the beneficiary or survivor attains sixty-two (62) years of age. The board shall establish the forms of annuity by rule, in consultation with the board's actuary. Further, the board may establish a minimum account balance or a minimum monthly payment amount that is required in order for a beneficiary or survivor to select the monthly annuity option.

(d) If a member dies in the line of duty while in service in a covered position, the designated beneficiary or beneficiaries or the surviving spouse or dependents, as applicable, are entitled to payment of the member's account as provided in this section. In addition, if the member was not fully vested in the employer contribution subaccount, the account is deemed to be fully vested for purposes of withdrawal under this section.

SECTION 19. IC 5-10.5-5-1, AS ADDED BY P.L.23-2011, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The board has the powers, duties, restrictions, limitations, and penalties in connection with the board's investment and management of the assets of the public pension and retirement funds of the system under the following provisions:

- (1) IC 5-10.2-2-2.5.
- (2) IC 5-10.2-2-13.
- ~~(3) IC 5-10.2-2-18.~~
- ~~(4)~~ (3) IC 5-10.3-3-7.1.
- ~~(5)~~ (4) IC 5-10.3-5-3.
- ~~(6)~~ (5) IC 5-10.3-5-3.1.
- ~~(7)~~ (6) IC 5-10.3-5-4.
- ~~(8)~~ (7) IC 5-10.3-5-5.



- 1 ~~(9)~~ **(8)** IC 5-10.3-5-6.
 2 ~~(10)~~ **(9)** IC 5-10.4-3-7.
 3 ~~(11)~~ **(10)** IC 5-10.4-3-9.
 4 ~~(12)~~ **(11)** IC 5-10.4-3-10.
 5 ~~(13)~~ **(12)** IC 5-10.4-3-11.
 6 ~~(14)~~ **(13)** IC 5-10.4-3-12.
 7 ~~(15)~~ **(14)** IC 5-10.4-3-13.
 8 ~~(16)~~ **(15)** IC 5-10.4-3-14.
 9 ~~(17)~~ **(16)** IC 5-10.4-3-15.
 10 ~~(18)~~ **(17)** IC 5-10.4-3-16.

11 SECTION 20. IC 5-16-5.5-6 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. The contractor
 13 shall be paid in full including all escrowed principal and escrowed
 14 income by the state agency and escrow agent within sixty-one (61) days
 15 following the date of substantial completion, subject to ~~IC 1971,~~
 16 **IC 5-16-5**. If at that time there are any remaining uncompleted minor
 17 items, an amount equal to two hundred percent (200%) of the value of
 18 each item as determined by the architect-engineer shall be withheld
 19 until said item or items are completed.

20 SECTION 21. IC 5-28-16-2, AS AMENDED BY P.L.237-2017,
 21 SECTION 21, AND AS AMENDED BY P.L.238-2017, SECTION 5,
 22 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The Indiana twenty-first
 24 century research and technology fund is established within the state
 25 treasury to provide grants or loans to support proposals for economic
 26 development in one (1) or more of the following areas:

- 27 (1) To increase the capacity of Indiana postsecondary educational
 28 institutions, Indiana businesses, and Indiana nonprofit
 29 corporations and organizations to compete successfully for federal
 30 or private research and development funding.
 31 (2) To stimulate the transfer of research and technology into
 32 marketable products.
 33 (3) To assist with diversifying Indiana's economy by focusing
 34 investment in biomedical research and biotechnology, information
 35 technology, development of alternative fuel technologies,
 36 development and production of fuel efficient vehicles, and other
 37 high technology industry clusters requiring high skill, high wage
 38 employees.
 39 (4) To encourage an environment of innovation and cooperation
 40 among universities and businesses to promote research activity.
 41 (5) *To provide grants to district boards that are established in the*
 42 *city of Lafayette and the city of Fort Wayne under the*



1 *entrepreneur and enterprise district pilot program established*
 2 *under IC 5-28-15.5 and as set forth in IC 5-28-15.5-5.*

3 (b) The fund consists of:

- 4 (1) appropriations from the general assembly;
 5 ~~(2) proceeds of bonds issued by the Indiana finance authority~~
 6 ~~under IC 4-4-11.4 for deposit in the fund;~~ and
 7 ~~(3) (2) loan repayments.~~

8 (c) The corporation shall administer the fund. The following may be
 9 paid from money in the fund:

- 10 (1) Expenses of administering the fund.
 11 (2) Nonrecurring administrative expenses incurred to carry out the
 12 purposes of this chapter.

13 (d) Earnings from loans made under this chapter shall be deposited
 14 in the fund.

15 (e) The budget committee shall review programs and initiatives and
 16 corresponding investment policies established by the board. ~~The~~
 17 ~~corporation shall report semiannually to the budget committee on~~
 18 ~~activity within the fund.~~ The budget agency shall review each
 19 recommendation to verify and approve available funding and
 20 compliance with the established investment policy. Money in the fund
 21 may not be used to provide a recurring source of revenue for the
 22 normal operating expenditures of any project.

23 (f) The treasurer of state shall invest the money in the fund not
 24 currently needed to meet the obligations of the fund in the same
 25 manner as other public funds may be invested. Interest that accrues
 26 from these investments shall be deposited in the state general fund.

27 (g) The money in the fund at the end of a state fiscal year does not
 28 revert to the state general fund but remains in the fund.

29 (h) *For each state fiscal year beginning after June 30, 2017, and*
 30 *ending before July 1, 2022, the corporation may allocate two million*
 31 *dollars (\$2,000,000) of the total amount held within the fund in that*
 32 *state fiscal year for the purposes of making grants from the fund under*
 33 *subsection (a)(5) to district boards established in the city of Lafayette*
 34 *and the city of Fort Wayne as set forth in IC 5-28-15.5-5. This*
 35 *subsection expires December 31, 2022.*

36 SECTION 22. IC 5-28-17-1, AS AMENDED BY P.L.139-2017,
 37 SECTION 3, AND AS AMENDED BY P.L.237-2017, SECTION 24,
 38 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The corporation shall do
 40 the following to carry out this chapter:

- 41 (1) Contribute to the strengthening of the economy of Indiana by
 42 encouraging the organization and development of new business



- 1 enterprises, including technologically oriented enterprises.
- 2 (2) Approve and administer loans from the small business
- 3 development fund established by IC 5-28-18.
- 4 (3) Conduct activities for nontraditional entrepreneurs under
- 5 IC 5-28-18.
- 6 (4) Establish and administer the small and minority business
- 7 financial assistance program under IC 5-28-20.
- 8 (5) Assist small businesses in obtaining state and federal tax
- 9 incentives.
- 10 *(6) Develop and advertise a means to allow for small businesses*
- 11 *and local units of government to report duplicative state*
- 12 *reporting requirements through an Internet web page maintained*
- 13 *on the corporation's web site.*
- 14 *(7) Beginning in 2018, not later than August 31 of each year,*
- 15 *report the information received during the previous twelve (12)*
- 16 *months under subdivision (6) to the house of representatives'*
- 17 *standing committee that is responsible for government reduction.*
- 18 ~~(8)~~ **(8)** *Operate the Indiana small business development centers.*
- 19 ~~(7)~~ **(9)** *Maintain, through the small business development centers,*
- 20 *a statewide network of public, private, and educational resources*
- 21 *to inform, among other things, small businesses of the state and*
- 22 *federal programs under which the businesses may obtain*
- 23 *financial assistance or realize reduced costs through programs*
- 24 *such as the small employer health insurance pooling program*
- 25 *under IC 27-8-5-16(8).*
- 26 (b) The corporation may do the following to carry out this chapter:
- 27 (1) Receive money from any source, enter into contracts, and
- 28 expend money for any activities appropriate to its purpose.
- 29 (2) Do all other things necessary or incidental to carrying out the
- 30 corporation's functions under this chapter.
- 31 (3) Establish programs to identify entrepreneurs with marketable
- 32 ideas and to support the organization and development of new
- 33 business enterprises, including technologically oriented
- 34 enterprises.
- 35 (4) Conduct conferences and seminars to provide entrepreneurs
- 36 with access to individuals and organizations with specialized
- 37 expertise.
- 38 (5) Establish a statewide network of public, private, and
- 39 educational resources to assist the organization and development
- 40 of new enterprises.
- 41 (6) Cooperate with public and private entities, including the
- 42 Indiana Small Business Development Center Network and the



1 federal government marketing program, in exercising the powers
2 listed in this subsection.

3 (7) Establish and administer the small and minority business
4 financial assistance program under IC 5-28-20.

5 (8) Approve and administer loans from the small business
6 development fund established by IC 5-28-18.

7 *(9) Develop and administer programs to support the growth of*
8 *small businesses.*

9 ~~(9)~~ (10) Coordinate state funded programs that assist the
10 organization and development of new enterprises.

11 SECTION 23. IC 6-1.1-1-9, AS AMENDED BY P.L.255-2017,
12 SECTION 4, AND AS AMENDED BY P.L.235-2017, SECTION 2, IS
13 CORRECTED AND AMENDED TO READ AS FOLLOWS
14 [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) For purposes of this
15 article, the "owner" of tangible property shall be determined by using
16 the rules contained in this section.

17 (b) Except as otherwise provided in this section, the holder of the
18 legal title to personal property, or the legal title in fee to real property,
19 is:

20 (1) the owner of that property, *regardless of whether the holder*
21 *of the legal title holds a fractional interest, a remainder interest,*
22 *a life estate, or a tenancy for a term of years, if a title document*
23 *is not ordinarily issued to an owner for that type of property; or*

24 (2) the owner of that property who is designated as the grantee,
25 buyer, or other equivalent term in the title document or bureau of
26 motor vehicles affidavit of sale or disposal, if a title document is
27 ordinarily issued to an owner for that type of property.

28 (c) When title to tangible property passes on the assessment date of
29 any year, only the person obtaining title is the owner of that property on
30 the assessment date.

31 (d) When the mortgagee of real property is in possession of the
32 mortgaged premises, the mortgagee is the owner of that property.

33 (e) When personal property is security for a debt and the debtor is
34 in possession of the property, the debtor is the owner of that property.

35 (f) When a life tenant of real property or a holder of a tenancy for
36 a term of years in real property is in possession of the real property,
37 only the life tenant or the holder of a tenancy for a term of years is the
38 owner of that property.

39 (g) When the grantor of a qualified personal residence trust created
40 under United States Treasury Regulation 25.2702-5(c)(2) is:

41 (1) in possession of the real property transferred to the trust; and

42 (2) entitled to occupy the real property rent free under the terms



1 of the trust;
 2 the grantor is the owner of that real property.
 3 SECTION 24. IC 6-1.1-2-4, AS AMENDED BY P.L.235-2017,
 4 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 UPON PASSAGE]: Sec. 4. (a) The owner of any real property on the
 6 assessment date of a year is liable for the taxes imposed for that year on
 7 the property, unless a person holding, possessing, controlling, or
 8 occupying any real property on the assessment date of a year is liable
 9 for the taxes imposed for that year on the property under a
 10 memorandum of lease or other contract with the owner that is recorded
 11 with the county recorder before January 1, 1998.
 12 (b) Except for a mobile home assessed as personal property, a
 13 person holding, possessing, controlling, or occupying any personal
 14 property on the assessment date of a year is liable for the taxes imposed
 15 for that year on the property unless:
 16 (1) the person establishes that the property is being assessed and
 17 taxed in the name of the owner; or
 18 (2) the owner is liable for the taxes under a contract with that
 19 person.
 20 A person owning a mobile home assessed as personal property on the
 21 assessment date of a year is liable for the taxes imposed for that year on
 22 the property. When a person other than the owner pays any property
 23 taxes, as required by this section, that person may recover the amount
 24 paid from the owner, unless the parties have agreed to other terms in a
 25 contract.
 26 ~~(b)~~ (c) An owner on the assessment date of a year of real property
 27 that has an improvement or appurtenance that is:
 28 (1) assessed as real property; and
 29 (2) owned, held, possessed, controlled, or occupied on the
 30 assessment date of a year by a person other than the owner of the
 31 land;
 32 is jointly liable for the taxes imposed for the year on the improvement
 33 or appurtenance with the person holding, possessing, controlling, or
 34 occupying the improvement or appurtenance on the assessment date.
 35 ~~(c)~~ (d) An improvement or appurtenance to land that, on the
 36 assessment date of a year, is held, possessed, controlled, or occupied
 37 by a different person than the owner of the land may be listed and
 38 assessed separately from the land only if the improvement or
 39 appurtenance is held, possessed, controlled, or occupied under a
 40 memorandum of lease or other contract that is recorded with the county
 41 recorder before January 1, 1998.
 42 SECTION 25. IC 6-1.1-4-1 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. Real property
 2 shall be assessed at the place where it is situated, and it shall be
 3 assessed to the person liable for the taxes under ~~IC 1971~~, IC 6-1.1-2-4.

4 SECTION 26. IC 6-1.1-4-4.5, AS AMENDED BY P.L.255-2017,
 5 SECTION 6, AND AS AMENDED BY P.L.232-2017, SECTION 2, IS
 6 CORRECTED AND AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) The department of local
 8 government finance shall adopt rules establishing a system for annually
 9 adjusting the assessed value of real property to account for changes in
 10 value in those years since a reassessment under section ~~4~~ or 4.2 of this
 11 chapter for the property last took effect.

12 (b) Subject to subsection (e), the system must be applied to adjust
 13 assessed values beginning with the 2006 assessment date and each year
 14 thereafter that is not a year in which a reassessment under section ~~4~~ or
 15 4.2 of this chapter for the property becomes effective.

16 (c) The rules adopted under subsection (a) must include the
 17 following characteristics in the system:

18 (1) Promote uniform and equal assessment of real property within
 19 and across classifications.

20 (2) Require that assessing officials:

21 (A) reevaluate the factors that affect value;

22 (B) express the interactions of those factors mathematically;

23 (C) use mass appraisal techniques to estimate updated property
 24 values within statistical measures of accuracy; and

25 (D) provide notice to taxpayers of an assessment increase that
 26 results from the application of annual adjustments.

27 (3) Prescribe procedures that permit the application of the
 28 adjustment percentages in an efficient manner by assessing
 29 officials.

30 (d) The department of local government finance must review and
 31 certify each annual adjustment determined under this section.

32 (e) In making the annual determination of the base rate to satisfy the
 33 requirement for an annual adjustment ~~under subsection (c)~~ for the
 34 ~~January 1, 2016, assessment date~~ and each assessment date, ~~thereafter~~,
 35 the department of local government finance shall *not later than March*
 36 *1 of each year* determine the base rate using the methodology reflected
 37 in Table 2-18 of Book 1, Chapter 2 of the department of local
 38 government finance's Real Property Assessment Guidelines (as in
 39 effect on January 1, 2005), except that the department shall adjust the
 40 methodology as follows:

41 (1) Use a six (6) year rolling average adjusted under subdivision

42 (3) instead of a four (4) year rolling average.



1 (2) Use *the* data from the six (6) most recent years preceding the
 2 year in which the assessment date occurs *for which data is*
 3 *available*, before one (1) of those six (6) years is eliminated under
 4 subdivision (3) when determining the rolling average.

5 (3) Eliminate in the calculation of the rolling average the year
 6 among the six (6) years for which the highest market value in use
 7 of agricultural land is determined.

8 (4) After determining a preliminary base rate that would apply for
 9 the assessment date without applying the adjustment under this
 10 subdivision, the department of local government finance shall
 11 adjust the preliminary base rate as follows:

12 (A) If the preliminary base rate for the assessment date would
 13 be at least ten percent (10%) greater than the final base rate
 14 determined for the preceding assessment date, a capitalization
 15 rate of eight percent (8%) shall be used to determine the final
 16 base rate.

17 (B) If the preliminary base rate for the assessment date would
 18 be at least ten percent (10%) less than the final base rate
 19 determined for the preceding assessment date, a capitalization
 20 rate of six percent (6%) shall be used to determine the final
 21 base rate.

22 (C) If neither clause (A) nor clause (B) applies, a capitalization
 23 rate of seven percent (7%) shall be used to determine the final
 24 base rate.

25 (D) In the case of a market value in use for a year that is used
 26 in the calculation of the six (6) year rolling average under
 27 subdivision (1) for purposes of determining the base rate for
 28 the assessment date:

29 (i) that market value in use shall be recalculated by using the
 30 capitalization rate determined under clauses (A) through (C)
 31 for the calculation of the base rate for the assessment date;
 32 and

33 (ii) the market value in use recalculated under item (i) shall
 34 be used in the calculation of the six (6) year rolling average
 35 under subdivision (1).

36 (f) For assessment dates after December 31, 2009, an adjustment in
 37 the assessed value of real property under this section shall be based on
 38 the estimated true tax value of the property on the assessment date that
 39 is the basis for taxes payable on that real property.

40 (g) *The department shall release the department's annual*
 41 *determination of the base rate on or before March 1 of each year.*

42 SECTION 27. IC 6-1.1-4-5 IS REPEALED [EFFECTIVE UPON



1 PASSAGE]. Sec. 5: (a) A petition for the reassessment of a real
 2 property that is subject to reassessment under section 4 of this chapter
 3 and situated within a township may be filed with the department of
 4 local government finance on or before:

5 (1) March 31st of any year beginning before January 1, 2016;
 6 which is not a general election year and in which no general
 7 reassessment of real property is made; or

8 (2) January 31 of any year beginning after December 31, 2015;
 9 that is not a general election year and in which no general
 10 reassessment of real property is made:

11 A petition for reassessment of real property applies only to the most
 12 recent real property assessment date:

13 (b) The petition for reassessment must be signed by not less than the
 14 following percentage of all the owners of taxable real property who
 15 reside in the township:

16 (1) fifteen percent (15%) for a township which does not contain
 17 an incorporated city or town;

18 (2) five percent (5%) for a township containing all or part of an
 19 incorporated city or town which has a population of five thousand
 20 (5,000) or less;

21 (3) four percent (4%) for a township containing all or part of an
 22 incorporated city which has a population of more than five
 23 thousand (5,000) but not exceeding ten thousand (10,000);

24 (4) three percent (3%) for a township containing all or part of an
 25 incorporated city which has a population of more than ten
 26 thousand (10,000) but not exceeding fifty thousand (50,000);

27 (5) two percent (2%) for a township containing all or part of an
 28 incorporated city which has a population of more than fifty
 29 thousand (50,000) but not exceeding one hundred fifty thousand
 30 (150,000); or

31 (6) one percent (1%) for a township containing all or part of an
 32 incorporated city which has a population of more than one
 33 hundred fifty thousand (150,000):

34 The signatures on the petition must be verified by the oath of one (1)
 35 or more of the signers: A certificate of the county auditor stating that
 36 the signers constitute the required number of resident owners of taxable
 37 real property of the township must accompany the petition:

38 (c) Upon receipt of a petition under subsection (a), the department
 39 of local government finance may order a reassessment under section 9
 40 of this chapter or conduct a reassessment under section 31.5 of this
 41 chapter.

42 SECTION 28. IC 6-1.1-4-6, AS AMENDED BY P.L.112-2012,



1 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
2 UPON PASSAGE]: Sec. 6. If the department of local government
3 finance determines that a petition filed under section 5 ~~or~~ 5.5 of this
4 chapter has been signed by the required number of petitioners and that
5 the present assessed value of any real property is inequitable, the
6 department of local government finance shall order a reassessment of
7 the real property for which the petition was filed. The order shall
8 specify the time within which the reassessment shall be completed and
9 the date on which the reassessment shall become effective.

10 SECTION 29. IC 6-1.1-4-12.4, AS AMENDED BY P.L.112-2012,
11 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 UPON PASSAGE]: Sec. 12.4. (a) For purposes of this section, the term
13 "oil or gas interest" includes but is not limited to:

- 14 (1) royalties;
- 15 (2) overriding royalties;
- 16 (3) mineral rights; or
- 17 (4) working interest;

18 in any oil or gas located on or beneath the surface of land which lies
19 within this state.

20 (b) Oil or gas interest is subject to assessment and taxation as real
21 property. Notwithstanding section 4 ~~or~~ 4.2 of this chapter, each oil or
22 gas interest shall be assessed annually by the assessor of the township
23 in which the oil or gas is located, or the county assessor if there is no
24 township assessor for the township. The township or county assessor
25 shall assess the oil or gas interest to the person who owns or operates
26 the interest.

27 (c) A piece of equipment is an appurtenance to land if it is incident
28 to and necessary for the production of oil and gas from the land
29 covered by the oil or gas interest. This equipment includes but is not
30 limited to wells, pumping units, lines, treaters, separators, tanks, and
31 secondary recovery facilities. These appurtenances are subject to
32 assessment as real property. Notwithstanding section 4 ~~or~~ 4.2 of this
33 chapter, each of these appurtenances shall be assessed annually by the
34 assessor of the township in which the appurtenance is located, or the
35 county assessor if there is no township assessor for the township. The
36 township or county assessor shall assess the appurtenance to the person
37 who owns or operates the working interest in the oil or gas interest.

38 SECTION 30. IC 6-1.1-4-16, AS AMENDED BY P.L.112-2012,
39 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
40 UPON PASSAGE]: Sec. 16. (a) For purposes of making a reassessment
41 of real property under section 4 ~~or~~ 4.2 of this chapter or annual
42 adjustments under section 4.5 of this chapter, a township assessor (if



1 any) and a county assessor may employ:

2 (1) deputies;

3 (2) employees; and

4 (3) technical advisors who are:

5 (A) qualified to determine real property values;

6 (B) professional appraisers certified under 50 IAC 15; and

7 (C) employed either on a full-time or a part-time basis, subject
8 to sections 18.5 and 19.5 of this chapter.

9 (b) The county council of each county shall appropriate the funds
10 necessary for the employment of deputies, employees, or technical
11 advisors employed under subsection (a) of this section.

12 SECTION 31. IC 6-1.1-4-17, AS AMENDED BY P.L.112-2012,
13 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
14 UPON PASSAGE]: Sec. 17. (a) Subject to the approval of the
15 department of local government finance and the requirements of
16 section 18.5 of this chapter, a county assessor may employ professional
17 appraisers as technical advisors for assessments in all townships in the
18 county. The department of local government finance may approve
19 employment under this subsection only if the department is a party to
20 the employment contract and any addendum to the employment
21 contract.

22 (b) A decision by a county assessor to not employ a professional
23 appraiser as a technical advisor in a reassessment under section ~~4~~ or 4.2
24 of this chapter is subject to approval by the department of local
25 government finance.

26 (c) As used in this chapter, "professional appraiser" means an
27 individual or firm that is certified under IC 6-1.1-31.7.

28 SECTION 32. IC 6-1.1-4-20, AS AMENDED BY P.L.112-2012,
29 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 20. The department of local government
31 finance may establish a period, with respect to each reassessment under
32 section ~~4~~ or 4.2 of this chapter, that is the only time during which a
33 county assessor may enter into a contract with a professional appraiser.

34 SECTION 33. IC 6-1.1-4-28.5, AS AMENDED BY P.L.5-2015,
35 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 UPON PASSAGE]: Sec. 28.5. (a) Money assigned to a property
37 reassessment fund under section 27.5 of this chapter may be used only
38 to pay the costs of:

39 (1) the ~~general reassessment of real property under section 4 of~~
40 ~~this chapter~~ or reassessment of one (1) or more groups of parcels
41 under a county's reassessment plan prepared under section 4.2 of
42 this chapter, including the computerization of assessment records;



- 1 (2) payments to assessing officials and hearing officers for county
 2 property tax assessment boards of appeals under IC 6-1.1-35.2;
 3 (3) the development or updating of detailed soil survey data by
 4 the United States Department of Agriculture or its successor
 5 agency;
 6 (4) the updating of plat books;
 7 (5) payments for the salary of permanent staff or for the
 8 contractual services of temporary staff who are necessary to assist
 9 assessing officials;
 10 (6) making annual adjustments under section 4.5 of this chapter;
 11 and
 12 (7) the verification under 50 IAC 27-4-7 of sales disclosure forms
 13 forwarded to:
 14 (A) the county assessor; or
 15 (B) township assessors (if any);
 16 under IC 6-1.1-5.5-3.

17 Money in a property tax reassessment fund may not be transferred or
 18 reassigned to any other fund and may not be used for any purposes
 19 other than those set forth in this section.

20 (b) All counties shall use modern, detailed soil maps in the
 21 reassessment of agricultural land.

22 (c) The county treasurer of each county shall, in accordance with
 23 IC 5-13-9, invest any money accumulated in the property reassessment
 24 fund. Any interest received from investment of the money shall be paid
 25 into the property reassessment fund.

26 (d) An appropriation under this section must be approved by the
 27 fiscal body of the county after the review and recommendation of the
 28 county assessor. However, in a county with a township assessor in
 29 every township, the county assessor does not review an appropriation
 30 under this section, and only the fiscal body must approve an
 31 appropriation under this section.

32 SECTION 34. IC 6-1.1-4-29, AS AMENDED BY P.L.112-2012,
 33 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 UPON PASSAGE]: Sec. 29. (a) The expenses of a reassessment,
 35 except those incurred by the department of local government finance
 36 in performing its normal functions, shall be paid by the county in which
 37 the reassessed property is situated. These expenses, except for the
 38 expenses of

- 39 ~~(1) a general reassessment of real property under section 4 of this~~
 40 ~~chapter; or~~
 41 ~~(2) reassessments of a group of parcels under a county's~~
 42 ~~reassessment plan prepared under section 4.2 of this chapter~~



1 shall be paid from county funds. The county auditor shall issue
 2 warrants for the payment of reassessment expenses. No prior
 3 appropriations are required in order for the auditor to issue warrants.

4 (b) An order of the department of local government finance
 5 directing the reassessment of property shall contain an estimate of the
 6 cost of making the reassessment. The assessing officials in the county,
 7 the county property tax assessment board of appeals, and the county
 8 auditor may not exceed the amount so estimated by the department of
 9 local government finance.

10 SECTION 35. IC 6-1.1-4-30, AS AMENDED BY P.L.112-2012,
 11 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 30. (a) ~~In making any assessment or~~
 13 ~~reassessment of real property in the interim between general~~
 14 ~~reassessments under section 4 of this chapter; the rules; regulations;~~
 15 ~~and standards for assessment are the same as those used in the~~
 16 ~~preceding general reassessment.~~

17 (b) In making any assessment or reassessment of real property
 18 between reassessments of that real property under a county's
 19 reassessment plan prepared under section 4.2 of this chapter, the rules,
 20 regulations, and standards for assessment are the same as those used
 21 for that real property in the preceding reassessment of that group of
 22 parcels under a county's reassessment plan.

23 SECTION 36. IC 6-1.1-4-31, AS AMENDED BY P.L.112-2012,
 24 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 UPON PASSAGE]: Sec. 31. (a) The department of local government
 26 finance shall periodically check the conduct of:

- 27 ~~(1) a general reassessment under section 4 of this chapter;~~
- 28 ~~(2) (1) a reassessment of a group of parcels under a county's~~
 29 ~~reassessment plan prepared under section 4.2 of this chapter;~~
- 30 ~~(3) (2) work required to be performed by local officials under 50~~
 31 ~~IAC 21; and~~
- 32 ~~(4) (3) other property assessment activities in the county, as~~
 33 ~~determined by the department.~~

34 The department of local government finance may inform township
 35 assessors (if any), county assessors, and the presidents of county
 36 councils in writing if its check reveals that ~~the general reassessment;~~
 37 ~~the reassessment of a group of parcels under a county's reassessment~~
 38 ~~plan prepared under section 4.2 of this chapter, or other property~~
 39 ~~assessment activities are not being properly conducted, work required~~
 40 ~~to be performed by local officials under 50 IAC 21 is not being~~
 41 ~~properly conducted, or property assessments are not being properly~~
 42 ~~made.~~



1 (b) The failure of the department of local government finance to
 2 inform local officials under subsection (a) shall not be construed as an
 3 indication by the department that:

4 (1) ~~the general reassessment under section 4 of this chapter~~; a
 5 reassessment of a group of parcels under a county's reassessment
 6 plan prepared under section 4.2 of this chapter or other property
 7 assessment activities are being properly conducted;

8 (2) work required to be performed by local officials under 50
 9 IAC 21 is being properly conducted; or

10 (3) property assessments are being properly made.

11 (c) If the department of local government finance:

12 (1) determines under subsection (a) that a ~~general reassessment~~
 13 ~~under section 4 of this chapter~~; a reassessment of a group of
 14 parcels under a county's reassessment plan prepared under section
 15 4.2 of this chapter or other assessment activities are not being
 16 properly conducted; and

17 (2) informs:

18 (A) the township assessor (if any) of each affected township;

19 (B) the county assessor; and

20 (C) the president of the county council;

21 in writing under subsection (a);

22 the department may order a state conducted assessment or reassessment
 23 under section 31.5 of this chapter to begin not less than sixty (60) days
 24 after the date of the notice under subdivision (2).

25 (d) If the department of local government finance:

26 (1) determines under subsection (a) that work required to be
 27 performed by local officials under 50 IAC 21 is not being
 28 properly conducted; and

29 (2) informs:

30 (A) the township assessor of each affected township (if any);

31 (B) the county assessor; and

32 (C) the president of the county council;

33 in writing under subsection (a);

34 the department may conduct the work or contract to have the work
 35 conducted to begin not less than sixty (60) days after the date of the
 36 notice under subdivision (2). If the department determines during the
 37 period between the date of the notice under subdivision (2) and the
 38 proposed date for beginning the work or having the work conducted
 39 that work required to be performed by local officials under 50 IAC 21
 40 is being properly conducted, the department may rescind the order.

41 (e) If the department of local government finance contracts to have
 42 work conducted under subsection (d), the department shall forward the



1 bill for the services to the county and the county shall pay the bill under
 2 the same procedures that apply to county payments of bills for
 3 assessment or reassessment services under section 31.5 of this chapter.

4 (f) A county council president who is informed by the department
 5 of local government finance under subsection (a) shall provide the
 6 information to the board of county commissioners. A board of county
 7 commissioners that receives information under this subsection may
 8 adopt an ordinance to do either or both of the following:

9 (1) Determine that:

10 (A) the information indicates that the county assessor has
 11 failed to perform adequately the duties of county assessor; and

12 (B) by that failure the county assessor forfeits the office of
 13 county assessor and is subject to removal from office by an
 14 information filed under IC 34-17-2-1(b).

15 (2) Determine that:

16 (A) the information indicates that one (1) or more township
 17 assessors in the county have failed to perform adequately the
 18 duties of township assessor; and

19 (B) by that failure the township assessor or township assessors
 20 forfeit the office of township assessor and are subject to
 21 removal from office by an information filed under
 22 IC 34-17-2-1(b).

23 (g) A city-county council that is informed by the department of local
 24 government finance under subsection (a) may adopt an ordinance
 25 making the determination or determinations referred to in subsection
 26 (f).

27 SECTION 37. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012,
 28 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 UPON PASSAGE]: Sec. 31.5. (a) As used in this section, "department"
 30 refers to the department of local government finance.

31 (b) If the department makes a determination and informs local
 32 officials under section 31(c) of this chapter, the department may order
 33 a state conducted assessment or reassessment in the county subject to
 34 the time limitation in that subsection.

35 (c) If the department orders a state conducted assessment or
 36 reassessment in a county, the department shall assume the duties of the
 37 county assessor. Notwithstanding sections 15 and 17 of this chapter, a
 38 county assessor subject to an order issued under this section may not
 39 assess property or have property assessed for the assessment or ~~general~~
 40 ~~reassessment under section 4 of this chapter~~ or under a county's
 41 reassessment plan prepared under section 4.2 of this chapter. Until the
 42 state conducted assessment or reassessment is completed under this



1 section, the assessment or reassessment duties of the county assessor
 2 are limited to providing the department or a contractor of the
 3 department the support and information requested by the department
 4 or the contractor.

5 (d) Before assuming the duties of a county assessor, the department
 6 shall transmit a copy of the department's order requiring a state
 7 conducted assessment or reassessment to the county assessor, the
 8 county fiscal body, the county auditor, and the county treasurer. Notice
 9 of the department's actions must be published one (1) time in a
 10 newspaper of general circulation published in the county. The
 11 department is not required to conduct a public hearing before taking
 12 action under this section.

13 (e) A county assessor subject to an order issued under this section
 14 shall, at the request of the department or the department's contractor,
 15 make available and provide access to all:

- 16 (1) data;
- 17 (2) records;
- 18 (3) maps;
- 19 (4) parcel record cards;
- 20 (5) forms;
- 21 (6) computer software systems;
- 22 (7) computer hardware systems; and
- 23 (8) other information;

24 related to the assessment or reassessment of real property in the county.
 25 The information described in this subsection must be provided at no
 26 cost to the department or the contractor of the department. A failure to
 27 provide information requested under this subsection constitutes a
 28 failure to perform a duty related to an assessment ~~or a general~~
 29 ~~reassessment under section 4 of this chapter~~ or under a county's
 30 reassessment plan prepared under section 4.2 of this chapter and is
 31 subject to IC 6-1.1-37-2.

32 (f) The department may enter into a contract with a professional
 33 appraising firm to conduct an assessment or reassessment under this
 34 section. If a county entered into a contract with a professional
 35 appraising firm to conduct the county's assessment or reassessment
 36 before the department orders a state conducted assessment or
 37 reassessment in the county under this section, the contract:

- 38 (1) is as valid as if it had been entered into by the department; and
- 39 (2) shall be treated as the contract of the department.

40 (g) After receiving the report of assessed values from the appraisal
 41 firm acting under a contract described in subsection (f), the department
 42 shall give notice to the taxpayer and the county assessor, by mail, of the



1 amount of the assessment or reassessment. The notice of assessment or
2 reassessment:

3 (1) is subject to appeal by the taxpayer under section 31.7 of this
4 chapter; and

5 (2) must include a statement of the taxpayer's rights under section
6 31.7 of this chapter.

7 (h) The department shall forward a bill for services provided under
8 a contract described in subsection (f) to the auditor of the county in
9 which the state conducted reassessment occurs. The county shall pay
10 the bill under the procedures prescribed by subsection (i).

11 (i) A county subject to an order issued under this section shall pay
12 the cost of a contract described in subsection (f), without appropriation,
13 from the county property reassessment fund. A contractor may
14 periodically submit bills for partial payment of work performed under
15 the contract. Notwithstanding any other law, a contractor is entitled to
16 payment under this subsection for work performed under a contract if
17 the contractor:

18 (1) submits to the department a fully itemized, certified bill in the
19 form required by IC 5-11-10-1 for the costs of the work performed
20 under the contract;

21 (2) obtains from the department:

22 (A) approval of the form and amount of the bill; and

23 (B) a certification that the billed goods and services have been
24 received and comply with the contract; and

25 (3) files with the county auditor:

26 (A) a duplicate copy of the bill submitted to the department;

27 (B) proof of the department's approval of the form and amount
28 of the bill; and

29 (C) the department's certification that the billed goods and
30 services have been received and comply with the contract.

31 The department's approval and certification of a bill under subdivision
32 (2) shall be treated as conclusively resolving the merits of a contractor's
33 claim. Upon receipt of the documentation described in subdivision (3),
34 the county auditor shall immediately certify that the bill is true and
35 correct without further audit and submit the claim to the county
36 executive. The county executive shall allow the claim, in full, as
37 approved by the department, without further examination of the merits
38 of the claim in a regular or special session that is held not less than
39 three (3) days and not more than seven (7) days after the date the claim
40 is certified by the county fiscal officer if the procedures in IC 5-11-10-2
41 are used to approve the claim or the date the claim is placed on the
42 claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are



1 used to approve the claim. Upon allowance of the claim by the county
 2 executive, the county auditor shall immediately issue a warrant or
 3 check for the full amount of the claim approved by the department.
 4 Compliance with this subsection constitutes compliance with
 5 IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and
 6 payment of a claim in compliance with this subsection is not subject to
 7 remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply
 8 to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies
 9 to a fiscal officer who pays a claim in compliance with this subsection.

10 (j) Notwithstanding IC 4-13-2, a period of seven (7) days is
 11 permitted for each of the following to review and act under IC 4-13-2
 12 on a contract of the department entered into under this section:

13 (1) The commissioner of the Indiana department of
 14 administration.

15 (2) The director of the budget agency.

16 (3) The attorney general.

17 (k) If money in the county's property reassessment fund is
 18 insufficient to pay for an assessment or reassessment conducted under
 19 this section, the department may increase the tax rate and tax levy of
 20 the county's property reassessment fund to pay the cost and expenses
 21 related to the assessment or reassessment.

22 (l) The department or the contractor of the department shall use the
 23 land values determined under section 13.6 of this chapter for a county
 24 subject to an order issued under this section to the extent that the
 25 department or the contractor finds that the land values reflect the true
 26 tax value of land, as determined under this article and the rules of the
 27 department. If the department or the contractor finds that the land
 28 values determined for the county under section 13.6 of this chapter do
 29 not reflect the true tax value of land, the department or the contractor
 30 shall determine land values for the county that reflect the true tax value
 31 of land, as determined under this article and the rules of the
 32 department. Land values determined under this subsection shall be
 33 used to the same extent as if the land values had been determined under
 34 section 13.6 of this chapter. The department or the contractor of the
 35 department shall notify the county's assessing officials of the land
 36 values determined under this subsection.

37 (m) A contractor of the department may notify the department if:

38 (1) a county auditor fails to:

39 (A) certify the contractor's bill;

40 (B) publish the contractor's claim;

41 (C) submit the contractor's claim to the county executive; or

42 (D) issue a warrant or check for payment of the contractor's



- 1 bill;
- 2 as required by subsection (i) at the county auditor's first legal
- 3 opportunity to do so;
- 4 (2) a county executive fails to allow the contractor's claim as
- 5 legally required by subsection (i) at the county executive's first
- 6 legal opportunity to do so; or
- 7 (3) a person or an entity authorized to act on behalf of the county
- 8 takes or fails to take an action, including failure to request an
- 9 appropriation, and that action or failure to act delays or halts
- 10 progress under this section for payment of the contractor's bill.
- 11 (n) The department, upon receiving notice under subsection (m)
- 12 from a contractor of the department, shall:
- 13 (1) verify the accuracy of the contractor's assertion in the notice
- 14 that:
- 15 (A) a failure occurred as described in subsection (m)(1) or
- 16 (m)(2); or
- 17 (B) a person or an entity acted or failed to act as described in
- 18 subsection (m)(3); and
- 19 (2) provide to the treasurer of state the department's approval
- 20 under subsection (i)(2)(A) of the contractor's bill with respect to
- 21 which the contractor gave notice under subsection (m).
- 22 (o) Upon receipt of the department's approval of a contractor's bill
- 23 under subsection (n), the treasurer of state shall pay the contractor the
- 24 amount of the bill approved by the department from money in the
- 25 possession of the state that would otherwise be available for
- 26 distribution to the county, including distributions of admissions taxes
- 27 or wagering taxes.
- 28 (p) The treasurer of state shall withhold from the money that would
- 29 be distributed under IC 4-33-12-6, IC 4-33-13-5, or any other law to a
- 30 county described in a notice provided under subsection (m) the amount
- 31 of a payment made by the treasurer of state to the contractor of the
- 32 department under subsection (o). Money shall be withheld from any
- 33 source payable to the county.
- 34 (q) Compliance with subsections (m) through (p) constitutes
- 35 compliance with IC 5-11-10.
- 36 (r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to
- 37 the payment made in compliance with subsections (m) through (p).
- 38 This subsection and subsections (m) through (p) must be interpreted
- 39 liberally so that the state shall, to the extent legally valid, ensure that
- 40 the contractual obligations of a county subject to this section are paid.
- 41 Nothing in this section shall be construed to create a debt of the state.
- 42 (s) The provisions of this section are severable as provided in



- 1 IC 1-1-1-8(b).
- 2 SECTION 38. IC 6-1.1-7-9 IS AMENDED TO READ AS
 3 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. If a semi-annual
 4 installment of taxes imposed for a year upon a mobile home is not paid
 5 on or before the due date prescribed under section 7 of this chapter, the
 6 same penalties apply that are imposed under ~~IC 1971~~, IC 6-1.1-37-10
 7 for the late payment of property taxes. In addition, the mobile home and
 8 the personal property of a delinquent taxpayer shall be levied upon and
 9 sold in the same manner that a taxpayer's personal property is levied
 10 upon and sold under ~~IC 1971~~, IC 6-1.1-23 for the non-payment of
 11 personal property taxes.
- 12 SECTION 39. IC 6-1.1-8.5-8, AS AMENDED BY P.L.112-2012,
 13 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 8. (a) For purposes of:
- 15 ~~(1) a general reassessment under IC 6-1.1-4-4;~~
 16 ~~(2) (1) a reassessment of a group of parcels under a county's~~
 17 ~~reassessment plan prepared under IC 6-1.1-4-4.2; or~~
 18 ~~(3) (2) a new assessment;~~
 19 the department of local government finance shall assess each industrial
 20 facility in a qualifying county.
- 21 (b) The following may not assess an industrial facility in a
 22 qualifying county:
- 23 (1) A county assessor.
 24 (2) An assessing official.
 25 (3) A county property tax assessment board of appeals.
- 26 SECTION 40. IC 6-1.1-10-26 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) Subject to
 28 the limitations contained in subsection (b), ~~of this section~~; the
 29 following tangible property is exempt from property taxation if it is
 30 owned by a county or district agricultural association of this state:
- 31 (1) A tract of land not exceeding eighty (80) acres. ~~and~~
 32 (2) The improvements situated on the tract of land.
- 33 (b) This exemption does not apply unless:
- 34 (1) the association is organized under ~~IC 1971~~, ~~15-1-3~~;
 35 **IC 15-14-3-1**; and
 36 (2) the property is exclusively used and occupied for the purposes
 37 specified in ~~IC 1971~~, ~~15-1-3~~. **IC 15-14-3-1**.
- 38 SECTION 41. IC 6-1.1-11-4, AS AMENDED BY P.L.198-2016,
 39 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 UPON PASSAGE]: Sec. 4. (a) The exemption application referred to
 41 in section 3 of this chapter is not required if the exempt property is
 42 owned by the United States, the state, an agency of this state, or a



1 political subdivision (as defined in IC 36-1-2-13). However, this
 2 subsection applies only when the property is used, and in the case of
 3 real property occupied, by the owner.

4 (b) The exemption application referred to in section 3 of this chapter
 5 is not required if the exempt property is a cemetery:

6 (1) described by IC 6-1.1-2-7; or

7 (2) maintained by a township executive under IC 23-14-68.

8 (c) The exemption application referred to in section 3 of this chapter
 9 is not required if the exempt property is owned by the bureau of motor
 10 vehicles commission established under IC 9-14-9.

11 (d) The exemption application referred to in section 3 or 3.5 of this
 12 chapter is not required if:

13 (1) the exempt property is:

14 (A) tangible property used for religious purposes described in
 15 IC 6-1.1-10-21;

16 (B) tangible property owned by a church or religious society
 17 used for educational purposes described in IC 6-1.1-10-16;

18 (C) other tangible property owned, occupied, and used by a
 19 person for educational, literary, scientific, religious, or
 20 charitable purposes described in IC 6-1.1-10-16; or

21 (D) other tangible property owned by a fraternity or sorority
 22 (as defined in IC 6-1.1-10-24).

23 (2) the exemption application referred to in section 3 or 3.5 of this
 24 chapter was filed properly at least once for a religious use under
 25 IC 6-1.1-10-21, an educational, literary, scientific, religious, or
 26 charitable use under IC 6-1.1-10-16, or use by a fraternity or
 27 sorority under IC 6-1.1-10-24; and

28 (3) the property continues to meet the requirements for an
 29 exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or
 30 IC 6-1.1-10-24.

31 (e) If, after an assessment date, an exempt property is transferred or
 32 its use is changed resulting in its ineligibility for an exemption under
 33 IC 6-1.1-10, the county assessor shall terminate the exemption for that
 34 assessment date. However, if the property remains eligible for an
 35 exemption under IC 6-1.1-10 following the transfer or change in use,
 36 the exemption shall be left in place for that assessment date. For the
 37 following assessment date, the person that obtained the exemption or
 38 the current owner of the property, as applicable, shall, under section 3
 39 of this chapter and except as provided in this section, file a certified
 40 application in duplicate with the county assessor of the county in which
 41 the property that is the subject of the exemption is located. In all cases,
 42 the person that obtained the exemption or the current owner of the



1 property shall notify the county assessor for the county where the
 2 tangible property is located of the change in ownership or use in the
 3 year that the change occurs. The notice must be in the form prescribed
 4 by the department of local government finance.

5 (f) If the county assessor discovers that title to or use of property
 6 granted an exemption under IC 6-1.1-10 has changed, the county
 7 assessor shall notify the persons entitled to a tax statement under
 8 IC 6-1.1-22-8.1 for the property of the change in title or use and
 9 indicate that the county auditor will suspend the exemption for the
 10 property until the persons provide the county assessor with an affidavit,
 11 signed under penalties of perjury, that identifies the new owners or use
 12 of the property and indicates whether the property continues to meet
 13 the requirements for an exemption under IC 6-1.1-10. Upon receipt of
 14 the affidavit, the county assessor shall reinstate the exemption under
 15 ~~IC 6-1.1-15-12~~ **IC 6-1.1-15-12.1**. However, a claim under
 16 ~~IC 6-1.1-26-1~~ **IC 6-1.1-26-1.1** for a refund of all or a part of a tax
 17 installment paid and any correction of error under ~~IC 6-1.1-15-12~~
 18 **IC 6-1.1-15-12.1** must be filed not later than three (3) years after the
 19 taxes are first due.

20 SECTION 42. IC 6-1.1-12-19, AS AMENDED BY P.L.181-2016,
 21 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 UPON PASSAGE]: Sec. 19. (a) The deduction from assessed value
 23 provided by section 18 of this chapter (before its expiration) is first
 24 available in the year in which the increase in assessed value resulting
 25 from the rehabilitation occurs and shall continue for the following four
 26 (4) years. In the sixth (6th) year, the county auditor shall add the
 27 amount of the deduction to the assessed value of the real property. A

28 (1) ~~general reassessment of real property under IC 6-1.1-4-4~~; or
 29 (2) reassessment under a county's reassessment plan prepared
 30 under IC 6-1.1-4-4.2

31 which occurs within the five (5) year period of the deduction does not
 32 affect the amount of the deduction.

33 (b) This section expires January 1, 2023.

34 SECTION 43. IC 6-1.1-12-23, AS AMENDED BY P.L.181-2016,
 35 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 23. (a) The deduction from assessed value
 37 provided by section 22 of this chapter (before its expiration) is first
 38 available after the first assessment date following the rehabilitation and
 39 shall continue for the taxes first due and payable in the following five
 40 (5) years. In the sixth (~~6th~~) year, the county auditor shall add the
 41 amount of the deduction to the assessed value of the property. Any

42 (1) ~~general reassessment of real property under IC 6-1.1-4-4~~; or



1 (2) reassessment under a county's reassessment plan prepared
2 under IC 6-1.1-4-4.2
3 which occurs within the five (5) year period of the deduction does not
4 affect the amount of the deduction.

5 (b) This section expires January 1, 2023.

6 SECTION 44. IC 6-1.1-12.1-4, AS AMENDED BY P.L.288-2013,
7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 UPON PASSAGE]: Sec. 4. (a) Except as provided in section 2(i)(4) of
9 this chapter, and subject to section 15 of this chapter, the amount of the
10 deduction which the property owner is entitled to receive under section
11 3 of this chapter for a particular year equals the product of:

12 (1) the increase in the assessed value resulting from the
13 rehabilitation or redevelopment; multiplied by

14 (2) the percentage determined under section 17 of this chapter.

15 (b) The amount of the deduction determined under subsection (a)
16 shall be adjusted in accordance with this subsection in the following
17 circumstances:

18 (1) If

19 (A) ~~a general reassessment of real property under IC 6-1.1-4-4;~~

20 or

21 (B) a reassessment under a county's reassessment plan
22 prepared under IC 6-1.1-4-4.2

23 occurs within the particular period of the deduction, the amount
24 determined under subsection (a)(1) shall be adjusted to reflect the
25 percentage increase or decrease in assessed valuation that resulted
26 from the reassessment.

27 (2) If an appeal of an assessment is approved that results in a
28 reduction of the assessed value of the redeveloped or rehabilitated
29 property, the amount of any deduction shall be adjusted to reflect
30 the percentage decrease that resulted from the appeal.

31 The department of local government finance shall adopt rules under
32 IC 4-22-2 to implement this subsection.

33 SECTION 45. IC 6-1.1-12.1-4.8, AS AMENDED BY P.L.288-2013,
34 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]: Sec. 4.8. (a) A property owner that is an applicant
36 for a deduction under this section must provide a statement of benefits
37 to the designating body.

38 (b) If the designating body requires information from the property
39 owner for the designating body's use in deciding whether to designate
40 an economic revitalization area, the property owner must provide the
41 completed statement of benefits form to the designating body before
42 the hearing required by section 2.5(c) of this chapter. Otherwise, the



1 property owner must submit the completed statement of benefits form
2 to the designating body before the occupation of the eligible vacant
3 building for which the property owner desires to claim a deduction.

4 (c) The department of local government finance shall prescribe a
5 form for the statement of benefits. The statement of benefits must
6 include the following information:

7 (1) A description of the eligible vacant building that the property
8 owner or a tenant of the property owner will occupy.

9 (2) An estimate of the number of individuals who will be
10 employed or whose employment will be retained by the property
11 owner or the tenant as a result of the occupation of the eligible
12 vacant building, and an estimate of the annual salaries of those
13 individuals.

14 (3) Information regarding efforts by the owner or a previous
15 owner to sell, lease, or rent the eligible vacant building during the
16 period the eligible vacant building was unoccupied.

17 (4) Information regarding the amount for which the eligible
18 vacant building was offered for sale, lease, or rent by the owner
19 or a previous owner during the period the eligible vacant building
20 was unoccupied.

21 (d) With the approval of the designating body, the statement of
22 benefits may be incorporated in a designation application. A statement
23 of benefits is a public record that may be inspected and copied under
24 IC 5-14-3.

25 (e) The designating body must review the statement of benefits
26 required by subsection (a). The designating body shall determine
27 whether an area should be designated an economic revitalization area
28 or whether a deduction should be allowed, after the designating body
29 has made the following findings:

30 (1) Whether the estimate of the number of individuals who will be
31 employed or whose employment will be retained can be
32 reasonably expected to result from the proposed occupation of the
33 eligible vacant building.

34 (2) Whether the estimate of the annual salaries of those
35 individuals who will be employed or whose employment will be
36 retained can be reasonably expected to result from the proposed
37 occupation of the eligible vacant building.

38 (3) Whether any other benefits about which information was
39 requested are benefits that can be reasonably expected to result
40 from the proposed occupation of the eligible vacant building.

41 (4) Whether the occupation of the eligible vacant building will
42 increase the tax base and assist in the rehabilitation of the



- 1 economic revitalization area.
- 2 (5) Whether the totality of benefits is sufficient to justify the
- 3 deduction.
- 4 A designating body may not designate an area an economic
- 5 revitalization area or approve a deduction under this section unless the
- 6 findings required by this subsection are made in the affirmative.
- 7 (f) Except as otherwise provided in this section, the owner of an
- 8 eligible vacant building located in an economic revitalization area is
- 9 entitled to a deduction from the assessed value of the building if the
- 10 property owner or a tenant of the property owner occupies the eligible
- 11 vacant building and uses it for commercial or industrial purposes. The
- 12 property owner is entitled to the deduction:
- 13 (1) for the first year in which the property owner or a tenant of the
- 14 property owner occupies the eligible vacant building and uses it
- 15 for commercial or industrial purposes; and
- 16 (2) for subsequent years determined under subsection (g).
- 17 (g) The designating body shall determine under section 17 of this
- 18 chapter the number of years for which a property owner is entitled to
- 19 a deduction under this section. This determination shall be made:
- 20 (1) as part of the resolution adopted under section 2.5 of this
- 21 chapter; or
- 22 (2) by a resolution adopted not more than sixty (60) days after the
- 23 designating body receives a copy of the property owner's
- 24 deduction application from the county auditor.
- 25 A certified copy of a resolution under subdivision (2) shall be sent to
- 26 the county auditor, who shall make the deduction as provided in section
- 27 5.3 of this chapter. A determination concerning the number of years the
- 28 deduction is allowed that is made under subdivision (1) is final and
- 29 may not be changed by using the procedure under subdivision (2).
- 30 (h) Except as provided in section 2(i)(5) of this chapter, and subject
- 31 to section 15 of this chapter, the amount of the deduction the property
- 32 owner is entitled to receive under this section for a particular year
- 33 equals the product of:
- 34 (1) the assessed value of the building or part of the building that
- 35 is occupied by the property owner or a tenant of the property
- 36 owner; multiplied by
- 37 (2) the percentage determined by the designating body under
- 38 section 17 of this chapter.
- 39 (i) The amount of the deduction determined under subsection (h)
- 40 shall be adjusted in accordance with this subsection in the following
- 41 circumstances:
- 42 (1) If



1 (A) a general reassessment of real property under IC 6-1.1-4-4;
 2 or
 3 (B) a reassessment under a county's reassessment plan
 4 prepared under IC 6-1.1-4-4.2
 5 occurs within the period of the deduction, the amount of the
 6 assessed value determined under subsection (h)(1) shall be
 7 adjusted to reflect the percentage increase or decrease in assessed
 8 valuation that resulted from the reassessment.
 9 (2) If an appeal of an assessment is approved and results in a
 10 reduction of the assessed value of the property, the amount of a
 11 deduction under this section shall be adjusted to reflect the
 12 percentage decrease that resulted from the appeal.

13 (j) The department of local government finance may adopt rules
 14 under IC 4-22-2 to implement this section.

15 SECTION 46. IC 6-1.1-12.4-2, AS AMENDED BY P.L.148-2015,
 16 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 UPON PASSAGE]: Sec. 2. (a) For purposes of this section, an increase
 18 in the assessed value of real property is determined in the same manner
 19 that an increase in the assessed value of real property is determined for
 20 purposes of IC 6-1.1-12.1.

21 (b) This subsection applies only to a development, redevelopment,
 22 or rehabilitation that is first assessed after March 1, 2005, and before
 23 March 2, 2007. Except as provided in subsection (h) and sections 4, 5,
 24 and 8 of this chapter, an owner of real property that:

- 25 (1) develops, redevelops, or rehabilitates the real property; and
- 26 (2) creates or retains employment from the development,
 27 redevelopment, or rehabilitation;

28 is entitled to a deduction from the assessed value of the real property.

29 (c) Subject to section 14 of this chapter, the deduction under this
 30 section is first available in the year in which the increase in assessed
 31 value resulting from the development, redevelopment, or rehabilitation
 32 occurs and continues for the following two (2) years. The amount of the
 33 deduction that a property owner may receive with respect to real
 34 property located in a county for a particular year equals the lesser of:

- 35 (1) two million dollars (\$2,000,000); or
- 36 (2) the product of:
 - 37 (A) the increase in assessed value resulting from the
 - 38 development, rehabilitation, or redevelopment; multiplied by
 - 39 (B) the percentage from the following table:

40 YEAR OF DEDUCTION	PERCENTAGE
41 1st	75%
42 2nd	50%



1 for review filed by a county assessor, the county board that made the
 2 determination under review under this section may file an amicus
 3 curiae brief in the review proceeding under this section. The expenses
 4 incurred by the county board in filing the amicus curiae brief shall be
 5 paid from the property reassessment fund under IC 6-1.1-4-27.5 of the
 6 county in which the property is located. The executive of a taxing unit
 7 may file an amicus curiae brief in the review proceeding under this
 8 section if the property whose assessment or exemption is under appeal
 9 is subject to assessment by that taxing unit.

10 (c) If a petition for review does not comply with the Indiana board's
 11 instructions for completing the form prescribed under section 3 of this
 12 chapter, the Indiana board shall return the petition to the petitioner and
 13 include a notice describing the defect in the petition. The petitioner
 14 then has thirty (30) days from the date on the notice to cure the defect
 15 and file a corrected petition. The Indiana board shall deny a corrected
 16 petition for review if it does not substantially comply with the Indiana
 17 board's instructions for completing the form prescribed under section
 18 3 of this chapter.

19 (d) After the hearing, the Indiana board shall give the taxpayer, the
 20 county assessor, and any entity that filed an amicus curiae brief:

21 (1) notice, by mail, of its final determination; and

22 (2) for parties entitled to appeal the final determination, notice of
 23 the procedures they must follow in order to obtain court review
 24 under section 5 of this chapter.

25 (e) Except as provided in subsection (f), the Indiana board shall
 26 conduct a hearing not later than nine (9) months after a petition in
 27 proper form is filed with the Indiana board, excluding any time due to
 28 a delay reasonably caused by the petitioner.

29 (f) With respect to an appeal of a real property assessment that takes
 30 effect on the assessment date on which a reassessment of real property
 31 takes effect under ~~IC 6-1.1-4-4~~ or IC 6-1.1-4-4.2, the Indiana board
 32 shall conduct a hearing not later than one (1) year after a petition in
 33 proper form is filed with the Indiana board, excluding any time due to
 34 a delay reasonably caused by the petitioner.

35 (g) Except as provided in subsection (h), the Indiana board shall
 36 make a determination not later than the later of:

37 (1) ninety (90) days after the hearing; or

38 (2) the date set in an extension order issued by the Indiana board.

39 (h) With respect to an appeal of a real property assessment that
 40 takes effect on the assessment date on which a reassessment of real
 41 property takes effect under ~~IC 6-1.1-4-4~~ or IC 6-1.1-4-4.2, the Indiana
 42 board shall make a determination not later than the later of:



- 1 (1) one hundred eighty (180) days after the hearing; or
2 (2) the date set in an extension order issued by the Indiana board.
- 3 (i) The Indiana board may not extend the final determination date
4 under subsection (g) or (h) by more than one hundred eighty (180)
5 days. If the Indiana board fails to make a final determination within the
6 time allowed by this section, the entity that initiated the petition may:
7 (1) take no action and wait for the Indiana board to make a final
8 determination; or
9 (2) petition for judicial review under section 5 of this chapter.
- 10 (j) A final determination must include separately stated findings of
11 fact for all aspects of the determination. Findings of ultimate fact must
12 be accompanied by a concise statement of the underlying basic facts of
13 record to support the findings. Findings must be based exclusively
14 upon the evidence on the record in the proceeding and on matters
15 officially noticed in the proceeding. Findings must be based upon a
16 preponderance of the evidence.
- 17 (k) The Indiana board may limit the scope of the appeal to the issues
18 raised in the petition and the evaluation of the evidence presented to
19 the county board in support of those issues only if all parties
20 participating in the hearing required under subsection (a) agree to the
21 limitation. A party participating in the hearing required under
22 subsection (a) is entitled to introduce evidence that is otherwise proper
23 and admissible without regard to whether that evidence has previously
24 been introduced at a hearing before the county board.
- 25 (l) The Indiana board may require the parties to the appeal:
26 (1) to file not more than five (5) business days before the date of
27 the hearing required under subsection (a) documentary evidence
28 or summaries of statements of testimonial evidence; and
29 (2) to file not more than fifteen (15) business days before the date
30 of the hearing required under subsection (a) lists of witnesses and
31 exhibits to be introduced at the hearing.
- 32 (m) A party to a proceeding before the Indiana board shall provide
33 to all other parties to the proceeding the information described in
34 subsection (l) if the other party requests the information in writing at
35 least ten (10) days before the deadline for filing of the information
36 under subsection (l).
- 37 (n) The Indiana board may base its final determination on a
38 stipulation between the respondent and the petitioner. If the final
39 determination is based on a stipulated assessed valuation of tangible
40 property, the Indiana board may order the placement of a notation on
41 the permanent assessment record of the tangible property that the
42 assessed valuation was determined by stipulation. The Indiana board



- 1 may:
- 2 (1) order that a final determination under this subsection has no
- 3 precedential value; or
- 4 (2) specify a limited precedential value of a final determination
- 5 under this subsection.
- 6 (o) If a party to a proceeding, or a party's authorized representative,
- 7 elects to receive any notice under this section by electronic mail, the
- 8 notice is considered effective in the same manner as if the notice had
- 9 been sent by United States mail, with postage prepaid, to the party's or
- 10 representative's mailing address of record.
- 11 (p) At a hearing under this section, the Indiana board shall admit
- 12 into evidence an appraisal report, prepared by an appraiser, unless the
- 13 appraisal report is ruled inadmissible on grounds besides a hearsay
- 14 objection. This exception to the hearsay rule shall not be construed to
- 15 limit the discretion of the Indiana board, as trier of fact, to review the
- 16 probative value of an appraisal report.
- 17 SECTION 48. IC 6-1.1-18-8 IS AMENDED TO READ AS
- 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) Except as
- 19 provided in subsections (b) and (c), ~~of this section~~, a political
- 20 subdivision may not expend any funds which it has received from the
- 21 state and which it is required to include in its budget estimate under
- 22 ~~IC 1971, IC 6-1.1-17-2~~ unless:
- 23 (1) the funds have been included in a budget estimate by the
- 24 political subdivision; and
- 25 (2) the funds have been appropriated by the proper officers of the
- 26 political subdivision in the amounts and for the specific purposes
- 27 for which they may be used.
- 28 (b) The county council shall appropriate funds for the operation of
- 29 the county highway department for the entire ensuing budget year for
- 30 which annual appropriations are being made. The appropriation shall
- 31 be for an amount which is not less than the greater of:
- 32 (1) seventy-five percent (75%) of the total estimated to be in the
- 33 highway fund in the ensuing budget year; or
- 34 (2) ninety-nine percent (99%) of the total estimated to be in the
- 35 highway fund in the ensuing budget year if the county
- 36 commissioners file with the county council a four (4) year plan for
- 37 the construction and improvement of county highways and a one
- 38 (1) year plan for the maintenance and repair of the county
- 39 highways.
- 40 (c) In the event of a casualty, accident, or extraordinary emergency,
- 41 the proper officers of a political subdivision may use state funds to
- 42 make an additional appropriation under section 5 of this chapter.



1 SECTION 49. IC 6-1.1-18-12, AS AMENDED BY P.L.232-2015,
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 12. (a) For purposes of this section,
 4 "maximum rate" refers to the maximum:

- 5 (1) property tax rate or rates; or
- 6 (2) special benefits tax rate or rates;

7 referred to in the statutes listed in subsection (d).

8 (b) The maximum rate for taxes first due and payable after 2003 is
 9 the maximum rate that would have been determined under subsection
 10 (e) for taxes first due and payable in 2003 if subsection (e) had applied
 11 for taxes first due and payable in 2003.

12 (c) The maximum rate must be adjusted each year to account for the
 13 change in assessed value of real property that results from:

- 14 (1) an annual adjustment of the assessed value of real property
 15 under IC 6-1.1-4-4.5;
- 16 ~~(2) a general reassessment of real property under IC 6-1.1-4-4;~~ or
- 17 ~~(3)~~ **(2)** a reassessment under a county's reassessment plan
 18 prepared under IC 6-1.1-4-4.2.

19 (d) The statutes to which subsection (a) refers are:

- 20 (1) IC 8-10-5-17;
- 21 (2) IC 8-22-3-11;
- 22 (3) IC 8-22-3-25;
- 23 (4) IC 12-29-1-1;
- 24 (5) IC 12-29-1-2;
- 25 (6) IC 12-29-1-3;
- 26 (7) IC 12-29-3-6;
- 27 (8) IC 13-21-3-12;
- 28 (9) IC 13-21-3-15;
- 29 (10) IC 14-27-6-30;
- 30 (11) IC 14-33-7-3;
- 31 (12) IC 14-33-21-5;
- 32 (13) IC 15-14-7-4;
- 33 (14) IC 15-14-9-1;
- 34 (15) IC 15-14-9-2;
- 35 (16) IC 16-20-2-18;
- 36 (17) IC 16-20-4-27;
- 37 (18) IC 16-20-7-2;
- 38 (19) IC 16-22-14;
- 39 (20) IC 16-23-1-29;
- 40 (21) IC 16-23-3-6;
- 41 (22) IC 16-23-4-2;
- 42 (23) IC 16-23-5-6;



- 1 (24) IC 16-23-7-2;
 2 (25) IC 16-23-8-2;
 3 (26) IC 16-23-9-2;
 4 (27) IC 16-41-15-5;
 5 (28) IC 16-41-33-4;
 6 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
 7 (30) IC 20-46-6-5;
 8 (31) IC 20-49-2-10;
 9 (32) IC 36-1-19-1;
 10 (33) IC 23-14-66-2;
 11 (34) IC 23-14-67-3;
 12 (35) IC 36-7-13-4;
 13 (36) IC 36-7-14-28;
 14 (37) IC 36-7-15.1-16;
 15 (38) IC 36-8-19-8.5;
 16 (39) IC 36-9-6.1-2;
 17 (40) IC 36-9-17.5-4;
 18 (41) IC 36-9-27-73;
 19 (42) IC 36-9-29-31;
 20 (43) IC 36-9-29.1-15;
 21 (44) IC 36-10-6-2;
 22 (45) IC 36-10-7-7;
 23 (46) IC 36-10-7-8;
 24 (47) IC 36-10-7.5-19;
 25 (48) IC 36-10-13-5;
 26 (49) IC 36-10-13-7;
 27 (50) IC 36-10-14-4;
 28 (51) IC 36-12-7-7;
 29 (52) IC 36-12-7-8;
 30 (53) IC 36-12-12-10;
 31 (54) a statute listed in IC 6-1.1-18.5-9.8; and
 32 (55) any statute enacted after December 31, 2003, that:
 33 (A) establishes a maximum rate for any part of the:
 34 (i) property taxes; or
 35 (ii) special benefits taxes;
 36 imposed by a political subdivision; and
 37 (B) does not exempt the maximum rate from the adjustment
 38 under this section.
 39 (e) For property tax rates imposed for property taxes first due and
 40 payable after December 31, 2013, the new maximum rate under a
 41 statute listed in subsection (d) is the tax rate determined under STEP
 42 EIGHT of the following STEPS:



- 1 STEP ONE: Except as provided in subsection (g), determine the
 2 maximum rate for the political subdivision levying a property tax
 3 or special benefits tax under the statute for the previous calendar
 4 year.
- 5 STEP TWO: Determine the actual percentage change (rounded to
 6 the nearest one-hundredth percent (0.01%)) in the assessed value
 7 of the taxable property from the previous calendar year to the year
 8 in which the affected property taxes will be imposed.
- 9 STEP THREE: Determine the three (3) calendar years that
 10 immediately precede the year in which the affected property taxes
 11 will be imposed.
- 12 STEP FOUR: Compute separately, for each of the calendar years
 13 determined in STEP THREE, the actual percentage change
 14 (rounded to the nearest one-hundredth percent (0.01%)) in the
 15 assessed value (before the adjustment, if any, under
 16 IC 6-1.1-4-4.5) of the taxable property from the preceding year.
- 17 STEP FIVE: Divide the sum of the three (3) quotients computed
 18 in STEP FOUR by three (3).
- 19 STEP SIX: Determine the greater of the following:
 20 (A) Zero (0).
 21 (B) The STEP FIVE result.
- 22 STEP SEVEN: Determine the greater of the following:
 23 (A) Zero (0).
 24 (B) The result of the STEP TWO percentage minus the STEP
 25 SIX percentage, if any.
- 26 STEP EIGHT: Determine the quotient of the STEP ONE tax rate
 27 divided by the sum of one (1) plus the STEP SEVEN percentage,
 28 if any.
- 29 (f) The department of local government finance shall compute the
 30 maximum rate allowed under subsection (e) and provide the rate to
 31 each political subdivision with authority to levy a tax under a statute
 32 listed in subsection (d).
- 33 (g) This subsection applies only when calculating the maximum rate
 34 for taxes due and payable in calendar year 2013. The STEP ONE result
 35 is the greater of the following:
 36 (1) The actual maximum rate established for property taxes first
 37 due and payable in calendar year 2012.
 38 (2) The maximum rate that would have been established for
 39 property taxes first due and payable in calendar year 2012 if the
 40 maximum rate had been established under the formula under this
 41 section, as amended in the 2012 session of the general assembly.
- 42 (h) This subsection applies only when calculating the maximum rate



1 allowed under subsection (e) for the Vincennes Community School
 2 Corporation with respect to property taxes first due and payable in
 3 2014. The subsection (e) STEP ONE result for the school corporation's
 4 capital projects fund is nineteen and forty-two hundredths cents
 5 (\$0.1942).

6 (i) This subsection does not apply when calculating the maximum
 7 rate for the Vincennes Community School Corporation. This subsection
 8 applies only when calculating the maximum rate for a school
 9 corporation's capital projects fund for taxes due and payable in calendar
 10 year 2016. The subsection (e) STEP ONE result for purposes of the
 11 calculation of that maximum rate is the greater of the following:

12 (1) The actual maximum rate established for the school
 13 corporation's capital projects fund for property taxes first due and
 14 payable in calendar year 2015.

15 (2) The maximum rate that would have been established for the
 16 school corporation's capital projects fund for property taxes first
 17 due and payable in calendar year 2015 if the formula specified in
 18 subsection (e) had been in effect for the determination of
 19 maximum rates for each calendar year after 2006.

20 SECTION 50. IC 6-1.1-18-12, AS AMENDED BY P.L.244-2017,
 21 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JANUARY 1, 2019]: Sec. 12. (a) For purposes of this section,
 23 "maximum rate" refers to the maximum:

24 (1) property tax rate or rates; or

25 (2) special benefits tax rate or rates;

26 referred to in the statutes listed in subsection (d).

27 (b) The maximum rate for taxes first due and payable after 2003 is
 28 the maximum rate that would have been determined under subsection
 29 (e) for taxes first due and payable in 2003 if subsection (e) had applied
 30 for taxes first due and payable in 2003.

31 (c) The maximum rate must be adjusted each year to account for the
 32 change in assessed value of real property that results from:

33 (1) an annual adjustment of the assessed value of real property
 34 under IC 6-1.1-4-4.5;

35 ~~(2) a general reassessment of real property under IC 6-1.1-4-4;~~ or

36 ~~(2)~~ (2) a reassessment under a county's reassessment plan
 37 prepared under IC 6-1.1-4-4.2.

38 (d) The statutes to which subsection (a) refers are:

39 (1) IC 8-10-5-17;

40 (2) IC 8-22-3-11;

41 (3) IC 8-22-3-25;

42 (4) IC 12-29-1-1;



- 1 (5) IC 12-29-1-2;
- 2 (6) IC 12-29-1-3;
- 3 (7) IC 12-29-3-6;
- 4 (8) IC 13-21-3-12;
- 5 (9) IC 13-21-3-15;
- 6 (10) IC 14-27-6-30;
- 7 (11) IC 14-33-7-3;
- 8 (12) IC 14-33-21-5;
- 9 (13) IC 15-14-7-4;
- 10 (14) IC 15-14-9-1;
- 11 (15) IC 15-14-9-2;
- 12 (16) IC 16-20-2-18;
- 13 (17) IC 16-20-4-27;
- 14 (18) IC 16-20-7-2;
- 15 (19) IC 16-22-14;
- 16 (20) IC 16-23-1-29;
- 17 (21) IC 16-23-3-6;
- 18 (22) IC 16-23-4-2;
- 19 (23) IC 16-23-5-6;
- 20 (24) IC 16-23-7-2;
- 21 (25) IC 16-23-8-2;
- 22 (26) IC 16-23-9-2;
- 23 (27) IC 16-41-15-5;
- 24 (28) IC 16-41-33-4;
- 25 (29) IC 20-46-2-3 (before its repeal on January 1, 2009);
- 26 (30) IC 20-46-6-5 (before its repeal on January 1, 2019);
- 27 (31) IC 20-49-2-10;
- 28 (32) IC 36-1-19-1;
- 29 (33) IC 23-14-66-2;
- 30 (34) IC 23-14-67-3;
- 31 (35) IC 36-7-13-4;
- 32 (36) IC 36-7-14-28;
- 33 (37) IC 36-7-15.1-16;
- 34 (38) IC 36-8-19-8.5;
- 35 (39) IC 36-9-6.1-2;
- 36 (40) IC 36-9-17.5-4;
- 37 (41) IC 36-9-27-73;
- 38 (42) IC 36-9-29-31;
- 39 (43) IC 36-9-29.1-15;
- 40 (44) IC 36-10-6-2;
- 41 (45) IC 36-10-7-7;
- 42 (46) IC 36-10-7-8;



- 1 (47) IC 36-10-7.5-19;
 2 (48) IC 36-10-13-5 (before the power to impose a levy was
 3 removed on January 1, 2019);
 4 (49) IC 36-10-13-7 (before the power to impose a levy was
 5 removed on January 1, 2019);
 6 (50) IC 36-10-14-4 (before its repeal on January 1, 2019);
 7 (51) IC 36-12-7-7;
 8 (52) IC 36-12-7-8;
 9 (53) IC 36-12-12-10;
 10 (54) a statute listed in IC 6-1.1-18.5-9.8; and
 11 (55) any statute enacted after December 31, 2003, that:
 12 (A) establishes a maximum rate for any part of the:
 13 (i) property taxes; or
 14 (ii) special benefits taxes;
 15 imposed by a political subdivision; and
 16 (B) does not exempt the maximum rate from the adjustment
 17 under this section.
 18 (e) For property tax rates imposed for property taxes first due and
 19 payable after December 31, 2013, the new maximum rate under a
 20 statute listed in subsection (d) is the tax rate determined under STEP
 21 EIGHT of the following STEPS:
 22 STEP ONE: Determine the maximum rate for the political
 23 subdivision levying a property tax or special benefits tax under
 24 the statute for the previous calendar year.
 25 STEP TWO: Determine the actual percentage change (rounded to
 26 the nearest one-hundredth percent (0.01%)) in the assessed value
 27 of the taxable property from the previous calendar year to the year
 28 in which the affected property taxes will be imposed.
 29 STEP THREE: Determine the three (3) calendar years that
 30 immediately precede the year in which the affected property taxes
 31 will be imposed.
 32 STEP FOUR: Compute separately, for each of the calendar years
 33 determined in STEP THREE, the actual percentage change
 34 (rounded to the nearest one-hundredth percent (0.01%)) in the
 35 assessed value (before the adjustment, if any, under
 36 IC 6-1.1-4-4.5) of the taxable property from the preceding year.
 37 STEP FIVE: Divide the sum of the three (3) quotients computed
 38 in STEP FOUR by three (3).
 39 STEP SIX: Determine the greater of the following:
 40 (A) Zero (0).
 41 (B) The STEP FIVE result.
 42 STEP SEVEN: Determine the greater of the following:



- 1 (A) Zero (0).
 2 (B) The result of the STEP TWO percentage minus the STEP
 3 SIX percentage, if any.
 4 STEP EIGHT: Determine the quotient of the STEP ONE tax rate
 5 divided by the sum of one (1) plus the STEP SEVEN percentage,
 6 if any.
 7 (f) The department of local government finance shall compute the
 8 maximum rate allowed under subsection (e) and provide the rate to
 9 each political subdivision with authority to levy a tax under a statute
 10 listed in subsection (d).
 11 SECTION 51. IC 6-1.1-18.5-13, AS AMENDED BY P.L.85-2017,
 12 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 UPON PASSAGE]: Sec. 13. (a) With respect to an appeal filed under
 14 section 12 of this chapter, the department may find that a civil taxing
 15 unit should receive any one (1) or more of the following types of relief:
 16 (1) Permission to the civil taxing unit to increase its levy in excess
 17 of the limitations established under section 3 of this chapter, if in
 18 the judgment of the department the increase is reasonably
 19 necessary due to increased costs of the civil taxing unit resulting
 20 from annexation, consolidation, or other extensions of
 21 governmental services by the civil taxing unit to additional
 22 geographic areas. With respect to annexation, consolidation, or
 23 other extensions of governmental services in a calendar year, if
 24 those increased costs are incurred by the civil taxing unit in that
 25 calendar year and more than one (1) immediately succeeding
 26 calendar year, the unit may appeal under section 12 of this chapter
 27 for permission to increase its levy under this subdivision based on
 28 those increased costs in any of the following:
 29 (A) The first calendar year in which those costs are incurred.
 30 (B) One (1) or more of the immediately succeeding four (4)
 31 calendar years.
 32 (2) Permission to the civil taxing unit to increase its levy in excess
 33 of the limitations established under section 3 of this chapter, if the
 34 department finds that the quotient determined under STEP SIX of
 35 the following formula is equal to or greater than one and
 36 two-hundredths (1.02):
 37 STEP ONE: Determine the three (3) calendar years that most
 38 immediately precede the ensuing calendar year. ~~and in which~~
 39 ~~a statewide general reassessment of real property under~~
 40 ~~IC 6-1.1-4-4 does not first become effective.~~
 41 STEP TWO: Compute separately, for each of the calendar
 42 years determined in STEP ONE, the quotient (rounded to the



1 nearest ten-thousandth (0.0001)) of the sum of the civil taxing
 2 unit's total assessed value of all taxable property and:

3 (i) for a particular calendar year before 2007, the total
 4 assessed value of property tax deductions in the unit under
 5 IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular
 6 calendar year; or

7 (ii) for a particular calendar year after 2006, the total
 8 assessed value of property tax deductions that applied in the
 9 unit under IC 6-1.1-12-42 in 2006 plus for a particular
 10 calendar year after 2009, the total assessed value of property
 11 tax deductions that applied in the unit under
 12 IC 6-1.1-12-37.5 in 2008;

13 divided by the sum determined under this STEP for the
 14 calendar year immediately preceding the particular calendar
 15 year.

16 STEP THREE: Divide the sum of the three (3) quotients
 17 computed in STEP TWO by three (3).

18 STEP FOUR: Compute separately, for each of the calendar
 19 years determined in STEP ONE, the quotient (rounded to the
 20 nearest ten-thousandth (0.0001)) of the sum of the total
 21 assessed value of all taxable property in all counties and:

22 (i) for a particular calendar year before 2007, the total
 23 assessed value of property tax deductions in all counties
 24 under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the
 25 particular calendar year; or

26 (ii) for a particular calendar year after 2006, the total
 27 assessed value of property tax deductions that applied in all
 28 counties under IC 6-1.1-12-42 in 2006 plus for a particular
 29 calendar year after 2009, the total assessed value of property
 30 tax deductions that applied in the unit under
 31 IC 6-1.1-12-37.5 in 2008;

32 divided by the sum determined under this STEP for the
 33 calendar year immediately preceding the particular calendar
 34 year.

35 STEP FIVE: Divide the sum of the three (3) quotients
 36 computed in STEP FOUR by three (3).

37 STEP SIX: Divide the STEP THREE amount by the STEP
 38 FIVE amount.

39 The civil taxing unit may increase its levy by a percentage not
 40 greater than the percentage by which the STEP THREE amount
 41 exceeds the percentage by which the civil taxing unit may
 42 increase its levy under section 3 of this chapter based on the



- 1 assessed value growth quotient determined under section 2 of this
2 chapter.
- 3 (3) A levy increase may be granted under this subdivision only for
4 property taxes first due and payable after December 31, 2008.
5 Permission to a civil taxing unit to increase its levy in excess of
6 the limitations established under section 3 of this chapter if the
7 civil taxing unit cannot carry out its governmental functions for
8 an ensuing calendar year under the levy limitations imposed by
9 section 3 of this chapter due to a natural disaster, an accident, or
10 another unanticipated emergency.
- 11 (b) The department of local government finance shall increase the
12 maximum permissible ad valorem property tax levy under section 3 of
13 this chapter for the city of Goshen for 2012 and thereafter by an
14 amount equal to the greater of zero (0) or the result of:
- 15 (1) the city's total pension costs in 2009 for the 1925 police
16 pension fund (IC 36-8-6) and the 1937 firefighters' pension fund
17 (IC 36-8-7); minus
- 18 (2) the sum of:
- 19 (A) the total amount of state funds received in 2009 by the city
20 and used to pay benefits to members of the 1925 police
21 pension fund (IC 36-8-6) or the 1937 firefighters' pension fund
22 (IC 36-8-7); plus
- 23 (B) any previous permanent increases to the city's levy that
24 were authorized to account for the transfer to the state of the
25 responsibility to pay benefits to members of the 1925 police
26 pension fund (IC 36-8-6) and the 1937 firefighters' pension
27 fund (IC 36-8-7).
- 28 SECTION 52. IC 6-1.1-22-13 IS AMENDED TO READ AS
29 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) The state
30 acquires a lien on each tract of real property for all property taxes
31 levied against the tract, including the land under an improvement or
32 appurtenance described in ~~IC 6-1.1-2-4(b)~~, **IC 6-1.1-2-4(c)**, and all
33 subsequent penalties and cost resulting from the taxes. This lien
34 attaches on the assessment date of the year for which the taxes are
35 assessed. The lien is not affected by any sale or transfer of the tract,
36 including the land under an improvement or appurtenance described in
37 ~~IC 6-1.1-2-4(b)~~, **IC 6-1.1-2-4(c)**, including the sale, exchange, or lease
38 of the tract under IC 36-1-11.
- 39 (b) The lien of the state for taxes, penalties, and cost continues for
40 ten (10) years from May 10 of the year in which the taxes first become
41 due. However, if any proceeding is instituted to enforce the lien within
42 the ten (10) year period, the limitation is extended, if necessary, to



1 permit the termination of the proceeding.

2 (c) The lien of the state inures to taxing units which impose the
3 property taxes on which the lien is based, and the lien is superior to all
4 other liens.

5 (d) A taxing unit described in subsection (c) may institute a civil
6 suit against a person or an entity liable for delinquent property taxes.
7 The taxing unit may, after obtaining a judgment, collect:

8 (1) delinquent real property taxes;

9 (2) penalties due to the delinquency; and

10 (3) costs and expenses incurred in collecting the delinquent
11 property tax, including reasonable attorney's fees and court costs
12 approved by a court with jurisdiction.

13 SECTION 53. IC 6-1.1-22.5-6, AS AMENDED BY P.L.112-2012,
14 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 UPON PASSAGE]: Sec. 6. (a) This section applies to property taxes
16 payable under this article on assessments determined for the 2003
17 assessment date or the assessment date in any later year, regardless of
18 whether a proceeding to determine the necessity of a reassessment is
19 being conducted under IC 6-1.1-4-5 (**before its repeal**), IC 6-1.1-4-9,
20 or another law. The county treasurer shall use a provisional statement
21 under this chapter if the county auditor fails to deliver the abstract for
22 that assessment date to the county treasurer under IC 6-1.1-22-5 before
23 March 16 of the year following the assessment date (for property taxes
24 first due and payable before 2011) or April 1 of the year following the
25 assessment date (for property taxes first due and payable after 2010).
26 The amount to be billed for each installment of the provisional
27 statement is the amount determined under section 9 of this chapter. The
28 billing must be based on the latest assessed values for property certified
29 by the department of local government finance, as adjusted under the
30 procedures specified by the department of local government finance.

31 (b) The county treasurer shall give notice of the provisional
32 statement, including disclosure of the method that is to be used in
33 determining the tax liability to be indicated on the provisional
34 statement, by publication one (1) time:

35 (1) in the form prescribed by the department of local government
36 finance; and

37 (2) in the manner described in IC 6-1.1-22-4(b).

38 The notice may be combined with the notice required under section 10
39 of this chapter.

40 (c) Subsection (a) applies regardless of whether the county auditor
41 fails to deliver the abstract as provided in IC 6-1.1-22-5(b). Section 7
42 of this chapter does not apply to this section.



1 (d) This subsection applies after June 30, 2009. Immediately upon
 2 determining to use provisional statements under subsection (a), the
 3 county treasurer shall give notice of the determination to the county
 4 fiscal body (as defined in IC 36-1-2-6).

5 (e) In a county in which an authorizing ordinance is adopted under
 6 IC 6-1.1-22-8.1(h), a person may direct the county treasurer to transmit
 7 a provisional statement by electronic mail under IC 6-1.1-22-8.1(h).

8 (f) The department of local government finance may waive the
 9 requirement under subsection (a) that a provisional statement must be
 10 used for property taxes first due and payable in a calendar year, if:

11 (1) the county fiscal body or the county treasurer requests the
 12 waiver; and

13 (2) the department of local government finance determines that:

14 (A) the county will be able to send a property tax statement
 15 under IC 6-1.1-22 with a due date that is not later than June 10
 16 of that calendar year; or

17 (B) the failure to send a property tax statement under
 18 IC 6-1.1-22 in a timely manner is due to a change by the
 19 county in computer software, and the county will be able to
 20 send a property tax statement under IC 6-1.1-22 with a due
 21 date that is not later than June 10 of that calendar year.

22 SECTION 54. IC 6-1.1-22.5-20, AS AMENDED BY P.L.245-2015,
 23 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 UPON PASSAGE]: Sec. 20. For purposes of a provisional statement
 25 under section 6 of this chapter, the department of local government
 26 finance may adopt emergency rules under IC 4-22-2-37.1 to ~~do any of~~
 27 ~~the following~~:

28 (†) provide a methodology for a county treasurer to issue
 29 provisional statements with respect to real property, taking into
 30 account new construction of improvements placed on the real
 31 property, damage, and other losses related to the real property:

32 (A) (1) after the assessment date of the year preceding the
 33 assessment date to which the provisional statement applies;
 34 and

35 (B) (2) before the assessment date to which the provisional
 36 statement applies.

37 (2) ~~Carry out IC 6-1.1-22.6.~~

38 The department of local government finance may extend an emergency
 39 rule adopted under this section for an unlimited number of extension
 40 periods by adopting another emergency rule under IC 4-22-2-37.1.

41 SECTION 55. IC 6-1.1-23-4 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. After a county



1 treasurer levies upon a delinquent taxpayer's personal property, ~~he the~~
 2 **county treasurer** shall give notice of the time and place of sale. The
 3 notice shall contain a list of the property to be sold. The county
 4 treasurer shall give this notice at least ten (10) days before the date of
 5 sale. The notice shall be given by publication one (1) time in the
 6 manner prescribed in ~~IC 1971~~, IC 6-1.1-22-4(b) and by posting one (1)
 7 notice at a public place of posting in the county courthouse.

8 SECTION 56. IC 6-1.1-23-5 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) If the
 10 delinquent taxes, penalties, and collection expenses are not paid before
 11 the time set for the sale, the county treasurer shall sell sufficient
 12 personal property of the taxpayer to pay the delinquent taxes, penalties,
 13 and collection expenses. The county treasurer shall, at the time and
 14 place designated in the notice, sell the personal property at public
 15 auction to the highest bidder. The county treasurer shall keep a record
 16 of all sales in the form prescribed by the state board of accounts. The
 17 proceeds of the sale shall be paid into the county treasury and applied
 18 as follows:

- 19 (1) First, to the collection expenses.
- 20 (2) Second, to the payment of the delinquent taxes and penalties.
- 21 (3) Third, to the payment of other tax delinquencies of the
- 22 taxpayer in the order provided in subsection (b). ~~of this section;~~
- 23 ~~and~~
- 24 (4) Fourth, any balance remaining shall be paid to the delinquent
- 25 taxpayer.

26 (b) Any surplus funds to be applied to the other delinquent taxes of
 27 a taxpayer under subsection (a)(3) ~~of this section~~ or under ~~IC 1971~~,
 28 IC 6-1.1-24-7(a)(2) shall be applied as follows:

- 29 (1) First, to the payment of delinquent personal property taxes
- 30 owed in the county by the taxpayer.
- 31 (2) Second, to the payment of delinquent real property taxes owed
- 32 in the county by the taxpayer. ~~and~~
- 33 (3) Third, to the payment of delinquent personal property taxes
- 34 owed by the taxpayer and certified from another county.

35 SECTION 57. IC 6-1.1-23-9 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) In the year
 37 immediately following the year in which personal property taxes
 38 become delinquent, each county treasurer shall prepare a record of the
 39 delinquencies for which written demand has been made under section
 40 1 of this chapter and which remain unpaid for at least sixty (60) days
 41 after the demand is made.

42 (b) The county treasurer shall prepare the record required by this



1 section in a form prescribed or approved by the state board of accounts.
 2 For each delinquent taxpayer, the record shall contain:

- 3 (1) the name of the taxpayer who is personally liable for the taxes
 4 as shown by the tax duplicate;
 5 (2) the last known address of the taxpayer;
 6 (3) the date when the last installment of taxes included in the
 7 record became delinquent; and
 8 (4) the amount of all delinquent taxes, penalties, and collection
 9 expenses for which such a demand has been made and which
 10 remain unpaid.

11 (c) The county treasurer shall swear to the accuracy of the record
 12 before the clerk of the circuit court and shall file the record with the
 13 clerk. When the record is so filed, the amount of delinquent taxes,
 14 penalties, and collection expenses stated in the record constitute a debt
 15 of the named taxpayer. This debt in all respects has the same force and
 16 effect as a judgment. The judgment so entered shall be in favor of the
 17 county for the benefit of all taxing units having an interest in it.
 18 Beginning the day the record is filed, the delinquent taxpayer shall,
 19 instead of the penalties prescribed in ~~IC 1971~~, IC 6-1.1-37-10, pay
 20 interest on the amount of the judgment at the same rate imposed on
 21 other judgments.

22 (d) On the date the county treasurer files the record in the office of
 23 the clerk of the circuit court, the county treasurer shall make an entry
 24 on the tax duplicate in a column headed "Certified to Clerk of Circuit
 25 Court".

26 SECTION 58. IC 6-1.1-27-5 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The state
 28 auditor shall notify the appropriate county prosecuting attorney if:

- 29 (1) the money due the state as shown by a certificate of settlement
 30 is not paid to the state treasurer by the time required under section
 31 3 of this chapter; and
 32 (2) the ~~non-payment~~ **nonpayment** is caused by the failure of:
 33 (i) **(A)** the county auditor to prepare and deliver a certificate of
 34 settlement to the county treasurer;
 35 (ii) **(B)** the county treasurer to make payment; or
 36 (iii) **(C)** the county auditor to issue a warrant for the amount
 37 due the state.

38 (b) When a county prosecuting attorney receives the notice required
 39 by this section, ~~he~~ **the county prosecuting attorney** shall initiate a suit
 40 in the name of the state against the defaulting county auditor or
 41 treasurer. The defaulting party is liable in an amount equal to one
 42 hundred fifteen percent (115%) of the amount due the state.



1 SECTION 59. IC 6-1.1-28-1, AS AMENDED BY P.L.207-2016,
2 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 1. (a) This section applies only to a county
4 that is not participating in a multiple county property tax assessment
5 board of appeals.

6 (b) Each county shall have a county property tax assessment board
7 of appeals composed of individuals who are at least eighteen (18) years
8 of age and knowledgeable in the valuation of property. At the election
9 of the board of commissioners of the county, a county property tax
10 assessment board of appeals may consist of three (3) or five (5)
11 members appointed in accordance with this section.

12 (c) This subsection applies to a county in which the board of
13 commissioners elects to have a five (5) member county property tax
14 assessment board of appeals. In addition to the county assessor, only
15 one (1) other individual who is an officer or employee of a county or
16 township may serve on the board of appeals in the county in which the
17 individual is an officer or employee. Subject to subsections (h) and (i),
18 the fiscal body of the county shall appoint two (2) individuals to the
19 board. At least one (1) of the members appointed by the county fiscal
20 body must be a certified level two or level three assessor-appraiser. The
21 fiscal body may waive the requirement in this subsection that one (1)
22 of the members appointed by the fiscal body must be a certified level
23 two or level three assessor-appraiser. Subject to subsections (h) and (i),
24 the board of commissioners of the county shall appoint three (3)
25 freehold members so that not more than three (3) of the five (5)
26 members may be of the same political party and so that at least three
27 (3) of the five (5) members are residents of the county. At least one (1)
28 of the members appointed by the board of county commissioners must
29 be a certified level two or level three assessor-appraiser. The board of
30 county commissioners may waive the requirement in this subsection
31 that one (1) of the freehold members appointed by the board of county
32 commissioners must be a certified level two or level three
33 assessor-appraiser.

34 (d) This subsection applies to a county in which the board of
35 commissioners elects to have a three (3) member county property tax
36 assessment board of appeals. In addition to the county assessor, only
37 one (1) other individual who is an officer or employee of a county or
38 township may serve on the board of appeals in the county in which the
39 individual is an officer or employee. Subject to subsections (h) and (i),
40 the fiscal body of the county shall appoint one (1) individual to the
41 board. The member appointed by the county fiscal body must be a
42 certified level two or level three assessor-appraiser. The fiscal body



1 may waive the requirement in this subsection that the member
 2 appointed by the fiscal body must be a certified level two or level three
 3 assessor-appraiser. Subject to subsections (e) and (f), the board of
 4 commissioners of the county shall appoint two (2) freehold members
 5 so that not more than two (2) of the three (3) members may be of the
 6 same political party and so that at least two (2) of the three (3)
 7 members are residents of the county. At least one (1) of the members
 8 appointed by the board of county commissioners must be a certified
 9 level two or level three assessor-appraiser. The board of county
 10 commissioners may waive the requirement in this subsection that one
 11 (1) of the freehold members appointed by the board of county
 12 commissioners must be a certified level two or level three
 13 assessor-appraiser.

14 (e) A person appointed to a property tax assessment board of
 15 appeals may serve on the property tax assessment board of appeals of
 16 another county at the same time. The members of the board shall elect
 17 a president. The employees of the county assessor shall provide
 18 administrative support to the property tax assessment board of appeals.
 19 The county assessor is a nonvoting member of the property tax
 20 assessment board of appeals. The county assessor shall serve as
 21 secretary of the board. The secretary shall keep full and accurate
 22 minutes of the proceedings of the board. A majority of the board that
 23 includes at least one (1) certified level two or level three
 24 assessor-appraiser constitutes a quorum for the transaction of business.
 25 Any question properly before the board may be decided by the
 26 agreement of a majority of the whole board.

27 (f) The county assessor, county fiscal body, and board of county
 28 commissioners may agree to waive the requirement in subsection (c)
 29 or (d) that not more than three (3) of the five (5) or two (2) of the three
 30 (3) members of the county property tax assessment board of appeals
 31 may be of the same political party if it is necessary to waive the
 32 requirement due to the absence of certified level two or level three
 33 Indiana assessor-appraisers:

- 34 (1) who are willing to serve on the board; and
- 35 (2) whose political party membership status would satisfy the
 36 requirement in subsection (c) or (d).

37 (g) If the board of county commissioners is not able to identify at
 38 least two (2) prospective freehold members of the county property tax
 39 assessment board of appeals who are:

- 40 (1) residents of the county;
- 41 (2) certified level two or level three Indiana assessor-appraisers;
- 42 and



1 (3) willing to serve on the county property tax assessment board
2 of appeals;
3 it is not necessary that at least three (3) of the five (5) or two (2) of the
4 three (3) members of the county property tax assessment board of
5 appeals be residents of the county.
6 (h) Except as provided in subsection ~~(g)~~, (i), the term of a member
7 of the county property tax assessment board of appeals appointed under
8 this section:
9 (1) is one (1) year; and
10 (2) begins January 1.
11 (i) If:
12 (1) the term of a member of the county property tax assessment
13 board of appeals appointed under this section expires;
14 (2) the member is not reappointed; and
15 (3) a successor is not appointed;
16 the term of the member continues until a successor is appointed.
17 (j) An:
18 (1) employee of the township assessor or county assessor; or
19 (2) appraiser, as defined in IC 6-1.1-31.7-1;
20 may not serve as a voting member of a county property tax assessment
21 board of appeals in a county where the employee or appraiser is
22 employed.
23 SECTION 60. IC 6-1.1-28-8, AS AMENDED BY P.L.207-2016,
24 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 UPON PASSAGE]: Sec. 8. (a) The county property tax assessment
26 board of appeals shall remain in session until the board's duties are
27 complete.
28 (b) All expenses and per diem compensation resulting from a
29 session of a county property tax assessment board of appeals that is
30 called by the department of local government finance under subsection
31 (c) shall be paid by the county auditor, who shall, without an
32 appropriation being required, draw warrants on county funds not
33 otherwise appropriated. In the case of a multiple county property tax
34 assessment board of appeals under section 0.1 of this chapter, the costs
35 and payment of the expenses and per diem compensation described in
36 this subsection shall be apportioned among the participating counties
37 in the manner specified in the ordinances establishing the multiple
38 county property tax assessment board of appeals.
39 (c) The department of local government finance may also call a
40 session of the county property tax assessment board of appeals after
41 completion of a ~~general reassessment of real property under~~
42 ~~IC 6-1.1-4-4~~ or a reassessment under a reassessment plan prepared



1 under IC 6-1.1-4-4.2. The department of local government finance shall
2 fix the time for and duration of the session.

3 SECTION 61. IC 6-1.1-31-9, AS AMENDED BY P.L.255-2017,
4 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 UPON PASSAGE]: Sec. 9. (a) Except as provided in subsection (b) or
6 (c), the department of local government finance may not adopt rules for
7 the appraisal of real property

8 ~~(1) in a general reassessment under IC 6-1.1-4-4; or~~

9 ~~(2) in a reassessment under a county's reassessment plan prepared~~
10 under IC 6-1.1-4-4.2

11 after July 1 of the year before the year in which the reassessment is
12 scheduled to begin.

13 (b) If rules described in subsection (a) are timely adopted under
14 subsection (a) and are then disapproved by the attorney general for any
15 reason under IC 4-22-2-32, the department of local government finance
16 may modify the rules to cure the defect that resulted in disapproval by
17 the attorney general, and may then take all actions necessary under
18 IC 4-22-2 to readopt and to obtain approval of the rules. This process
19 may be repeated as necessary until the rules are approved.

20 (c) The department of local government finance may adopt rules
21 under IC 4-22-2 after June 30, 2016, and before September 1, 2017,
22 that:

23 (1) concern or include market segmentation under section 6 of
24 this chapter; and

25 (2) affect assessments for the January 1, 2018, assessment date.

26 SECTION 62. IC 6-1.1-33.5-6, AS AMENDED BY P.L.122-2015,
27 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 UPON PASSAGE]: Sec. 6. (a) With respect to any township or county
29 for any year, the department of local government finance may initiate
30 a review to determine whether to order a special reassessment under
31 this chapter. The review may apply to real property or personal
32 property, or both.

33 (b) If the department of local government finance determines under
34 subsection (a) to initiate a review with respect to the real property
35 subject to reassessment under ~~IC 6-1.1-4-4~~ **IC 6-1.1-4-4.2** within a
36 township or county, or a portion of the real property within a township
37 or county, the division of data analysis of the department shall
38 determine for the real property under consideration and for the
39 township or county the variance between:

40 (1) the total assessed valuation of the real property within the
41 township or county; and

42 (2) the total assessed valuation that would result if the real



- 1 property within the township or county were valued in the manner
 2 provided by law.
- 3 (c) If the department of local government finance determines under
 4 subsection (a) to initiate a review with respect to the real property
 5 within a particular cycle under a county's reassessment plan prepared
 6 under IC 6-1.1-4-4.2 or a part of the real property within a cycle, the
 7 division of data analysis of the department shall determine for the real
 8 property under consideration and for all groups of parcels within a
 9 particular cycle the variance between:
- 10 (1) the total assessed valuation of the real property within all
 11 groups of parcels within a particular cycle; and
 12 (2) the total assessed valuation that would result if the real
 13 property within all groups of parcels within a particular cycle
 14 were valued in the manner provided by law.
- 15 (d) If the department of local government finance determines under
 16 subsection (a) to initiate a review with respect to personal property
 17 within a township or county, or a part of the personal property within
 18 a township or county, the division of data analysis of the department
 19 shall determine for the personal property under consideration and for
 20 the township or county the variance between:
- 21 (1) the total assessed valuation of the personal property within the
 22 township or county; and
 23 (2) the total assessed valuation that would result if the personal
 24 property within the township or county were valued in the manner
 25 provided by law.
- 26 (e) The determination of the department of local government
 27 finance under section 2 or 3 of this chapter must be based on a
 28 statistically valid assessment ratio study.
- 29 (f) If a determination of the department of local government finance
 30 to order a special reassessment under this chapter is based on a
 31 coefficient of dispersion study, the department shall publish the
 32 coefficient of dispersion study for the township or county in accordance
 33 with IC 5-3-1-2(b).
- 34 (g) If:
- 35 (1) the variance determined under subsection (b), (c), or (d)
 36 exceeds twenty percent (20%); and
 37 (2) the department of local government finance determines after
 38 holding hearings on the matter that a special reassessment should
 39 be conducted;
- 40 the department shall contract for a special reassessment to be
 41 conducted to correct the valuation of the property.
- 42 (h) If the variance determined under subsection (b), (c), or (d) is



1 twenty percent (20%) or less, the department of local government
 2 finance shall determine whether to correct the valuation of the property
 3 under:

4 (1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

5 (2) IC 6-1.1-14.

6 (i) The department of local government finance shall give notice to
 7 a taxpayer, by individual notice or by publication at the discretion of
 8 the department, of a hearing concerning the department's intent to
 9 cause the assessment of the taxpayer's property to be adjusted under
 10 this section. The time fixed for the hearing must be at least ten (10)
 11 days after the day the notice is mailed or published. The department
 12 may conduct a single hearing under this section with respect to
 13 multiple properties. The notice must state:

14 (1) the time of the hearing;

15 (2) the location of the hearing; and

16 (3) that the purpose of the hearing is to hear taxpayers' comments
 17 and objections with respect to the department's intent to adjust the
 18 assessment of property under this chapter.

19 (j) If the department of local government finance determines after
 20 the hearing that the assessment of property should be adjusted under
 21 this chapter, the department shall:

22 (1) cause the assessment of the property to be adjusted;

23 (2) mail a certified notice of its final determination to the county
 24 auditor of the county in which the property is located; and

25 (3) notify the taxpayer as required under IC 6-1.1-14.

26 (k) A reassessment or adjustment may be made under this section
 27 only if the notice of the final determination is given to the taxpayer
 28 within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

29 (l) If the department of local government finance contracts for a
 30 special reassessment of property under this chapter, the department
 31 shall forward the bill for services of the reassessment contractor to the
 32 county auditor, and the county shall pay the bill from the county
 33 reassessment fund.

34 SECTION 63. IC 6-1.1-34-1, AS AMENDED BY P.L.112-2012,
 35 SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 1. In the year after

37 ~~(1) a general assessment of real property under IC 6-1.1-4-4~~
 38 ~~becomes effective; or~~

39 ~~(2) a reassessment cycle of real property under a county's~~
 40 ~~reassessment plan prepared under IC 6-1.1-4-4.2 is completed~~
 41 the department of local government finance shall compute a new
 42 assessment ratio for each school corporation located in a county in



1 which a supplemental county levy is imposed under IC 20-45-7 or
 2 IC 20-45-8. In all other years, the department shall compute a new
 3 assessment ratio for such a school corporation if the department finds
 4 that there has been sufficient reassessment or adjustment of one (1) or
 5 more classes of property in the school district. When the department of
 6 local government finance computes a new assessment ratio for a school
 7 corporation, the department shall publish the new ratio.

8 SECTION 64. IC 6-1.1-34-7, AS AMENDED BY P.L.112-2012,
 9 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 UPON PASSAGE]: Sec. 7. (a) Each year in which the department of
 11 local government finance computes a new assessment ratio for a school
 12 corporation, the department shall also compute a new adjustment factor
 13 for the school corporation. If the school corporation's assessment ratio
 14 for a year is more than ninety-nine percent (99%) but less than one
 15 hundred one percent (101%) of the state average assessment ratio for
 16 that year, the school corporation's adjustment factor is the number one
 17 (1). In all other cases, the school corporation's adjustment factor equals:

- 18 (1) the state average assessment ratio for a year; divided by
- 19 (2) the school corporation's assessment ratio for that year.

20 The department of local government finance shall notify the school
 21 corporation of its new adjustment factor before March 2 of the year in
 22 which the department calculates the new adjustment factor.

23 (b) This subsection applies in a calendar year after which

- 24 (1) a general reassessment under IC 6-1.1-4-4 takes effect; or
- 25 (2) a cycle under a county's reassessment plan prepared under
 26 IC 6-1.1-4-4.2 is completed.

27 If the department of local government finance has not computed a new
 28 assessment ratio for a school corporation, the school corporation's
 29 adjustment factor is the number one (1) until the department of local
 30 government finance notifies the school corporation of the school
 31 corporation's new adjustment factor.

32 SECTION 65. IC 6-1.1-39-5, AS AMENDED BY P.L.112-2012,
 33 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 UPON PASSAGE]: Sec. 5. (a) A declaratory ordinance adopted under
 35 section 2 of this chapter and confirmed under section 3 of this chapter
 36 must include a provision with respect to the allocation and distribution
 37 of property taxes for the purposes and in the manner provided in this
 38 section. The allocation provision must apply to the entire economic
 39 development district. The allocation provisions must require that any
 40 property taxes subsequently levied by or for the benefit of any public
 41 body entitled to a distribution of property taxes on taxable property in
 42 the economic development district be allocated and distributed as



1 follows:

- 2 (1) Except as otherwise provided in this section, the proceeds of
 3 the taxes attributable to the lesser of:
 4 (A) the assessed value of the property for the assessment date
 5 with respect to which the allocation and distribution is made;
 6 or
 7 (B) the base assessed value;
 8 shall be allocated to and, when collected, paid into the funds of
 9 the respective taxing units. However, if the effective date of the
 10 allocation provision of a declaratory ordinance is after March 1,
 11 1985, and before January 1, 1986, and if an improvement to
 12 property was partially completed on March 1, 1985, the unit may
 13 provide in the declaratory ordinance that the taxes attributable to
 14 the assessed value of the property as finally determined for March
 15 1, 1984, shall be allocated to and, when collected, paid into the
 16 funds of the respective taxing units.
- 17 (2) Except as otherwise provided in this section, part or all of the
 18 property tax proceeds in excess of those described in subdivision
 19 (1), as specified in the declaratory ordinance, shall be allocated to
 20 the unit for the economic development district and, when
 21 collected, paid into a special fund established by the unit for that
 22 economic development district that may be used only to pay the
 23 principal of and interest on obligations owed by the unit under
 24 IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of
 25 industrial development programs in, or serving, that economic
 26 development district. The amount not paid into the special fund
 27 shall be paid to the respective units in the manner prescribed by
 28 subdivision (1).
- 29 (3) When the money in the fund is sufficient to pay all
 30 outstanding principal of and interest (to the earliest date on which
 31 the obligations can be redeemed) on obligations owed by the unit
 32 under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing
 33 of industrial development programs in, or serving, that economic
 34 development district, money in the special fund in excess of that
 35 amount shall be paid to the respective taxing units in the manner
 36 prescribed by subdivision (1).
- 37 (b) Property tax proceeds allocable to the economic development
 38 district under subsection (a)(2) must, subject to subsection (a)(3), be
 39 irrevocably pledged by the unit for payment as set forth in subsection
 40 (a)(2).
- 41 (c) For the purpose of allocating taxes levied by or for any taxing
 42 unit or units, the assessed value of taxable property in a territory in the



1 economic development district that is annexed by any taxing unit after
 2 the effective date of the allocation provision of the declaratory
 3 ordinance is the lesser of:

- 4 (1) the assessed value of the property for the assessment date with
 5 respect to which the allocation and distribution is made; or
 6 (2) the base assessed value.

7 (d) Notwithstanding any other law, each assessor shall, upon
 8 petition of the fiscal body, reassess the taxable property situated upon
 9 or in, or added to, the economic development district effective on the
 10 next assessment date after the petition.

11 (e) Notwithstanding any other law, the assessed value of all taxable
 12 property in the economic development district, for purposes of tax
 13 limitation, property tax replacement, and formulation of the budget, tax
 14 rate, and tax levy for each political subdivision in which the property
 15 is located, is the lesser of:

- 16 (1) the assessed value of the property as valued without regard to
 17 this section; or
 18 (2) the base assessed value.

19 (f) The state board of accounts and department of local government
 20 finance shall make the rules and prescribe the forms and procedures
 21 that they consider expedient for the implementation of this chapter.
 22 After each

- 23 ~~(1) general reassessment under IC 6-1.1-4-4; or~~
 24 (2) reassessment of a group of parcels under a reassessment plan
 25 prepared under IC 6-1.1-4-4.2

26 the department of local government finance shall adjust the base
 27 assessed value one (1) time to neutralize any effect of the reassessment
 28 on the property tax proceeds allocated to the district under this section.
 29 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 30 local government finance shall adjust the base assessed value to
 31 neutralize any effect of the annual adjustment on the property tax
 32 proceeds allocated to the district under this section. However, the
 33 adjustments under this subsection may not include the effect of
 34 property tax abatements under IC 6-1.1-12.1.

35 (g) As used in this section, "property taxes" means:

- 36 (1) taxes imposed under this article on real property; and
 37 (2) any part of the taxes imposed under this article on depreciable
 38 personal property that the unit has by ordinance allocated to the
 39 economic development district. However, the ordinance may not
 40 limit the allocation to taxes on depreciable personal property with
 41 any particular useful life or lives.

42 If a unit had, by ordinance adopted before May 8, 1987, allocated to an



1 economic development district property taxes imposed under IC 6-1.1
 2 on depreciable personal property that has a useful life in excess of eight
 3 (8) years, the ordinance continues in effect until an ordinance is
 4 adopted by the unit under subdivision (2).

5 (h) As used in this section, "base assessed value" means:

6 (1) the net assessed value of all the property as finally determined
 7 for the assessment date immediately preceding the effective date
 8 of the allocation provision of the declaratory resolution, as
 9 adjusted under subsection (f); plus

10 (2) to the extent that it is not included in subdivision (1), the net
 11 assessed value of property that is assessed as residential property
 12 under the rules of the department of local government finance, as
 13 finally determined for any assessment date after the effective date
 14 of the allocation provision.

15 Subdivision (2) applies only to economic development districts
 16 established after June 30, 1997, and to additional areas established
 17 after June 30, 1997.

18 SECTION 66. IC 6-1.1-42-28, AS AMENDED BY P.L.203-2016,
 19 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 UPON PASSAGE]: Sec. 28. (a) Subject to this section and section 34
 21 of this chapter, the amount of the deduction which the property owner
 22 is entitled to receive under this chapter for a particular year equals the
 23 product of:

24 (1) the increase in the assessed value resulting from the
 25 remediation and redevelopment in the zone or the location of
 26 personal property in the zone, or both; multiplied by

27 (2) the percentage determined under subsection (b).

28 (b) The percentage to be used in calculating the deduction under
 29 subsection (a) is as follows:

30 (1) For deductions allowed over a three (3) year period:

31 YEAR OF DEDUCTION	PERCENTAGE
32 1st	100%
33 2nd	66%
34 3rd	33%

35 (2) For deductions allowed over a six (6) year period:

36 YEAR OF DEDUCTION	PERCENTAGE
37 1st	100%
38 2nd	85%
39 3rd	66%
40 4th	50%
41 5th	34%
42 6th	17%



(3) For deductions allowed over a ten (10) year period:

	YEAR OF DEDUCTION	PERCENTAGE
1		
2		
3	1st	100%
4	2nd	95%
5	3rd	80%
6	4th	65%
7	5th	50%
8	6th	40%
9	7th	30%
10	8th	20%
11	9th	10%
12	10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a

~~(A) general reassessment of real property under IC 6-1.1-4-4;~~
~~or~~

~~(B) reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2~~

occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

(A) has an ownership interest in an entity that contributed; or
 (B) has contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The department of local government finance may adopt rules under IC 4-22-2 to implement this subsection.

SECTION 67. IC 6-2.5-5-1, AS AMENDED BY P.L.239-2017, SECTION 3, AND AS AMENDED BY P.L.268-2017, SECTION 39,



1 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Transactions involving
 3 animals, feed, seed, plants, fertilizer, ~~insecticides~~, pesticides,
 4 fungicides, and other tangible personal property are exempt from the
 5 state gross retail tax if:

6 (1) the person acquiring the property acquires it for the person's
 7 direct use in the direct production of food and food ingredients or
 8 commodities for sale or for further use in the production of food
 9 and food ingredients or commodities for sale; and

10 (2) the person acquiring the property is occupationally engaged in
 11 the production of food and food ingredients or commodities which
 12 the person sells for human or animal consumption or uses for
 13 further food and food ingredient or commodity production.

14 (b) *A transaction involving the sale of a race horse in a claiming*
 15 *race (as defined by IC 4-31-2-3.5) is exempt from the state gross retail*
 16 *tax.*

17 SECTION 68. IC 6-2.5-5-40, AS AMENDED BY P.L.242-2015,
 18 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 40. (a) As used in this section, "research and
 20 development activities" includes design, refinement, and testing of
 21 prototypes of new or improved commercial products before sales have
 22 begun for the purpose of determining facts, theories, or principles, or
 23 for the purpose of increasing scientific knowledge that may lead to new
 24 or enhanced products. The term does not include any of the following:

25 (1) Efficiency surveys.

26 (2) Management studies.

27 (3) Consumer surveys.

28 (4) Economic surveys.

29 (5) Advertising or promotions.

30 (6) Research in connection with nontechnical activities, including
 31 literary, historical, social sciences, economics, humanities,
 32 psychology, or similar projects.

33 (7) Testing for purposes of quality control.

34 (8) Market and sales research.

35 (9) Product market testing, including product testing by product
 36 consumers or through consumer surveys for evaluation of
 37 consumer product performance or consumer product usability.

38 (10) The acquisition, investigation, or evaluation of another's
 39 patent, model, process, or product for the purpose of investigating
 40 or evaluating the value of a potential investment.

41 (11) The providing of sales services or any other service, whether
 42 technical or nontechnical in nature.



1 (b) As used in this section, "research and development equipment"
2 means tangible personal property that:

3 (1) consists of or is a combination of:

4 (A) laboratory equipment;

5 (B) computers;

6 (C) computer software;

7 (D) telecommunications equipment; or

8 (E) testing equipment;

9 (2) has not previously been used in Indiana for any purpose; and

10 (3) is acquired by the purchaser for the purpose of research and
11 development activities devoted directly to experimental or
12 laboratory research and development for:

13 (A) new products;

14 (B) new uses of existing products; or

15 (C) improving or testing existing products.

16 (c) As used in this section, "research and development property"
17 means tangible personal property that:

18 (1) has not previously been used in Indiana for any purpose; and

19 (2) is acquired by the purchaser for the purpose of research and
20 development activities devoted to experimental or laboratory
21 research and development for:

22 (A) new products;

23 (B) new uses of existing products; or

24 (C) improving or testing existing products.

25 (d) For purposes of subsection (c)(2), a research and development
26 activity is devoted to experimental or laboratory research and
27 development if the activity is considered essential and integral to
28 experimental or laboratory research and development. The term does
29 not include activities incidental to experimental or laboratory research
30 and development.

31 (e) For purposes of subsection (c)(2), an activity is not considered
32 to be devoted to experimental or laboratory research and development
33 if the activity involves:

34 (1) heating, cooling, or illumination of office buildings;

35 (2) capital improvements to real property;

36 (3) janitorial services;

37 (4) personnel services or accommodations;

38 (5) inventory control functions;

39 (6) management or supervisory functions;

40 (7) marketing;

41 (8) training;

42 (9) accounting or similar administrative functions; or



1 (10) any other function that is incidental to experimental or
2 laboratory research and development.

3 (f) A retail transaction:

4 (1) involving research and development equipment; and

5 (2) occurring after June 30, 2007, and before July 1, 2013;

6 is exempt from the state gross retail tax.

7 (g) A retail transaction:

8 (1) involving research and development property; and

9 (2) occurring after June 30, 2013;

10 is exempt from the state gross retail tax.

11 (h) The exemption provided by subsection (g) applies regardless of
12 whether the person that acquires the research and development
13 property is a manufacturer or seller of the new or existing products
14 specified in subsection (c)(2).

15 ~~(i) For purposes of this section, a retail transaction shall be~~
16 ~~considered as having occurred after June 30, 2013, to the extent that~~
17 ~~delivery of the property constituting selling at retail is made after that~~
18 ~~date to the purchaser or to the place of delivery designated by the~~
19 ~~purchaser. However, a transaction shall be considered as having~~
20 ~~occurred before July 1, 2013, to the extent that the agreement of the~~
21 ~~parties to the transaction is entered into before July 1, 2013, and~~
22 ~~payment for the property furnished in the transaction is made before~~
23 ~~July 1, 2013, notwithstanding the delivery of the property after June 30,~~
24 ~~2013. This subsection expires January 1, 2017.~~

25 SECTION 69. IC 6-3-1-3.5, AS AMENDED BY P.L.239-2017,
26 SECTION 11, AND AS AMENDED BY P.L.268-2017, SECTION 40,
27 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
28 [EFFECTIVE UPON PASSAGE]: Sec. 3.5. When used in this article,
29 the term "adjusted gross income" shall mean the following:

30 (a) In the case of all individuals, "adjusted gross income" (as
31 defined in Section 62 of the Internal Revenue Code), modified as
32 follows:

33 (1) Subtract income that is exempt from taxation under this article
34 by the Constitution and statutes of the United States.

35 (2) *Except as provided in subsection (c)*, add an amount equal to
36 any deduction or deductions allowed or allowable pursuant to
37 Section 62 of the Internal Revenue Code for taxes based on or
38 measured by income and levied at the state level by any state of
39 the United States.

40 (3) Subtract one thousand dollars (\$1,000), or in the case of a
41 joint return filed by a husband and wife, subtract for each spouse
42 one thousand dollars (\$1,000).



- 1 (4) Subtract one thousand dollars (\$1,000) for:
 2 (A) each of the exemptions provided by Section 151(c) of the
 3 Internal Revenue Code;
 4 (B) each additional amount allowable under Section 63(f) of
 5 the Internal Revenue Code; and
 6 (C) the spouse of the taxpayer if a separate return is made by
 7 the taxpayer and if the spouse, for the calendar year in which
 8 the taxable year of the taxpayer begins, has no gross income
 9 and is not the dependent of another taxpayer.
- 10 (5) Subtract:
 11 (A) one thousand five hundred dollars (\$1,500) for each of the
 12 exemptions allowed under Section 151(c)(1)(B) of the Internal
 13 Revenue Code (as effective January 1, 2004);
 14 (B) for taxable years beginning after December 31, 2017, one
 15 thousand five hundred dollars (\$1,500) for each exemption
 16 allowed under Section 151(c) of the Internal Revenue Code for
 17 an individual:
 18 (i) who is less than nineteen (19) years of age or is a
 19 full-time student who is less than twenty-four (24) years of
 20 age;
 21 (ii) for whom the taxpayer is the legal guardian; and
 22 (iii) for whom the taxpayer does not claim an exemption
 23 under clause (A); and
 24 (C) five hundred dollars (\$500) for each additional amount
 25 allowable under Section 63(f)(1) of the Internal Revenue Code
 26 if the adjusted gross income of the taxpayer, or the taxpayer
 27 and the taxpayer's spouse in the case of a joint return, is less
 28 than forty thousand dollars (\$40,000).
 29 This amount is in addition to the amount subtracted under
 30 subdivision (4).
- 31 (6) Subtract any amounts included in federal adjusted gross
 32 income under Section 111 of the Internal Revenue Code as a
 33 recovery of items previously deducted as an itemized deduction
 34 from adjusted gross income.
- 35 (7) Subtract any amounts included in federal adjusted gross
 36 income under the Internal Revenue Code which amounts were
 37 received by the individual as supplemental railroad retirement
 38 annuities under 45 U.S.C. 231 and which are not deductible under
 39 subdivision (1).
- 40 (8) Subtract an amount equal to the amount of federal Social
 41 Security and Railroad Retirement benefits included in a taxpayer's
 42 federal gross income by Section 86 of the Internal Revenue Code.



- 1 (9) In the case of a nonresident taxpayer or a resident taxpayer
2 residing in Indiana for a period of less than the taxpayer's entire
3 taxable year, the total amount of the deductions allowed pursuant
4 to subdivisions (3), (4), and (5) shall be reduced to an amount
5 which bears the same ratio to the total as the taxpayer's income
6 taxable in Indiana bears to the taxpayer's total income.
- 7 (10) In the case of an individual who is a recipient of assistance
8 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
9 subtract an amount equal to that portion of the individual's
10 adjusted gross income with respect to which the individual is not
11 allowed under federal law to retain an amount to pay state and
12 local income taxes.
- 13 (11) In the case of an eligible individual, subtract the amount of
14 a Holocaust victim's settlement payment included in the
15 individual's federal adjusted gross income.
- 16 (12) Subtract an amount equal to the portion of any premiums
17 paid during the taxable year by the taxpayer for a qualified long
18 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer
19 or the taxpayer's spouse, or both.
- 20 (13) Subtract an amount equal to the lesser of:
21 (A) two thousand five hundred dollars (\$2,500); or
22 (B) the amount of property taxes that are paid during the
23 taxable year in Indiana by the individual on the individual's
24 principal place of residence.
- 25 (14) Subtract an amount equal to the amount of a September 11
26 terrorist attack settlement payment included in the individual's
27 federal adjusted gross income.
- 28 (15) Add or subtract the amount necessary to make the adjusted
29 gross income of any taxpayer that owns property for which bonus
30 depreciation was allowed in the current taxable year or in an
31 earlier taxable year equal to the amount of adjusted gross income
32 that would have been computed had an election not been made
33 under Section 168(k) of the Internal Revenue Code to apply bonus
34 depreciation to the property in the year that it was placed in
35 service.
- 36 (16) Add an amount equal to any deduction allowed under
37 Section 172 of the Internal Revenue Code.
- 38 (17) Add or subtract the amount necessary to make the adjusted
39 gross income of any taxpayer that placed Section 179 property (as
40 defined in Section 179 of the Internal Revenue Code) in service
41 in the current taxable year or in an earlier taxable year equal to
42 the amount of adjusted gross income that would have been



1 computed had an election for federal income tax purposes not
 2 been made for the year in which the property was placed in
 3 service to take deductions under Section 179 of the Internal
 4 Revenue Code in a total amount exceeding twenty-five thousand
 5 dollars (\$25,000).

6 (18) Add an amount equal to the amount that a taxpayer claimed
 7 as a deduction for domestic production activities for the taxable
 8 year under Section 199 of the Internal Revenue Code for federal
 9 income tax purposes.

10 (19) Subtract an amount equal to the amount of the taxpayer's
 11 qualified military income that was not excluded from the
 12 taxpayer's gross income for federal income tax purposes under
 13 Section 112 of the Internal Revenue Code.

14 (20) Subtract income that is:

15 (A) exempt from taxation under IC 6-3-2-21.7; and

16 (B) included in the individual's federal adjusted gross income
 17 under the Internal Revenue Code.

18 (21) Add an amount equal to any income not included in gross
 19 income as a result of the deferral of income arising from business
 20 indebtedness discharged in connection with the reacquisition after
 21 December 31, 2008, and before January 1, 2011, of an applicable
 22 debt instrument, as provided in Section 108(i) of the Internal
 23 Revenue Code. Subtract the amount necessary from the adjusted
 24 gross income of any taxpayer that added an amount to adjusted
 25 gross income in a previous year to offset the amount included in
 26 federal gross income as a result of the deferral of income arising
 27 from business indebtedness discharged in connection with the
 28 reacquisition after December 31, 2008, and before January 1,
 29 2011, of an applicable debt instrument, as provided in Section
 30 108(i) of the Internal Revenue Code.

31 (22) Add the amount excluded from federal gross income under
 32 Section 103 of the Internal Revenue Code for interest received on
 33 an obligation of a state other than Indiana, or a political
 34 subdivision of such a state, that is acquired by the taxpayer after
 35 December 31, 2011.

36 (23) *Subtract an amount as described in Section 1341(a)(2) of the*
 37 *Internal Revenue Code to the extent, if any, that the amount was*
 38 *previously included in the taxpayer's adjusted gross income for*
 39 *a prior taxable year.*

40 (24) *Subtract any other amounts the taxpayer is entitled to deduct*
 41 *under IC 6-3-2.*

42 (b) In the case of corporations, the same as "taxable income" (as



1 defined in Section 63 of the Internal Revenue Code) adjusted as
 2 follows:

3 (1) Subtract income that is exempt from taxation under this article
 4 by the Constitution and statutes of the United States.

5 (2) Add an amount equal to any deduction or deductions allowed
 6 or allowable pursuant to Section 170 of the Internal Revenue
 7 Code.

8 (3) *Except as provided in subsection (c)*, add an amount equal to
 9 any deduction or deductions allowed or allowable pursuant to
 10 Section 63 of the Internal Revenue Code for taxes based on or
 11 measured by income and levied at the state level by any state of
 12 the United States.

13 (4) Subtract an amount equal to the amount included in the
 14 corporation's taxable income under Section 78 of the Internal
 15 Revenue Code.

16 (5) Add or subtract the amount necessary to make the adjusted
 17 gross income of any taxpayer that owns property for which bonus
 18 depreciation was allowed in the current taxable year or in an
 19 earlier taxable year equal to the amount of adjusted gross income
 20 that would have been computed had an election not been made
 21 under Section 168(k) of the Internal Revenue Code to apply bonus
 22 depreciation to the property in the year that it was placed in
 23 service.

24 (6) Add an amount equal to any deduction allowed under Section
 25 172 of the Internal Revenue Code.

26 (7) Add or subtract the amount necessary to make the adjusted
 27 gross income of any taxpayer that placed Section 179 property (as
 28 defined in Section 179 of the Internal Revenue Code) in service
 29 in the current taxable year or in an earlier taxable year equal to
 30 the amount of adjusted gross income that would have been
 31 computed had an election for federal income tax purposes not
 32 been made for the year in which the property was placed in
 33 service to take deductions under Section 179 of the Internal
 34 Revenue Code in a total amount exceeding twenty-five thousand
 35 dollars (\$25,000).

36 (8) Add an amount equal to the amount that a taxpayer claimed as
 37 a deduction for domestic production activities for the taxable year
 38 under Section 199 of the Internal Revenue Code for federal
 39 income tax purposes.

40 (9) Add to the extent required by IC 6-3-2-20 the amount of
 41 intangible expenses (as defined in IC 6-3-2-20) and any directly
 42 related interest expenses (as defined in IC 6-3-2-20) for the



1 taxable year that reduced the corporation's taxable income (as
 2 defined in Section 63 of the Internal Revenue Code) for federal
 3 income tax purposes.

4 (10) Add an amount equal to any deduction for dividends paid (as
 5 defined in Section 561 of the Internal Revenue Code) to
 6 shareholders of a captive real estate investment trust (as defined
 7 in section 34.5 of this chapter).

8 (11) Subtract income that is:

9 (A) exempt from taxation under IC 6-3-2-21.7; and

10 (B) included in the corporation's taxable income under the
 11 Internal Revenue Code.

12 (12) Add an amount equal to any income not included in gross
 13 income as a result of the deferral of income arising from business
 14 indebtedness discharged in connection with the reacquisition after
 15 December 31, 2008, and before January 1, 2011, of an applicable
 16 debt instrument, as provided in Section 108(i) of the Internal
 17 Revenue Code. Subtract from the adjusted gross income of any
 18 taxpayer that added an amount to adjusted gross income in a
 19 previous year the amount necessary to offset the amount included
 20 in federal gross income as a result of the deferral of income
 21 arising from business indebtedness discharged in connection with
 22 the reacquisition after December 31, 2008, and before January 1,
 23 2011, of an applicable debt instrument, as provided in Section
 24 108(i) of the Internal Revenue Code.

25 (13) Add the amount excluded from federal gross income under
 26 Section 103 of the Internal Revenue Code for interest received on
 27 an obligation of a state other than Indiana, or a political
 28 subdivision of such a state, that is acquired by the taxpayer after
 29 December 31, 2011.

30 (14) *Add or subtract any other amounts the taxpayer is:*

31 (A) *required to add or subtract; or*

32 (B) *entitled to deduct;*

33 *under IC 6-3-2.*

34 (c) *The following apply to taxable years beginning after December*
 35 *31, 2018, for purposes of the add back of any deduction allowed on the*
 36 *taxpayer's federal income tax return for wagering taxes, as provided*
 37 *in subsection (a)(2) if the taxpayer is an individual or subsection (b)(3)*
 38 *if the taxpayer is a corporation:*

39 (1) *For taxable years beginning after December 31, 2018, and*
 40 *before January 1, 2020, a taxpayer is required to add back under*
 41 *this section eighty-seven and five-tenths percent (87.5%) of any*
 42 *deduction allowed on the taxpayer's federal income tax return for*



- 1 wagering taxes.
- 2 (2) For taxable years beginning after December 31, 2019, and
- 3 before January 1, 2021, a taxpayer is required to add back under
- 4 this section seventy-five percent (75%) of any deduction allowed
- 5 on the taxpayer's federal income tax return for wagering taxes.
- 6 (3) For taxable years beginning after December 31, 2020, and
- 7 before January 1, 2022, a taxpayer is required to add back under
- 8 this section sixty-two and five-tenths percent (62.5%) of any
- 9 deduction allowed on the taxpayer's federal income tax return for
- 10 wagering taxes.
- 11 (4) For taxable years beginning after December 31, 2021, and
- 12 before January 1, 2023, a taxpayer is required to add back under
- 13 this section fifty percent (50%) of any deduction allowed on the
- 14 taxpayer's federal income tax return for wagering taxes.
- 15 (5) For taxable years beginning after December 31, 2022, and
- 16 before January 1, 2024, a taxpayer is required to add back under
- 17 this section thirty-seven and five-tenths percent (37.5%) of any
- 18 deduction allowed on the taxpayer's federal income tax return for
- 19 wagering taxes.
- 20 (6) For taxable years beginning after December 31, 2023, and
- 21 before January 1, 2025, a taxpayer is required to add back under
- 22 this section twenty-five percent (25%) of any deduction allowed
- 23 on the taxpayer's federal income tax return for wagering taxes.
- 24 (7) For taxable years beginning after December 31, 2024, and
- 25 before January 1, 2026, a taxpayer is required to add back under
- 26 this section twelve and five-tenths percent (12.5%) of any
- 27 deduction allowed on the taxpayer's federal income tax return for
- 28 wagering taxes.
- 29 (8) For taxable years beginning after December 31, 2025, a
- 30 taxpayer is not required to add back under this section any
- 31 amount of a deduction allowed on the taxpayer's federal income
- 32 tax return for wagering taxes.
- 33 ~~(e)~~ (d) In the case of life insurance companies (as defined in Section
- 34 816(a) of the Internal Revenue Code) that are organized under Indiana
- 35 law, the same as "life insurance company taxable income" (as defined
- 36 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 37 (1) Subtract income that is exempt from taxation under this article
- 38 by the Constitution and statutes of the United States.
- 39 (2) Add an amount equal to any deduction allowed or allowable
- 40 under Section 170 of the Internal Revenue Code.
- 41 (3) Add an amount equal to a deduction allowed or allowable
- 42 under Section 805 or Section 832(c) of the Internal Revenue Code



- 1 for taxes based on or measured by income and levied at the state
2 level by any state.
- 3 (4) Subtract an amount equal to the amount included in the
4 company's taxable income under Section 78 of the Internal
5 Revenue Code.
- 6 (5) Add or subtract the amount necessary to make the adjusted
7 gross income of any taxpayer that owns property for which bonus
8 depreciation was allowed in the current taxable year or in an
9 earlier taxable year equal to the amount of adjusted gross income
10 that would have been computed had an election not been made
11 under Section 168(k) of the Internal Revenue Code to apply bonus
12 depreciation to the property in the year that it was placed in
13 service.
- 14 (6) Add an amount equal to any deduction allowed under Section
15 172 or Section 810 of the Internal Revenue Code.
- 16 (7) Add or subtract the amount necessary to make the adjusted
17 gross income of any taxpayer that placed Section 179 property (as
18 defined in Section 179 of the Internal Revenue Code) in service
19 in the current taxable year or in an earlier taxable year equal to
20 the amount of adjusted gross income that would have been
21 computed had an election for federal income tax purposes not
22 been made for the year in which the property was placed in
23 service to take deductions under Section 179 of the Internal
24 Revenue Code in a total amount exceeding twenty-five thousand
25 dollars (\$25,000).
- 26 (8) Add an amount equal to the amount that a taxpayer claimed as
27 a deduction for domestic production activities for the taxable year
28 under Section 199 of the Internal Revenue Code for federal
29 income tax purposes.
- 30 (9) Subtract income that is:
- 31 (A) exempt from taxation under IC 6-3-2-21.7; and
32 (B) included in the insurance company's taxable income under
33 the Internal Revenue Code.
- 34 (10) Add an amount equal to any income not included in gross
35 income as a result of the deferral of income arising from business
36 indebtedness discharged in connection with the reacquisition after
37 December 31, 2008, and before January 1, 2011, of an applicable
38 debt instrument, as provided in Section 108(i) of the Internal
39 Revenue Code. Subtract from the adjusted gross income of any
40 taxpayer that added an amount to adjusted gross income in a
41 previous year the amount necessary to offset the amount included
42 in federal gross income as a result of the deferral of income



1 arising from business indebtedness discharged in connection with
 2 the reacquisition after December 31, 2008, and before January 1,
 3 2011, of an applicable debt instrument, as provided in Section
 4 108(i) of the Internal Revenue Code.

5 (11) Add an amount equal to any exempt insurance income under
 6 Section 953(e) of the Internal Revenue Code that is active
 7 financing income under Subpart F of Subtitle A, Chapter 1,
 8 Subchapter N of the Internal Revenue Code.

9 (12) Add the amount excluded from federal gross income under
 10 Section 103 of the Internal Revenue Code for interest received on
 11 an obligation of a state other than Indiana, or a political
 12 subdivision of such a state, that is acquired by the taxpayer after
 13 December 31, 2011.

14 (13) *Add or subtract any other amounts the taxpayer is:*

15 *(A) required to add or subtract; or*

16 *(B) entitled to deduct;*

17 *under IC 6-3-2.*

18 ~~(d)~~ (e) In the case of insurance companies subject to tax under
 19 Section 831 of the Internal Revenue Code and organized under Indiana
 20 law, the same as "taxable income" (as defined in Section 832 of the
 21 Internal Revenue Code), adjusted as follows:

22 (1) Subtract income that is exempt from taxation under this article
 23 by the Constitution and statutes of the United States.

24 (2) Add an amount equal to any deduction allowed or allowable
 25 under Section 170 of the Internal Revenue Code.

26 (3) Add an amount equal to a deduction allowed or allowable
 27 under Section 805 or Section 832(c) of the Internal Revenue Code
 28 for taxes based on or measured by income and levied at the state
 29 level by any state.

30 (4) Subtract an amount equal to the amount included in the
 31 company's taxable income under Section 78 of the Internal
 32 Revenue Code.

33 (5) Add or subtract the amount necessary to make the adjusted
 34 gross income of any taxpayer that owns property for which bonus
 35 depreciation was allowed in the current taxable year or in an
 36 earlier taxable year equal to the amount of adjusted gross income
 37 that would have been computed had an election not been made
 38 under Section 168(k) of the Internal Revenue Code to apply bonus
 39 depreciation to the property in the year that it was placed in
 40 service.

41 (6) Add an amount equal to any deduction allowed under Section
 42 172 of the Internal Revenue Code.



- 1 (7) Add or subtract the amount necessary to make the adjusted
2 gross income of any taxpayer that placed Section 179 property (as
3 defined in Section 179 of the Internal Revenue Code) in service
4 in the current taxable year or in an earlier taxable year equal to
5 the amount of adjusted gross income that would have been
6 computed had an election for federal income tax purposes not
7 been made for the year in which the property was placed in
8 service to take deductions under Section 179 of the Internal
9 Revenue Code in a total amount exceeding twenty-five thousand
10 dollars (\$25,000).
- 11 (8) Add an amount equal to the amount that a taxpayer claimed as
12 a deduction for domestic production activities for the taxable year
13 under Section 199 of the Internal Revenue Code for federal
14 income tax purposes.
- 15 (9) Subtract income that is:
- 16 (A) exempt from taxation under IC 6-3-2-21.7; and
17 (B) included in the insurance company's taxable income under
18 the Internal Revenue Code.
- 19 (10) Add an amount equal to any income not included in gross
20 income as a result of the deferral of income arising from business
21 indebtedness discharged in connection with the reacquisition after
22 December 31, 2008, and before January 1, 2011, of an applicable
23 debt instrument, as provided in Section 108(i) of the Internal
24 Revenue Code. Subtract from the adjusted gross income of any
25 taxpayer that added an amount to adjusted gross income in a
26 previous year the amount necessary to offset the amount included
27 in federal gross income as a result of the deferral of income
28 arising from business indebtedness discharged in connection with
29 the reacquisition after December 31, 2008, and before January 1,
30 2011, of an applicable debt instrument, as provided in Section
31 108(i) of the Internal Revenue Code.
- 32 (11) Add an amount equal to any exempt insurance income under
33 Section 953(e) of the Internal Revenue Code that is active
34 financing income under Subpart F of Subtitle A, Chapter 1,
35 Subchapter N of the Internal Revenue Code.
- 36 (12) Add the amount excluded from federal gross income under
37 Section 103 of the Internal Revenue Code for interest received on
38 an obligation of a state other than Indiana, or a political
39 subdivision of such a state, that is acquired by the taxpayer after
40 December 31, 2011.
- 41 (13) *Add or subtract any other amounts the taxpayer is:*
42 (A) *required to add or subtract; or*



1 (B) entitled to deduct;
2 under IC 6-3-2.

3 ~~(e)~~ (f) In the case of trusts and estates, "taxable income" (as defined
4 for trusts and estates in Section 641(b) of the Internal Revenue Code)
5 adjusted as follows:

6 (1) Subtract income that is exempt from taxation under this article
7 by the Constitution and statutes of the United States.

8 (2) Subtract an amount equal to the amount of a September 11
9 terrorist attack settlement payment included in the federal
10 adjusted gross income of the estate of a victim of the September
11 11 terrorist attack or a trust to the extent the trust benefits a victim
12 of the September 11 terrorist attack.

13 (3) Add or subtract the amount necessary to make the adjusted
14 gross income of any taxpayer that owns property for which bonus
15 depreciation was allowed in the current taxable year or in an
16 earlier taxable year equal to the amount of adjusted gross income
17 that would have been computed had an election not been made
18 under Section 168(k) of the Internal Revenue Code to apply bonus
19 depreciation to the property in the year that it was placed in
20 service.

21 (4) Add an amount equal to any deduction allowed under Section
22 172 of the Internal Revenue Code.

23 (5) Add or subtract the amount necessary to make the adjusted
24 gross income of any taxpayer that placed Section 179 property (as
25 defined in Section 179 of the Internal Revenue Code) in service
26 in the current taxable year or in an earlier taxable year equal to
27 the amount of adjusted gross income that would have been
28 computed had an election for federal income tax purposes not
29 been made for the year in which the property was placed in
30 service to take deductions under Section 179 of the Internal
31 Revenue Code in a total amount exceeding twenty-five thousand
32 dollars (\$25,000).

33 (6) Add an amount equal to the amount that a taxpayer claimed as
34 a deduction for domestic production activities for the taxable year
35 under Section 199 of the Internal Revenue Code for federal
36 income tax purposes.

37 (7) Subtract income that is:

38 (A) exempt from taxation under IC 6-3-2-21.7; and

39 (B) included in the taxpayer's taxable income under the
40 Internal Revenue Code.

41 (8) Add an amount equal to any income not included in gross
42 income as a result of the deferral of income arising from business



1 indebtedness discharged in connection with the reacquisition after
 2 December 31, 2008, and before January 1, 2011, of an applicable
 3 debt instrument, as provided in Section 108(i) of the Internal
 4 Revenue Code. Subtract from the adjusted gross income of any
 5 taxpayer that added an amount to adjusted gross income in a
 6 previous year the amount necessary to offset the amount included
 7 in federal gross income as a result of the deferral of income
 8 arising from business indebtedness discharged in connection with
 9 the reacquisition after December 31, 2008, and before January 1,
 10 2011, of an applicable debt instrument, as provided in Section
 11 108(i) of the Internal Revenue Code.

12 (9) Add the amount excluded from federal gross income under
 13 Section 103 of the Internal Revenue Code for interest received on
 14 an obligation of a state other than Indiana, or a political
 15 subdivision of such a state, that is acquired by the taxpayer after
 16 December 31, 2011.

17 (10) *Add or subtract any other amounts the taxpayer is:*

18 (A) *required to add or subtract; or*

19 (B) *entitled to deduct;*

20 *under IC 6-3-2.*

21 SECTION 70. IC 6-3-2-2.5, AS AMENDED BY P.L.239-2017,
 22 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 UPON PASSAGE]: Sec. 2.5. (a) This section applies to a resident
 24 person.

25 (b) Resident persons are entitled to a net operating loss deduction.
 26 The amount of the deduction taken in a taxable year may not exceed
 27 the taxpayer's unused Indiana net operating losses carried over to that
 28 year. A taxpayer is not entitled to carryback any net operating losses
 29 after December 31, 2011.

30 (c) An Indiana net operating loss equals the taxpayer's federal net
 31 operating loss for a taxable year as calculated under Section 172 of the
 32 Internal Revenue Code, adjusted for certain modifications required by
 33 IC 6-3-1-3.5 as set forth in subsection (d)(1).

34 (d) The following provisions apply for purposes of subsection (c):

35 (1) The modifications that are to be applied are those
 36 modifications required under IC 6-3-1-3.5 for the same taxable
 37 year in which each net operating loss was incurred, except that the
 38 modifications do not include the modifications required under:

39 (A) IC 6-3-1-3.5(a)(3);

40 (B) IC 6-3-1-3.5(a)(4);

41 (C) IC 6-3-1-3.5(a)(5);

42 (D) IC 6-3-1-3.5(a)(24); and



1 (E) ~~IC 6-3-1-3.5(e)(10)~~; **IC 6-3-1-3.5(f)(10)**.
 2 (2) An Indiana net operating loss includes a net operating loss that
 3 arises when the applicable modifications required by IC 6-3-1-3.5
 4 as set forth in subdivision (1) exceed the taxpayer's federal
 5 adjusted gross income (as defined in Section 62 of the Internal
 6 Revenue Code) for the taxable year in which the Indiana net
 7 operating loss is determined.
 8 (e) Subject to the limitations contained in subsection (g), an Indiana
 9 net operating loss carryover shall be available as a deduction from the
 10 taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the
 11 carryover year provided in subsection (f).
 12 (f) Carryovers shall be determined under this subsection as follows:
 13 (1) An Indiana net operating loss shall be an Indiana net operating
 14 loss carryover to each of the carryover years following the taxable
 15 year of the loss.
 16 (2) Carryover years shall be determined by reference to the
 17 number of years allowed for carrying over net operating losses
 18 under Section 172(b) of the Internal Revenue Code.
 19 (g) The entire amount of the Indiana net operating loss for any
 20 taxable year shall be carried to the earliest of the taxable years to which
 21 (as determined under subsection (f)) the loss may be carried. The
 22 amount of the Indiana net operating loss remaining after the deduction
 23 is taken under this section in a taxable year may be carried over as
 24 provided in subsection (f). The amount of the Indiana net operating loss
 25 carried over from year to year shall be reduced to the extent that the
 26 Indiana net operating loss carryover is used by the taxpayer to obtain
 27 a deduction in a taxable year until the occurrence of the earlier of the
 28 following:
 29 (1) The entire amount of the Indiana net operating loss has been
 30 used as a deduction.
 31 (2) The Indiana net operating loss has been carried over to each
 32 of the carryover years provided by subsection (f).
 33 SECTION 71. IC 6-3-2-2.6, AS AMENDED BY P.L.239-2017,
 34 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 35 UPON PASSAGE]: Sec. 2.6. (a) This section applies to a corporation
 36 or a nonresident person.
 37 (b) Corporations and nonresident persons are entitled to a net
 38 operating loss deduction. The amount of the deduction taken in a
 39 taxable year may not exceed the taxpayer's unused Indiana net
 40 operating losses carried over to that year. A taxpayer is not entitled to
 41 carryback any net operating losses after December 31, 2011.
 42 (c) An Indiana net operating loss equals the taxpayer's federal net



1 operating loss for a taxable year as calculated under Section 172 of the
 2 Internal Revenue Code, derived from sources within Indiana and
 3 adjusted for certain modifications required by IC 6-3-1-3.5 as set forth
 4 in subsection (d)(1).

5 (d) The following provisions apply for purposes of subsection (c):

6 (1) The modifications that are to be applied are those
 7 modifications required under IC 6-3-1-3.5 for the same taxable
 8 year in which each net operating loss was incurred, except that the
 9 modifications do not include the modifications required under:

10 (A) IC 6-3-1-3.5(a)(3);

11 (B) IC 6-3-1-3.5(a)(4);

12 (C) IC 6-3-1-3.5(a)(5);

13 (D) IC 6-3-1-3.5(a)(24);

14 (E) IC 6-3-1-3.5(b)(14);

15 (F) ~~IC 6-3-1-3.5(c)(13)~~; **IC 6-3-1-3.5(d)(13)**;

16 (G) ~~IC 6-3-1-3.5(d)(13)~~; **IC 6-3-1-3.5(e)(13)**; and

17 (H) ~~IC 6-3-1-3.5(e)(10)~~; **IC 6-3-1-3.5(f)(10)**.

18 (2) The amount of the taxpayer's net operating loss that is derived
 19 from sources within Indiana shall be determined in the same
 20 manner that the amount of the taxpayer's adjusted income derived
 21 from sources within Indiana is determined under section 2 of this
 22 chapter for the same taxable year during which each loss was
 23 incurred.

24 (3) An Indiana net operating loss includes a net operating loss that
 25 arises when the applicable modifications required by IC 6-3-1-3.5
 26 as set forth in subdivision (1) exceed the taxpayer's federal
 27 taxable income (as defined in Section 63 of the Internal Revenue
 28 Code), if the taxpayer is a corporation, or when the applicable
 29 modifications required by IC 6-3-1-3.5 as set forth in subdivision

30 (1) exceed the taxpayer's federal adjusted gross income (as
 31 defined by Section 62 of the Internal Revenue Code), if the
 32 taxpayer is a nonresident person, for the taxable year in which the
 33 Indiana net operating loss is determined.

34 (e) Subject to the limitations contained in subsection (g), an Indiana
 35 net operating loss carryover shall be available as a deduction from the
 36 taxpayer's adjusted gross income derived from sources within Indiana
 37 (as defined in section 2 of this chapter) in the carryover year provided
 38 in subsection (f).

39 (f) Carryovers shall be determined under this subsection as follows:

40 (1) An Indiana net operating loss shall be an Indiana net operating
 41 loss carryover to each of the carryover years following the taxable
 42 year of the loss.



1 (2) Carryover years shall be determined by reference to the
 2 number of years allowed for carrying over net operating losses
 3 under Section 172(b) of the Internal Revenue Code.

4 (g) The entire amount of the Indiana net operating loss for any
 5 taxable year shall be carried to the earliest of the taxable years to which
 6 (as determined under subsection (f)) the loss may be carried. The
 7 amount of the Indiana net operating loss remaining after the deduction
 8 is taken under this section in a taxable year may be carried over as
 9 provided in subsection (f). The amount of the Indiana net operating loss
 10 carried over from year to year shall be reduced to the extent that the
 11 Indiana net operating loss carryover is used by the taxpayer to obtain
 12 a deduction in a taxable year until the occurrence of the earlier of the
 13 following:

14 (1) The entire amount of the Indiana net operating loss has been
 15 used as a deduction.

16 (2) The Indiana net operating loss has been carried over to each
 17 of the carryover years provided by subsection (f).

18 (h) An Indiana net operating loss deduction determined under this
 19 section shall be allowed notwithstanding the fact that in the year the
 20 taxpayer incurred the net operating loss the taxpayer was not subject to
 21 the tax imposed under section 1 of this chapter because the taxpayer
 22 was:

23 (1) a life insurance company (as defined in Section 816(a) of the
 24 Internal Revenue Code); or

25 (2) an insurance company subject to tax under Section 831 of the
 26 Internal Revenue Code.

27 (i) In the case of a life insurance company that claims an operations
 28 loss deduction under Section 810 of the Internal Revenue Code, this
 29 section shall be applied by:

30 (1) substituting the corresponding provisions of Section 810 of the
 31 Internal Revenue Code in place of references to Section 172 of
 32 the Internal Revenue Code; and

33 (2) substituting life insurance company taxable income (as
 34 defined in Section 801 the Internal Revenue Code) in place of
 35 references to taxable income (as defined in Section 63 of the
 36 Internal Revenue Code).

37 SECTION 72. IC 6-3-2-8, AS AMENDED BY P.L.182-2009(ss),
 38 SECTION 194, IS AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) For purposes of this
 40 section, "qualified employee" means an individual who is employed by
 41 a taxpayer, a pass through entity, an employer exempt from adjusted
 42 gross income tax (IC 6-3-1 through IC 6-3-7) under ~~IC 6-3-2-2.8(3)~~;



1 ~~IC 6-3-2-2.8(4), or IC 6-3-2-2.8(5)~~, **section 2.8(3), 2.8(4), or 2.8(5) of**
 2 **this chapter**, a nonprofit entity, the state, a political subdivision of the
 3 state, or the United States government and who:

4 (1) has the employee's principal place of residence in the
 5 enterprise zone in which the employee is employed;

6 (2) performs services for the taxpayer, the employer, the nonprofit
 7 entity, the state, the political subdivision, or the United States
 8 government, ninety percent (90%) of which are directly related to:

9 (A) the conduct of the taxpayer's or employer's trade or
 10 business; or

11 (B) the activities of the nonprofit entity, the state, the political
 12 subdivision, or the United States government;

13 that is located in an enterprise zone; and

14 (3) performs at least fifty percent (50%) of the employee's service
 15 for the taxpayer or employer during the taxable year in the
 16 enterprise zone.

17 (b) Except as provided in subsection (c), a qualified employee is
 18 entitled to a deduction from the employee's adjusted gross income in
 19 each taxable year in the amount of the lesser of:

20 (1) one-half (1/2) of the employee's adjusted gross income for the
 21 taxable year that the employee earns as a qualified employee; or

22 (2) seven thousand five hundred dollars (\$7,500).

23 (c) No qualified employee is entitled to a deduction under this
 24 section for a taxable year that begins after the termination of the
 25 enterprise zone in which the employee resides.

26 SECTION 73. IC 6-3.1-13-18, AS AMENDED BY P.L.213-2015,
 27 SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 UPON PASSAGE]: Sec. 18. (a) The corporation shall determine the
 29 amount and duration of a tax credit awarded under this chapter. The
 30 duration of the credit may not exceed ten (10) taxable years. The credit
 31 may be stated as a percentage of the incremental income tax
 32 withholdings attributable to the applicant's project and may include a
 33 fixed dollar limitation. In the case of a credit awarded for a project to
 34 create new jobs in Indiana, the credit amount may not exceed the
 35 incremental income tax withholdings. However, the credit amount
 36 claimed for a taxable year may exceed the taxpayer's state tax liability
 37 for the taxable year, in which case the excess may, at the discretion of
 38 the corporation, be refunded to the taxpayer.

39 (b) For state fiscal year 2006 and each state fiscal year thereafter,
 40 the aggregate amount of credits awarded under this chapter for projects
 41 to retain existing jobs in Indiana may not exceed ten million dollars
 42 (\$10,000,000) per year.



1 (c) The aggregate amount of credits that may be awarded by the
 2 corporation under this chapter in the state fiscal year beginning July 1,
 3 2015, for projects to create jobs in Indiana may not exceed two hundred
 4 twenty-five million dollars (\$225,000,000). This subsection expires
 5 July 1, 2016.

6 ~~(d)~~ (c) This subsection does not apply to a business that was
 7 enrolled and participated in the E-Verify program (as defined in
 8 IC 22-5-1.7-3) during the time the taxpayer conducted business in
 9 Indiana in the taxable year. A credit under this chapter may not be
 10 computed on any amount withheld from an individual or paid to an
 11 individual for services provided in Indiana as an employee, if the
 12 individual was, during the period of service, prohibited from being
 13 hired as an employee under 8 U.S.C. 1324a.

14 SECTION 74. IC 6-3.5-10-1, AS AMENDED BY P.L.218-2017,
 15 SECTION 23, AND AS AMENDED BY P.L.256-2017, SECTION 10,
 16 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2017 (RETROACTIVE)]: Sec. 1. The following
 18 definitions apply throughout this chapter:

19 (1) "Adopting municipality" means an eligible municipality that
 20 has adopted the surtax.

21 (2) "Eligible municipality" means a municipality having a
 22 population of at least ~~ten~~ five thousand (~~10,000~~). (5,000).

23 (3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.

24 (4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.

25 ~~(5) "Motor Vehicle" means a vehicle that is subject to the annual~~
 26 ~~license excise tax imposed under IC 6-6-5.~~ has the meaning set
 27 forth in IC 6-6-5-1(b).

28 (6) "Municipality" has the meaning set forth in IC 36-1-2-11.

29 (7) "Surtax" means the ~~annual license municipal vehicle excise~~
 30 ~~surtax tax~~ imposed by the fiscal body of an eligible municipality
 31 under this chapter.

32 (8) "Transportation asset management plan" includes planning for
 33 drainage systems and rights-of-way that affect transportation
 34 assets.

35 SECTION 75. IC 6-3.5-11-1, AS AMENDED BY P.L.218-2017,
 36 SECTION 29, AND AS AMENDED BY P.L.256-2017, SECTION 15,
 37 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 38 [EFFECTIVE JULY 1, 2017 (RETROACTIVE)]: Sec. 1. The following
 39 definitions apply throughout this chapter:

40 (1) "Adopting municipality" means an eligible municipality that
 41 has adopted the wheel tax.

42 (2) "Branch office" means a branch office of the bureau of motor



- 1 vehicles.
- 2 (3) "Bus" has the meaning set forth in IC 9-13-2-17.
- 3 (4) "Commercial vehicle" has the meaning set forth in
- 4 ~~IC 6-6-5.5-1(c)~~. IC 6-6-5.5-1(b).
- 5 (5) "Department" refers to the department of state revenue.
- 6 (6) "Eligible municipality" means a municipality having a
- 7 population of at least ~~ten~~ five thousand ~~(10,000)~~: (5,000).
- 8 (7) "In-state miles" has the meaning set forth in ~~IC 6-6-5.5-1(i)~~:
- 9 IC 6-6-5.5-1(b).
- 10 (8) "Political subdivision" has the meaning set forth in
- 11 IC 34-6-2-110.
- 12 (9) "Recreational vehicle" has the meaning set forth in
- 13 IC 9-13-2-150.
- 14 (10) "School bus" has the meaning set forth in IC 9-13-2-161(a).
- 15 (11) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).
- 16 (12) "State agency" has the meaning set forth in IC 34-6-2-141.
- 17 (13) "Tractor" has the meaning set forth in IC 9-13-2-180.
- 18 (14) "Trailer" has the meaning set forth in IC 9-13-2-184(a).
- 19 (15) "Transportation asset management plan" includes planning
- 20 for drainage systems and rights-of-way that affect transportation
- 21 assets.
- 22 (16) "Truck" has the meaning set forth in IC 9-13-2-188(a).
- 23 (17) "Wheel tax" means the tax imposed under this chapter.
- 24 SECTION 76. IC 6-3.5-11-4, AS AMENDED BY P.L.256-2017,
- 25 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 26 UPON PASSAGE]: Sec. 4. A vehicle is exempt from the wheel tax
- 27 imposed under this chapter if the vehicle is:
- 28 (1) owned by the state;
- 29 (2) owned by a state agency of the state;
- 30 (3) owned by a political subdivision of the state;
- 31 (4) subject to the ~~multiple~~ **municipal** vehicle excise tax imposed
- 32 under IC 6-3.5-10;
- 33 (5) a bus owned and operated by a religious or nonprofit youth
- 34 organization and used to transport persons to religious services or
- 35 for the benefit of its members;
- 36 (6) a school bus; or
- 37 (7) a motor vehicle that is funeral equipment and that is used in
- 38 the operation of funeral services (as defined in IC 25-15-2-17).
- 39 SECTION 77. IC 6-3.6-5-6, AS AMENDED BY P.L.247-2017,
- 40 SECTION 13, AND AS AMENDED BY P.L.255-2017, SECTION 23,
- 41 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 42 [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to all



1 counties.

2 (b) The adopting body may impose a tax rate under this chapter that
3 does not exceed one and twenty-five hundredths percent (1.25%) on the
4 adjusted gross income of local taxpayers in the county served by the
5 adopting body.

6 (c) Revenues from a tax under this section may be used only for the
7 purpose of funding a property tax credit applied on a percentage basis
8 to reduce the property tax liability of taxpayers with tangible property
9 located in the county as authorized under this section. Property taxes
10 imposed due to a referendum in which a majority of the voters in the
11 taxing unit imposing the property taxes approved the property taxes are
12 not eligible for a credit under this section.

13 (d) The adopting body shall specify by ordinance how the revenue
14 from the tax shall be applied *under subdivisions (1) through (4)* to
15 provide property tax credits in subsequent years. *The allocation must*
16 *be specified as a percentage of property tax relief revenue for*
17 *taxpayers within each property category.* The ordinance must be
18 adopted *before July 1 and first applies in the following year and then*
19 *as provided in IC 6-3.6-3 and takes effect and applies to property taxes*
20 *as specified in IC 6-3.6-3-3. The ordinance continues to apply*
21 *thereafter until it is rescinded or modified. The property tax credits may*
22 *be allocated to all property categories or among any combination of*
23 *the following categories:*

24 (1) For homesteads eligible for a credit under IC 6-1.1-20.6-7.5
25 that limits the taxpayer's property tax liability for the property to
26 one percent (1%).

27 (2) For residential property, long term care property, agricultural
28 land, and other tangible property (if any) eligible for a credit
29 under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax
30 liability for the property to two percent (2%).

31 (3) For *the following types of property as a single category:*

32 *(A) residential property, as defined in IC 6-1.1-20.6-4.*

33 *(B) Real property, a mobile home, and industrialized housing*
34 *that would qualify as a homestead if the taxpayer had filed for*
35 *a homestead credit under IC 6-1.1-20.9 (repealed) or the*
36 *standard deduction under IC 6-1.1-12-37.*

37 *(C) Real property consisting of units that are regularly used*
38 *to rent or otherwise furnish residential accommodations for*
39 *periods of at least thirty (30) days, regardless of whether the*
40 *tangible property is subject to assessment under rules of the*
41 *department of local government finance that apply to:*

42 *(i) residential property; or*



1 *(ii) commercial property.*

2 (4) For nonresidential real property, personal property, and other
3 tangible property (if any) eligible for a credit under
4 IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability
5 for the property to three percent (3%). However, IC 6-3.6-11-2
6 applies in Jasper County.

7 (e) Within a category described in subsection (d) for which an
8 ordinance grants property tax credits, the property tax credit rate must
9 be a uniform percentage for all qualifying taxpayers with property in
10 that category in the county. The credit percentage may be, but does not
11 have to be, uniform for all categories of property listed in subsection
12 (d). *The total of all tax credits granted under this section for a year*
13 *may not exceed the amount of revenue raised by the tax imposed under*
14 *this section. If the amount available in a year for property tax credits*
15 *under this section is less than the amount necessary to provide all the*
16 *property tax credits authorized by the adopting body, the county*
17 *auditor shall reduce the property tax credits granted to eliminate the*
18 *excess. The county auditor shall reduce credits within the categories*
19 *described in subsection (d)(1) through (d)(4) as follows:*

20 *(1) First, against property taxes imposed on property described*
21 *in subsection (d)(4).*

22 *(2) Second, if an excess remains after applying the reduction as*
23 *described in subdivision (1), against property taxes imposed on*
24 *property described in subsection (d)(3).*

25 *(3) Third, if an excess remains after applying the reduction as*
26 *described in subdivisions (1) and (2), against property taxes*
27 *imposed on property described in subsection (d)(2).*

28 *(4) Fourth, if an excess remains after applying the reduction as*
29 *described in subdivisions (1) through (3), against property taxes*
30 *imposed on property described in subsection (d)(1).*

31 *(f) The total of all tax credits granted under this section for a year*
32 *may not exceed the amount authorized by the adopting body. If the*
33 *amount available in a year for property tax credits under this section*
34 *is greater than the amount necessary to provide all the property tax*
35 *credits authorized by the adopting body, the county auditor shall retain*
36 *and apply the excess as necessary to provide the property tax credits*
37 *authorized by the adopting body for the following year. The adopting*
38 *body may adopt an ordinance that directs to which categories*
39 *described in subsection (d) the excess is to be uniformly applied.*

40 *(g) (f) The county auditor shall allocate the amount of revenue*
41 *applied as tax credits under this section to the taxing units that imposed*
42 *the eligible property taxes against which the credits are applied.*



1 ~~(f)~~ (g) *If the adopting body adopts an ordinance to reduce or*
 2 *eliminate the property tax relief credits that are in effect in the county*
 3 *under this chapter, the county auditor shall give notice of the adoption*
 4 *of the ordinance in accordance with IC 5-3-1 not later than thirty (30)*
 5 *days after the date on which the ordinance is adopted.*

6 SECTION 78. IC 6-4.1-5-1 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) For purposes
 8 of this section, the net taxable value of property interests transferred by
 9 a decedent to a particular transferee equals the remainder of:

10 (1) the total fair market value of the property interests transferred
 11 by the decedent to the transferee under a taxable transfer or
 12 transfers; minus

13 (2) the total amount of exemptions and deductions provided under
 14 sections 9.1 through 15 of IC 6-4.1-3 **(before its repeal)** with
 15 respect to the property interests so transferred.

16 (b) The inheritance tax imposed on a decedent's transfer of property
 17 interests to a particular Class A transferee is prescribed in the following
 18 table:

19 NET TAXABLE VALUE OF	
20 PROPERTY INTERESTS	
21 TRANSFERRED	21 INHERITANCE TAX
22 \$25,000 or less	22 1% of net taxable value
23 over \$25,000 but not	
24 over \$50,000	24 \$250, plus 2% of net
	25 taxable value over \$25,000
26 over \$50,000 but not	
27 over \$200,000	27 \$750, plus 3% of net taxable
	28 value over \$50,000
29 over \$200,000 but not	
30 over \$300,000	30 \$5,250, plus 4% of net
	31 taxable value over \$200,000
32 over \$300,000 but not	
33 over \$500,000	33 \$9,250, plus 5% of net
	34 taxable value over \$300,000
35 over \$500,000 but not	
36 over \$700,000	36 \$19,250, plus 6% of net
	37 taxable value over \$500,000
38 over \$700,000 but not	
39 over \$1,000,000	39 \$31,250, plus 7% of net
	40 taxable value over \$700,000
41 over \$1,000,000 but not	
42 over \$1,500,000	42 \$52,250, plus 8% of net



1		taxable value over \$1,000,000
2	over \$1,500,000	\$92,250, plus 10% of net
3		taxable value over \$1,500,000
4	(c) The inheritance tax imposed on a decedent's transfer of property	
5	interests to a particular Class B transferee is prescribed in the following	
6	table:	
7	NET TAXABLE VALUE OF	
8	PROPERTY INTERESTS	
9	TRANSFERRED	INHERITANCE TAX
10	\$100,000 or less	7% of net taxable value
11	over \$100,000 but not	
12	over \$500,000	\$7,000, plus 10% of net
13		taxable value over \$100,000
14	over \$500,000 but not	
15	over \$1,000,000	\$47,000, plus 12% of net
16		taxable value over \$500,000
17	over \$1,000,000	\$107,000, plus 15% of net
18		taxable value over \$1,000,000

19	(d) The inheritance tax imposed on a decedent's transfer of property	
20	interests to a particular Class C transferee is prescribed in the following	
21	table:	
22	NET TAXABLE VALUE OF	
23	PROPERTY INTERESTS	
24	TRANSFERRED	INHERITANCE TAX
25	\$100,000 or less	10% of net taxable value
26	over \$100,000 but not	
27	over \$1,000,000	\$10,000, plus 15% of net
28		taxable value over \$100,000
29	over \$1,000,000	\$145,000, plus 20% of net
30		taxable value over \$1,000,000

31 SECTION 79. IC 6-6-6-7 IS AMENDED TO READ AS FOLLOWS
 32 [EFFECTIVE UPON PASSAGE]: Sec. 7. The tonnage tax imposed on
 33 commercial vessels under this chapter is imposed in lieu of property
 34 taxes. Thus, commercial vessels which are taxed under this chapter
 35 may not be assessed or taxed under ~~IC 1971~~, IC 6-1.1.

36 SECTION 80. IC 6-8.1-7-1, AS AMENDED BY P.L.256-2017,
 37 SECTION 87, AND AS AMENDED BY P.L.269-2017, SECTION 7,
 38 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 39 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This subsection does not
 40 apply to the disclosure of information concerning a conviction on a tax
 41 evasion charge. Unless in accordance with a judicial order or as
 42 otherwise provided in this chapter, the department, its employees,



1 former employees, counsel, agents, or any other person may not divulge
 2 the amount of tax paid by any taxpayer, terms of a settlement
 3 agreement executed between a taxpayer and the department,
 4 investigation records, investigation reports, or any other information
 5 disclosed by the reports filed under the provisions of the law relating
 6 to any of the listed taxes, including required information derived from
 7 a federal return, except to *any of the following when it is agreed that*
 8 *the information is to be confidential and to be used solely for official*
 9 *purposes:*

10 (1) Members and employees of the department.

11 (2) The governor.

12 (3) A member of the general assembly or an employee of the
 13 house of representatives or the senate when acting on behalf of a
 14 taxpayer located in the member's legislative district who has
 15 provided sufficient information to the member or employee for
 16 the department to determine that the member or employee is
 17 acting on behalf of the taxpayer.

18 (4) *An employee of the legislative services agency to carry out the*
 19 *responsibilities of the legislative services agency under*
 20 *IC 2-5-1.1-7 or another law.*

21 ~~(4) (5) The attorney general or any other legal representative of~~
 22 ~~the state in any action in respect to the amount of tax due under~~
 23 ~~the provisions of the law relating to any of the listed taxes. ~~or~~~~

24 ~~(5) (6) Any authorized officers of the United States.~~

25 *when it is agreed that the information is to be confidential and to be*
 26 *used solely for official purposes.*

27 (b) The information described in subsection (a) may be revealed
 28 upon the receipt of a certified request of any designated officer of the
 29 state tax department of any other state, district, territory, or possession
 30 of the United States when:

31 (1) the state, district, territory, or possession permits the exchange
 32 of like information with the taxing officials of the state; and

33 (2) it is agreed that the information is to be confidential and to be
 34 used solely for tax collection purposes.

35 (c) The information described in subsection (a) relating to a person
 36 on public welfare or a person who has made application for public
 37 welfare may be revealed to the director of the division of family
 38 resources, and to any director of a county office of the division of
 39 family resources located in Indiana, upon receipt of a written request
 40 from either director for the information. The information shall be
 41 treated as confidential by the directors. In addition, the information
 42 described in subsection (a) relating to a person who has been



1 designated as an absent parent by the state Title IV-D agency shall be
2 made available to the state Title IV-D agency upon request. The
3 information shall be subject to the information safeguarding provisions
4 of the state and federal Title IV-D programs.

5 (d) The name, address, Social Security number, and place of
6 employment relating to any individual who is delinquent in paying
7 educational loans owed to a postsecondary educational institution may
8 be revealed to that institution if it provides proof to the department that
9 the individual is delinquent in paying for educational loans. This
10 information shall be provided free of charge to approved postsecondary
11 educational institutions (as defined by IC 21-7-13-6(a)). The
12 department shall establish fees that all other institutions must pay to the
13 department to obtain information under this subsection. However, these
14 fees may not exceed the department's administrative costs in providing
15 the information to the institution.

16 (e) The information described in subsection (a) relating to reports
17 submitted under IC 6-6-1.1-502 concerning the number of gallons of
18 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of
19 gallons of special fuel sold by a supplier and the number of gallons of
20 special fuel exported by a licensed exporter or imported by a licensed
21 transporter may be released by the commissioner upon receipt of a
22 written request for the information.

23 (f) The information described in subsection (a) may be revealed
24 upon the receipt of a written request from the administrative head of a
25 state agency of Indiana when:

- 26 (1) the state agency shows an official need for the information;
27 and
28 (2) the administrative head of the state agency agrees that any
29 information released will be kept confidential and will be used
30 solely for official purposes.

31 (g) The information described in subsection (a) may be revealed
32 upon the receipt of a written request from the chief law enforcement
33 officer of a state or local law enforcement agency in Indiana when it is
34 agreed that the information is to be confidential and to be used solely
35 for official purposes.

36 (h) The name and address of retail merchants, including township,
37 as specified in IC 6-2.5-8-1(k) may be released solely for tax collection
38 purposes to township assessors and county assessors.

39 (i) The department shall notify the appropriate innkeeper's tax
40 board, bureau, or commission that a taxpayer is delinquent in remitting
41 innkeepers' taxes under IC 6-9.

42 (j) All information relating to the delinquency or evasion of the



1 ~~motor~~ vehicle excise tax may be disclosed to the bureau of motor
 2 vehicles in Indiana and may be disclosed to another state, if the
 3 information is disclosed for the purpose of the enforcement and
 4 collection of the taxes imposed by IC 6-6-5.

5 (k) All information relating to the delinquency or evasion of
 6 commercial vehicle excise taxes payable to the bureau of motor
 7 vehicles in Indiana may be disclosed to the bureau and may be
 8 disclosed to another state, if the information is disclosed for the
 9 purpose of the enforcement and collection of the taxes imposed by
 10 IC 6-6-5.5.

11 (l) All information relating to the delinquency or evasion of
 12 commercial vehicle excise taxes payable under the International
 13 Registration Plan may be disclosed to another state, if the information
 14 is disclosed for the purpose of the enforcement and collection of the
 15 taxes imposed by IC 6-6-5.5.

16 (m) All information relating to the delinquency or evasion of the
 17 excise taxes imposed on recreational vehicles and truck campers that
 18 are payable to the bureau of motor vehicles in Indiana may be disclosed
 19 to the bureau and may be disclosed to another state if the information
 20 is disclosed for the purpose of the enforcement and collection of the
 21 taxes imposed by IC 6-6-5.1.

22 (n) This section does not apply to:

- 23 (1) the beer excise tax, including brand and packaged type
- 24 (IC 7.1-4-2);
- 25 (2) the liquor excise tax (IC 7.1-4-3);
- 26 (3) the wine excise tax (IC 7.1-4-4);
- 27 (4) the hard cider excise tax (IC 7.1-4-4.5);
- 28 (5) the malt excise tax (IC 7.1-4-5);
- 29 (6) the ~~motor~~ vehicle excise tax (IC 6-6-5);
- 30 (7) the commercial vehicle excise tax (IC 6-6-5.5); and
- 31 (8) the fees under IC 13-23.

32 (o) The name and business address of retail merchants within each
 33 county that sell tobacco products may be released to the division of
 34 mental health and addiction and the alcohol and tobacco commission
 35 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

36 (p) The name and business address of a person licensed by the
 37 department under IC 6-6 or IC 6-7 may be released for the purpose of
 38 reporting the status of the person's license.

39 (q) The department may release information concerning total
 40 incremental tax amounts under:

- 41 (1) IC 5-28-26;
- 42 (2) IC 36-7-13;



1 (3) IC 36-7-26;
 2 (4) IC 36-7-27;
 3 (5) IC 36-7-31;
 4 (6) IC 36-7-31.3; or
 5 (7) any other statute providing for the calculation of incremental
 6 state taxes that will be distributed to or retained by a political
 7 subdivision or other entity;
 8 to the fiscal officer of the political subdivision or other entity that
 9 established the district or area from which the incremental taxes were
 10 received if that fiscal officer enters into an agreement with the
 11 department specifying that the political subdivision or other entity will
 12 use the information solely for official purposes.

13 (r) The department may release the information as required in
 14 IC 6-8.1-3-7.1 concerning:

- 15 (1) an innkeeper's tax, a food and beverage tax, or an admissions
 16 tax under IC 6-9;
- 17 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
- 18 (3) the covered taxes allocated to a professional sports
 19 development area fund, sports and convention facilities operating
 20 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

21 (s) Information concerning state gross retail tax exemption
 22 certificates that relate to a person who is exempt from the state gross
 23 retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as
 24 defined in IC 6-2.5-4-5) or a person selling the services or commodities
 25 listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the
 26 state gross retail and use taxes under IC 6-2.5.

27 SECTION 81. IC 6-8.1-9-1, AS AMENDED BY P.L.256-2017,
 28 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 UPON PASSAGE]: Sec. 1. (a) If a person has paid more tax than the
 30 person determines is legally due for a particular taxable period, the
 31 person may file a claim for a refund with the department. Except as
 32 provided in subsections (j) and (k), in order to obtain the refund, the
 33 person must file the claim with the department within three (3) years
 34 after the ~~latter~~ **later** of the following:

- 35 (1) The due date of the return.
- 36 (2) The date of payment.

37 For purposes of this section, the due date for a return filed for the state
 38 gross retail or use tax, the gasoline tax, the special fuel tax, the motor
 39 carrier fuel tax, the oil inspection fee, or the petroleum severance tax
 40 is the end of the calendar year which contains the taxable period for
 41 which the return is filed. The claim must set forth the amount of the
 42 refund to which the person is entitled and the reasons that the person



- 1 is entitled to the refund.
- 2 (b) After considering the claim and all evidence relevant to the
3 claim, the department shall issue a decision on the claim, stating the
4 part, if any, of the refund allowed and containing a statement of the
5 reasons for any part of the refund that is denied. The department shall
6 mail a copy of the decision to the person that filed the claim. If the
7 person disagrees with a part of the decision on the claim, the person
8 may file a protest and request a hearing with the department. If the
9 department allows the full amount of the refund claim, a warrant for the
10 payment of the claim is sufficient notice of the decision.
- 11 (c) The tax court shall hear the appeal de novo and without a jury,
12 and after the hearing may order or deny any part of the appealed
13 refund. The court may assess the court costs in any manner that it feels
14 is equitable. The court may enjoin the collection of any of the listed
15 taxes under IC 33-26-6-2. The court may also allow a refund of taxes,
16 interest, and penalties that have been paid to and collected by the
17 department.
- 18 (d) The decision on the claim must state that the person has sixty
19 (60) days from the date the decision is mailed to file a written protest.
20 If the person files a protest and requests a hearing on the protest, the
21 department shall:
- 22 (1) set the hearing at the department's earliest convenient time;
23 and
24 (2) notify the person by United States mail of the time, date, and
25 location of the hearing.
- 26 (e) The department may hold the hearing at the location of its choice
27 within Indiana if that location complies with IC 6-8.1-3-8.5.
- 28 (f) After conducting a hearing on a protest, or after making a
29 decision on a protest when no hearing is requested, the department
30 shall issue a memorandum of decision or order denying a refund and
31 shall send a copy of the decision through the United States mail to the
32 person that filed the protest. If the department allows the full amount
33 of the refund claim, a warrant for the payment of the claim is sufficient
34 notice of the decision. The department may continue the hearing until
35 a later date if the taxpayer presents additional information at the
36 hearing or the taxpayer requests an opportunity to present additional
37 information after the hearing.
- 38 (g) A person that disagrees with any part of the department's
39 decision in a memorandum of decision or order denying a refund may
40 request a rehearing not more than thirty (30) days after the date on
41 which the memorandum of decision or order denying a refund is issued
42 by the department. The department shall consider the request and may



1 grant the rehearing if the department reasonably believes that a
2 rehearing would be in the best interests of the taxpayer and the state.

3 (h) If the person disagrees with any part of the department's
4 decision, the person may appeal the decision, regardless of whether or
5 not the person protested the tax payment or whether or not the person
6 has accepted a refund. The person must file the appeal with the tax
7 court. The tax court does not have jurisdiction to hear a refund appeal
8 if:

9 (1) the appeal is filed more than ninety (90) days after the later of
10 the dates on which:

11 (A) the memorandum of decision or order denying a refund is
12 issued by the department, if the person does not make a timely
13 request for a rehearing under subsection (g) on the letter of
14 findings; or

15 (B) the department issues a denial of the person's timely
16 request for a rehearing under subsection (g) on the
17 memorandum of decision or order denying a refund; or

18 (2) the appeal is filed both before the decision is issued and
19 before the one hundred eighty-first day after the date the person
20 files the claim for a refund with the department.

21 The ninety (90) day period may be extended according to the terms of
22 a written agreement signed by both the department and the person. The
23 agreement must specify a date upon which the extension will terminate
24 and include a statement that the person agrees to preserve the person's
25 records until that specified termination date. The specified termination
26 date agreed upon under this subsection may not be more than ninety
27 (90) days after the expiration of the period otherwise specified by this
28 subsection.

29 (i) With respect to the vehicle excise tax, this section applies only
30 to penalties and interest paid on assessments of the vehicle excise tax.
31 Any other overpayment of the vehicle excise tax is subject to IC 6-6-5.

32 (j) If a taxpayer's federal taxable income, federal adjusted gross
33 income, or federal income tax liability for a taxable year is modified by
34 the Internal Revenue Service, and the modification would result in a
35 reduction of the tax legally due, the due date by which the taxpayer
36 must file a claim for refund with the department is the later of:

37 (1) the date determined under subsection (a); or

38 (2) the date that is one hundred eighty (180) days after the date of
39 the modification by the Internal Revenue Service as provided
40 under:

41 (A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross
42 income tax); or



- 1 (B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial
2 institutions tax).
- 3 (k) If an agreement to extend the assessment time period is entered
4 into under IC 6-8.1-5-2(h), the period during which a person may file
5 a claim for a refund under subsection (a) is extended to the same date
6 to which the assessment time period is extended.
- 7 SECTION 82. IC 6-8.1-9.5-12, AS AMENDED BY P.L.239-2017,
8 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 UPON PASSAGE]: Sec. 12. Priority in multiple claims to refunds
10 allowed to be set off under this chapter shall be in the following order:
- 11 (1) Department of state revenue.
 - 12 (2) Child support bureau.
 - 13 (3) Department of workforce development.
 - 14 (4) Family and social services administration for claims
15 concerning the Temporary Assistance for Needy Families
16 (TANF) program. ~~(TANF)~~.
 - 17 (5) Family and social services administration for claims
18 concerning the federal Supplemental Nutrition Assistance
19 Program (SNAP).
 - 20 (6) Family and social services administration for claims
21 concerning the Child Care and Development Fund (CCDF).
 - 22 (7) Approved postsecondary educational institutions (as defined
23 in IC 21-7-13-6).
 - 24 (8) Office of judicial administration for claims concerning the
25 judicial technology and automation project fund.
 - 26 (9) A claimant agency described in section 1(1)(A) of this
27 chapter:
 - 28 (A) that is not listed in subdivisions (1) through (8); and
 - 29 (B) that enters into a formal agreement with the department
30 under IC 6-8.1-9-14(d) after December 31, 2017.
 - 31 The priority of multiple claims of claimant agencies in this
32 ~~subsection~~ **subdivision** must be in the order in time that a
33 claimant agency entered into a formal agreement with the
34 department.
 - 35 (10) United States Internal Revenue Service.
 - 36 (11) A claimant agency described in section 1(1)(A) of this
37 chapter that is not identified in the order priority under
38 subdivisions (1) through (9). The priority of multiple claims of
39 claimant agencies in this ~~subsection~~ **subdivision** must be in the
40 order in time that a claimant agency has filed a written notice with
41 the department of its intention to effect collection through a set
42 off under this chapter.



- 1 (12) A claimant agency described in section 1(1)(B) of this
 2 chapter. The priority of multiple claims of claimant agencies in
 3 this ~~subsection~~ **subdivision** must be in the order in time that the
 4 clearinghouse representing the claimant agency files an
 5 application on behalf of the claimant agency to effect collection
 6 through a set off under this chapter.
- 7 SECTION 83. IC 7.1-1-3-9 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~Chairman~~. The
 9 term "chairman" means the presiding officer of the commission who is
 10 appointed by the governor pursuant to ~~IC 1971~~, IC 7.1-2-1-5.
- 11 SECTION 84. IC 7.1-1-3-10 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. ~~Club~~. The term
 13 "club" means an association or corporation which meets the
 14 requirements provided in ~~IC 1971~~, IC 7.1-3-20-1.
- 15 SECTION 85. IC 7.1-1-3-16 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. ~~Enforcement~~
 17 ~~Officer~~. The term "enforcement officer" means a person employed by
 18 the commission to perform duties pursuant to ~~IC 1971~~, IC 7.1-2.
- 19 SECTION 86. IC 7.1-1-3-17 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. ~~Fraternal Club~~.
 21 The term "fraternal club" means an association or corporation which
 22 meets the requirements provided in ~~IC 1971~~, IC 7.1-3.
- 23 SECTION 87. IC 7.1-1-3-22 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. ~~Local Board~~.
 25 The term "local board" means a local alcoholic beverage board of a
 26 county created pursuant to the provisions of ~~IC 1971~~, IC 7.1-2-4.
- 27 SECTION 88. IC 7.1-1-3-24 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. ~~Member of a~~
 29 ~~Club~~. The term "member of a club" means a person who meets the
 30 requirements provided in ~~IC 1971~~, IC 7.1-3-20-6.
- 31 SECTION 89. IC 7.1-1-3-28 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. ~~Package Liquor~~
 33 ~~Store~~. The term "package liquor store" means a place or establishment
 34 that meets the requirements provided in ~~IC 1971~~, IC 7.1-3-10, and
 35 whose exclusive business is the retail sale of alcoholic beverages and
 36 commodities that are permissible under this title for use or
 37 consumption only off the licensed premises.
- 38 SECTION 90. IC 7.1-1-3-33 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. ~~Public~~
 40 ~~Nuisance~~. The term "public nuisance" means an act, practice, place, or
 41 thing prohibited by ~~IC 1971~~, IC 7.1-2-6.
- 42 SECTION 91. IC 7.1-1-3-39 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. ~~Resort Hotel~~.
 2 The term "resort hotel" means an establishment which meets the
 3 requirements provided in ~~IC 1971~~, IC 7.1-3-20-21.

4 SECTION 92. IC 7.1-1-3-40 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 40. ~~Restaurant~~. The
 6 term "restaurant" means an establishment which meets the
 7 requirements provided in ~~IC 1971~~, IC 7.1-3-20-9.

8 SECTION 93. IC 7.1-1-3-45 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 45. ~~Special~~
 10 ~~Disqualifications~~. The term "special disqualifications" means those
 11 impediments provided in ~~IC 1971~~, IC 7.1-3-4-2, which prevent the
 12 issuance of certain permits to a person who possesses one (1) of them.

13 SECTION 94. IC 7.1-2-1-2 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Composition~~.
 15 The commission shall be composed of four (4) members who are not
 16 officials of the state in any other capacity and who are qualified for
 17 their positions in accordance with the provisions of ~~IC 1971~~,
 18 IC 7.1-2-1-4.

19 SECTION 95. IC 7.1-2-3-6 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Rule Making~~.
 21 The rules and regulations of the commission shall be made,
 22 promulgated, filed and published pursuant to the provisions of ~~IC 1971~~,
 23 IC 4-22-2 as amended.

24 SECTION 96. IC 7.1-2-3-26 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. ~~Duty Re~~
 26 ~~Franchise Agreements~~. The commission shall investigate a violation of
 27 a provision of ~~IC 1971~~, IC 7.1-3-3-17 and IC 7.1-5-5-9, and shall have
 28 the power to enforce conformance with a provision of an injunction
 29 issued under the authority of these sections.

30 SECTION 97. IC 7.1-2-5-15 IS AMENDED TO READ AS
 31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. ~~Sale of~~
 32 ~~Property Seized from Non-Owner~~. The court, upon the conviction of a
 33 person other than the owner, found in charge or possession of personal
 34 property seized under this title, or upon written petition of the chairman
 35 if no person is found in charge of or in possession of the seized
 36 property, and if the court, upon hearing, finds that any of the personal
 37 property was used, kept, or possessed in violation of this title, with the
 38 knowledge of the owner, shall order the property disposed of as
 39 provided in ~~IC 1971~~, 7.1-2-5-14. **section 14 of this chapter**. However,
 40 the court shall enter its order of sale or destruction only after an
 41 opportunity for a hearing has been given by not less than ten (10) ~~days~~
 42 **days** notice to the owner, if ~~he~~ **the owner** is known, or if ~~he~~ **the owner**



1 is not known, then by notice of the seizure of the property, with a
 2 description of it, by publication one (1) time in a newspaper of general
 3 circulation published in the county seat of the county of the court
 4 having jurisdiction. If there is no newspaper published in the county
 5 seat, the notice shall be published in a newspaper of a general
 6 circulation in the county. Notice published in a newspaper shall be
 7 given not less than ten (10) days prior to the time fixed for the hearing.

8 SECTION 98. IC 7.1-2-5-16 IS AMENDED TO READ AS
 9 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. ~~Rights of Lien~~
 10 ~~Holder~~s: A lien holder, by intervention at a hearing as provided in
 11 ~~IC 1971, 7.1-2-5-14, or 7.1-2-5-15~~, **section 14 or 15 of this chapter** or
 12 in another proceeding brought for that purpose, at any time before the
 13 sale of property ordered sold, may have ~~his the lien holder's~~ **the lien holder's** lien
 14 determined and ~~his the lien holder's~~ **the lien holder's** priority fixed. Liens determined
 15 under this section shall be transferred to and attached to the proceeds
 16 of the sale of the property.

17 SECTION 99. IC 7.1-2-6-8 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. ~~Conditions of~~
 19 ~~Bond~~: The bond required by ~~IC 1971, 7.1-2-6-7~~, **section 7 of this**
 20 **chapter** shall be conditioned that an alcoholic beverage will not
 21 thereafter be manufactured, possessed, sold, bartered, given away,
 22 furnished, or otherwise disposed of in or on the public nuisance, or kept
 23 in or on it with the intent to sell, barter, give away, or otherwise dispose
 24 of it contrary to law or to a rule or regulation of the commission. The
 25 bond shall be conditioned also that the unlawful conduct or practice, or
 26 conduct of another person, whether a permittee or not, the violation of
 27 this title or of a rule or regulation of the commission, will not be
 28 permitted on or in the premises. The bond shall be conditioned further
 29 that the defendant will pay all fines, costs, and damages against ~~him~~
 30 **the defendant** for the violation of this title.

31 SECTION 100. IC 7.1-2-6-13 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. ~~Action by~~
 33 ~~Commission: Representation~~: An action authorized by ~~IC 1971,~~
 34 ~~7.1-2-6-12~~, **section 12 of this chapter** shall be brought in the name of
 35 the State of Indiana on the relation of the commission. The commission
 36 may be represented by an attorney selected by it, or by the attorney
 37 general, or by a deputy or assistant attorney general assigned by the
 38 attorney general for the purpose of instituting or conducting the action,
 39 or by both.

40 SECTION 101. IC 7.1-2-6-14 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. ~~Remedies~~
 42 ~~Cumulative~~: The remedies authorized by ~~IC 1971, IC 7.1-2-5~~, and by



1 this chapter are cumulative and in no sense shall one (1) of the
 2 remedies exclude another. The remedies provided in this article shall
 3 not limit or remove the power of the commission to revoke a permit.

4 SECTION 102. IC 7.1-2-7-4 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Scope of Orders.~~
 6 The commission, in making an order under ~~IC 1971, 7.1-2-7-3~~, **section**
 7 **3 of this chapter**, shall not be limited to the products of the particular
 8 state, territory, district, political subdivision, municipality or person in
 9 which or in whose favor the discrimination is found to exist. The
 10 commission may include in its order the alcoholic beverages, or a class
 11 of them, manufactured or processed in or by, or imported, transported,
 12 or received from any other place or person outside this state, as in its
 13 opinion will produce most effectively the discontinuance of the
 14 discrimination.

15 SECTION 103. IC 7.1-2-7-6 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~When Order~~
 17 ~~Becomes Final.~~ An order of the commission entered under this chapter
 18 shall become final and shall not thereafter be open to attack for any
 19 purpose if a complaint is not filed pursuant to ~~IC 1971, 7.1-2-7-5~~;
 20 **section 5 of this chapter** within thirty (30) days after the entrance of
 21 the order.

22 SECTION 104. IC 7.1-3-1-23 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 23. ~~Pharmacy~~
 24 ~~Exemption.~~ A registered pharmacist who owns or manages a regularly
 25 licensed drug store and who is not the holder of a drug store permit
 26 issued pursuant to the provisions of ~~IC 1971, IC 7.1-3-10~~, but who is
 27 the holder of an unrevoked permit of the Indiana Board of Pharmacy,
 28 may acquire, own and use only in the compounding of physician's
 29 prescriptions two (2) gallons of ethyl alcohol per year without a permit
 30 being issued under this title.

31 SECTION 105. IC 7.1-3-3-17 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. ~~Cancellation of~~
 33 ~~Franchise Agreement.~~ The circuit or superior court of the county in
 34 which the licensed premises of a beer wholesaler are located shall have
 35 jurisdiction to enjoin the cancellation or termination of a franchise or
 36 agreement between a beer wholesaler and a brewer in violation of
 37 ~~IC 1971, IC 7.1-5-5-9~~. The action may be brought by a beer wholesaler
 38 or brewer who is or might be adversely affected by the cancellation or
 39 termination. The court, in granting an injunction under this section,
 40 shall provide that the brewer shall not supply the customers or territory
 41 of the beer wholesaler through servicing the customers or territory
 42 through another beer wholesaler or by any other means while the



1 injunction is in effect. An injunction issued under this section shall
 2 require the posting of proper bond against damages for an injunction
 3 improvidently granted and a showing that the danger of irrevocable loss
 4 or damage is immediate. The beer wholesaler shall continue to service
 5 the accounts of the brewer in good faith during the term of the
 6 injunction.

7 SECTION 106. IC 7.1-3-3-18 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. ~~Certain~~
 9 ~~Transactions Void~~. The transfer, sale, acquisition, assignment, control
 10 of, or beneficial interest, direct or indirect, in or to a beer wholesaler's
 11 permit, or in its business, or in its corporate stock, by a brewer contrary
 12 to the provisions of ~~IC 1971~~, IC 7.1-5-9-2, or the transfer, assignment
 13 upon the capital stock book, or other corporate record, of a corporation
 14 holding a beer wholesaler's permit, of the capital stock, or a part of it,
 15 is wholly void and not capable of validation.

16 SECTION 107. IC 7.1-3-6-13 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. ~~Prerequisites~~.
 18 The commission shall follow all the procedures for publication of
 19 notice and investigation before a local board as provided in ~~IC 1971~~;
 20 IC 7.1-3-19, before it issues a boat beer permit. However, the
 21 publication and investigation shall be made in any county in this state
 22 where the particular boat usually docks.

23 SECTION 108. IC 7.1-3-9-4 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Enabling~~
 25 ~~Ordinance~~. The enabling ordinance authorized by ~~IC 1971~~; ~~7.1-3-9-3~~;
 26 **section 3 of this chapter** shall be a general ordinance containing no
 27 conditions, exceptions or limitations. The enabling ordinance, after it
 28 has been duly enacted, may not be altered, amended, or repealed for a
 29 period of two (2) years and sixty (60) days after the date of its
 30 enactment. During the period of the two (2) years and sixty (60) days
 31 from the enactment of the enabling ordinance consenting to the
 32 issuance of liquor retailer's permits, no other ordinance on the subject
 33 may be enacted.

34 SECTION 109. IC 7.1-3-9-5 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. ~~Repeal of~~
 36 ~~Ordinance: Continuance of Operations~~. The holder of a liquor retailer's
 37 permit issued prior to the repeal, amendment, or expiration of an
 38 enabling ordinance authorized by ~~IC 1971~~; ~~7.1-3-9-3~~; **section 3 of this**
 39 **chapter** may continue to operate under ~~his~~ **the holder's** permit, during
 40 the time that ~~his~~ **the holder's** permit is in force, for a period of ninety
 41 (90) days after the enactment of a conflicting ordinance or the repeal
 42 of the original ordinance unless the sale of alcoholic beverages again



1 becomes lawful by the enactment of another enabling ordinance, in
 2 which case ~~he~~ **the holder** may continue to operate under ~~his~~ **the**
 3 **holder's** permit during the unexpired term of it.

4 SECTION 110. IC 7.1-3-10-2 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Drug Stores:~~ The
 6 commission may issue a liquor dealer's permit to the proprietor of a
 7 drug store who holds a license issued by the state board of pharmacy.
 8 An applicant for a liquor dealer's permit for a drug store shall not be
 9 disqualified under ~~IC 1971, 7.1-3-4-2(m):~~ **IC 7.1-3-4-2(a)(13).**

10 SECTION 111. IC 7.1-3-10-4 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Package Liquor~~
 12 ~~Stores:~~ The commission may issue a liquor dealer's permit to the
 13 proprietor of a package liquor store. An applicant for a liquor dealer's
 14 permit for a package liquor store shall not be disqualified under
 15 ~~IC 1971, 7.1-3-4-2(m):~~ **IC 7.1-3-4-2(a)(13).**

16 SECTION 112. IC 7.1-3-10-6 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Sale of Beer:~~
 18 ~~Application and Scope:~~ The commission may, upon proper application
 19 and the payment of the required license fee, issue a beer dealer's permit
 20 to the holder of a liquor dealer's permit. However, applications for both
 21 of the permits may be made at the same time. The provisions of
 22 ~~IC 1971, IC 7.1-3-5~~ shall apply to the issuance and enjoyment of a beer
 23 dealer's permit issued under the provisions of this section.

24 SECTION 113. IC 7.1-3-18.5-1, AS AMENDED BY P.L.231-2015,
 25 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 UPON PASSAGE]: Sec. 1. (a) A person may not sell or otherwise
 27 distribute in exchange for consideration a tobacco product or electronic
 28 cigarette at retail without a valid tobacco sales certificate issued by the
 29 commission.

30 (b) A certificate may be issued only to a person who owns or
 31 operates at least one (1) of the following:

32 (1) A premises consisting of a permanent building or structure
 33 where the tobacco product or electronic cigarette is sold or
 34 distributed.

35 (2) A premises upon which a cigarette vending machine (as
 36 defined by IC 35-43-4-7) is located.

37 (c) ~~The commission may not enforce an action under this section~~
 38 ~~regarding electronic cigarettes until after August 31, 2015. This~~
 39 ~~subsection expires December 31, 2016.~~

40 SECTION 114. IC 7.1-3-19-14 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. ~~New Permits~~
 42 ~~in Residential Districts: Notice:~~ The commission shall have the duty in



1 making the determinations provided in ~~IC 1971, 7.1-3-19-13~~, **section**
 2 **13 of this chapter** to publish notice that an application for a permit is
 3 pending and that a public hearing will be held on the application at a
 4 time and place to be stated in the notice. The notice shall state that at
 5 the hearing, residents of the residential district may appear and be
 6 heard in favor of, or in opposition to, the granting of the permit and
 7 may, if they desire to, present a verified written remonstrance against
 8 the granting of the permit.

9 SECTION 115. IC 7.1-3-19-15 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. ~~New Permits~~
 11 ~~in Residential Districts: Hearing.~~ The commission shall consider the
 12 matters which may be brought out at the hearing and the sentiments of
 13 the residents in making the determinations required by ~~IC 1971,~~
 14 ~~7.1-3-19-13~~, **section 13 of this chapter**. Further, if at the hearing, there
 15 is presented to the commission a verified written remonstrance bearing
 16 the signatures of at least fifty-one percent (51%) of the registered
 17 voters of the residential district, the commission shall be bound to find
 18 in the affirmative and to deny the application.

19 SECTION 116. IC 7.1-3-20-8 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. The commission
 21 shall require the enactment of an enabling ordinance as provided in
 22 ~~IC 1971, IC 7.1-3-9~~, before issuing a new liquor retailer's permit to a
 23 club in a city or town that has a population of less than five thousand
 24 (5,000). This section shall not apply to the renewal of an existing
 25 permit nor shall it apply to a fraternal club or a social club.

26 SECTION 117. IC 7.1-3-20-9.5, AS ADDED BY P.L.270-2017,
 27 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 UPON PASSAGE]: Sec. 9.5. (a) This section applies only to a retailer's
 29 permit for a restaurant.

30 (b) This section does not apply to a retailer's permit that is issued or
 31 transferred to the following:

- 32 (1) A city market under IC 7.1-3-20-25.
- 33 (2) A marina under IC 7.1-3-1-25.
- 34 (3) A state park under IC 7.1-3-17.8.
- 35 (4) A golf course.
- 36 (5) A hotel or resort hotel.
- 37 (6) A social or fraternal club.
- 38 (7) A restaurant, the proprietor of which is the holder of a
 39 brewer's permit under IC 7.1-3-2-7(5).

40 (c) Except as provided in subsections (d) and (e), after May 14,
 41 2017, a retailer permittee may not sell alcoholic beverages for carryout
 42 unless at least sixty percent (60%) of the retailer permittee's gross retail



1 income from the sale of alcoholic beverages is derived from the sale of
2 alcoholic beverages for consumption on the licensed premises.

3 (d) This subsection applies only to a retailer's permit with carryout
4 privileges that was initially:

5 (1) issued; or

6 (2) transferred as to ownership or to the premises location;
7 before November 1, 2016. Notwithstanding IC 7.1-3-1-1.5, a retailer
8 permittee may continue to sell carryout after May 14, 2017, and is not
9 required to comply with the gross retail **income** requirements.
10 However, if the permit is transferred to a new location after May 14,
11 2017, and the location is not exempt under subsection (b), the gross
12 retail income requirements of this section apply to the transferred
13 permit.

14 (e) This subsection applies to a retailer's permit with carryout
15 privileges that was initially:

16 (1) issued; or

17 (2) transferred to the premises location;

18 after October 31, 2016, and before May 15, 2017. Notwithstanding
19 IC 7.1-3-1-1.5, a retailer permittee may continue to sell carryout after
20 May 14, 2017, and is not required to comply with the gross retail
21 income requirements until the retailer's permit is renewed. A retailer
22 permittee may be issued a letter of extension, and subsequent renewals
23 of the extension under IC 7.1-3-1-3.1, but the permit term may not be
24 extended past April 1, 2018. A retailer permittee may continue to sell
25 carryout while the extension is in effect. If the permit is transferred as
26 to ownership or to a location that is not exempt under subsection (b),
27 the gross retail income requirements of this section apply upon transfer
28 of the permit.

29 (f) Except for a retailer permittee described in subsection (d), a
30 retailer permittee that has carryout privileges must apply for renewal
31 of the carryout privileges when applying for renewal of the retailer's
32 permit. The retailer permittee must provide the commission with a
33 financial statement with information that shows the dollar amounts and
34 percentages of the retailer permittee's gross retail income that is
35 derived from sales of alcoholic beverages:

36 (1) for consumption on the licensed premises; and

37 (2) for carryout;

38 during the one hundred eighty (180) days preceding the date of the
39 application for renewal.

40 (g) For subsequent applications for renewal, the commission may
41 allow a retailer permittee to submit to the commission an affidavit of
42 compliance that is signed by the permittee, or by a responsible officer



1 or partner, under the penalties of perjury, that states that the
 2 requirements of subsection (c) continue to be met. If the commission
 3 has reasonable grounds to doubt the truthfulness of an affidavit of
 4 compliance, the commission may require the retailer permittee to
 5 provide audited financial statements.

6 (h) If an applicant for renewal of carryout privileges does not meet
 7 the requirements of subsection (c) and the commission denies the
 8 application, the applicant may apply for a reinstatement of carryout
 9 privileges with the permittee's next application for renewal of the
 10 retailer's permit that is made in accordance with subsection (i).

11 (i) An applicant:

12 (1) for a retailer's permit and carryout privileges that has not
 13 opened for business; or

14 (2) for carryout privileges that:

15 (A) is the holder of a retailer's permit for an operating
 16 business; and

17 (B) has had the previous application for carryout privileges or
 18 renewal of carryout privileges denied by the commission;

19 must provide the commission with a verified certification stating that
 20 the projected gross retail income from alcoholic beverage sales during
 21 the business's first two (2) years of operations with carryout privileges
 22 will meet the requirements of subsection (c). Not more than one
 23 hundred eighty (180) days after the date the applicant begins or
 24 resumes alcoholic beverage sales with carryout privileges, the applicant
 25 shall provide a financial statement with sufficient information to show
 26 that during the first one hundred twenty (120) days of business
 27 operations with carryout privileges, sixty percent (60%) of the gross
 28 retail income from all alcoholic beverage sales was derived from sales
 29 of alcoholic beverages for consumption on the premises.

30 (j) The commission may:

31 (1) require that a financial statement submitted by an applicant
 32 under this chapter be audited by a certified public accountant; and

33 (2) with the cooperation of the department of state revenue, verify
 34 the information provided by the applicant.

35 (k) The information provided to the commission under this chapter
 36 regarding gross retail income is confidential information and may not
 37 be disclosed to the public under IC 5-14-3. However, the commission
 38 may disclose the information:

39 (1) to the department of state revenue to verify the accuracy of the
 40 amount of gross retail income from sales of alcoholic beverages;
 41 and

42 (2) in any administrative or judicial proceeding to revoke or



1 suspend the holder's permit as a result of a discrepancy in the
 2 amount of gross retail income from sales of alcoholic beverages
 3 discovered by the department of state revenue.
 4 (l) Notwithstanding IC 6-8.1-7-1 or any other law, in fulfilling its
 5 obligations under this section, the department of state revenue may
 6 provide confidential information to the commission. The commission
 7 shall maintain the confidentiality of information provided by the
 8 department of state revenue under this chapter. However, the
 9 commission may disclose the information in any administrative or
 10 judicial proceeding to revoke or suspend the holder's permit as a result
 11 of any information provided by the department of state revenue.
 12 (m) If the commission does not grant or renew a retailer permittee's
 13 carryout privileges, the denial shall not affect the other rights,
 14 privileges, and restrictions of the retailer's permit, including the retailer
 15 permittee's ability to sell alcoholic beverages for on-premises
 16 consumption.
 17 SECTION 118. IC 7.1-3-20-11 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. ~~Restaurants:~~
 19 ~~Unincorporated Town Exception:~~ The commission may issue a beer
 20 retailer's permit to a restaurant if it is located within an unincorporated
 21 town, or in close proximity to one, and if the establishment meets the
 22 requirements provided in ~~IC 1971, 7.1-3-20-9:~~ **section 9 of this**
 23 **chapter.**
 24 SECTION 119. IC 7.1-3-21-7 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Restaurant~~
 26 ~~Corporations: Exception:~~ The provisions of ~~IC 1971, 7.1-3-21-5,~~
 27 **section 5 of this chapter** shall not apply to the common stock
 28 ownership of a corporation holding a restaurant permit and having less
 29 than sixty ~~per cent~~ **percent** (60%) resident ownership prior to March
 30 14, 1963.
 31 SECTION 120. IC 7.1-3-21-15, AS AMENDED BY P.L.270-2017,
 32 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 UPON PASSAGE]: Sec. 15. (a) This section does not apply to an
 34 employee's permit under IC 7.1-3-18-9.
 35 (b) The commission shall not renew or transfer a wholesaler,
 36 retailer, dealer, or other permit of any type if the applicant:
 37 (1) is seeking a renewal and the applicant has not paid all the
 38 property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9
 39 that are due currently;
 40 (2) is seeking a transfer and the applicant has not paid all the
 41 property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for
 42 the assessment periods during which the transferor held the



1 permit;

2 (3) is seeking a renewal or transfer and is at least thirty (30) days
3 delinquent in remitting state gross retail taxes under IC 6-2.5 or
4 withholding taxes required to be remitted under IC 6-3-4;

5 (4) is on the most recent tax warrant list supplied to the
6 commission by the department of state revenue; or

7 (5) does not provide the commission with property tax clearance
8 Form 1 with an embossed seal from the county treasurer.

9 (c) The commission shall renew or transfer a permit that the
10 commission denied under subsection (b) when the appropriate one (1)
11 of the following occurs:

12 (1) The person, if seeking a renewal, provides to the commission
13 a statement from the county treasurer of the county in which the
14 property of the applicant was assessed indicating that all the
15 property taxes under IC 6-1.1 and, in a county where the county
16 treasurer collects the innkeeper's tax, the innkeeper's tax under
17 IC 6-9 that were delinquent have been paid.

18 (2) The person, if seeking a transfer of ownership, provides to the
19 commission a statement from the county treasurer of the county
20 in which the property of the transferor was assessed indicating
21 that all the property taxes under IC 6-1.1 and, in a county where
22 the county treasurer collects the innkeeper's tax, the innkeeper's
23 tax under IC 6-9 have been paid for the assessment periods during
24 which the transferor held the permit.

25 (3) The person provides to the commission a statement from the
26 commissioner of the department of state revenue indicating that
27 the person's tax warrant has been satisfied, including any
28 delinquency in innkeeper's tax if the state collects the innkeeper's
29 tax for the county in which the person seeks the permit.

30 (4) The commission receives a notice from the commissioner of
31 the department of state revenue under IC 6-8.1-8-2(k).

32 (5) The commission receives a notice from the commissioner of
33 the department of state revenue stating that the state gross retail
34 and withholding taxes described in subsection (b)(3) have been
35 remitted to the department.

36 (d) The commission shall not issue a new wholesaler, retailer,
37 dealer, or other permit of any type if the applicant:

38 (1) has not paid all the applicant's property taxes under IC 6-1.1
39 and innkeeper's tax under IC 6-9 that are due;

40 (2) is at least thirty (30) days delinquent in remitting state gross
41 retail taxes under IC 6-2.5 or withholding taxes required to be
42 remitted under IC 6-3-4;



1 (3) is on the most recent tax warrant list supplied to the
 2 commission by the department of state revenue; or
 3 (4) does not provide the commission with property tax clearance
 4 Form 1 with an embossed seal from the county treasurer.
 5 (e) The commission shall issue a new permit that the commission
 6 denied under subsection (d) when one (1) of the following occurs:
 7 (1) The applicant provides to the commission a statement from
 8 the commissioner of the department of state revenue indicating
 9 that the applicant's tax warrant has been satisfied, including any
 10 delinquency in innkeeper's tax if the state collects the innkeeper's
 11 tax for the county in which the applicant seeks the permit.
 12 (2) The commission receives a notice of release from the
 13 commissioner of the department of state revenue under
 14 IC 6-8.1-8-2(k).
 15 (3) The commission receives a notice from the commissioner of
 16 the department of state revenue stating that the state gross retail
 17 and withholding taxes described in subsection ~~(a)(2)~~ **(d)(2)** have
 18 been remitted to the department.
 19 (f) An applicant for issuance of a new permit, renewal, or transfer
 20 may not be considered delinquent in the payment of a listed tax (as
 21 defined by IC 6-8.1-1-1) if the applicant has filed a proper protest
 22 under IC 6-8.1-5-1 contesting the remittance of those taxes. The
 23 applicant shall be considered delinquent in the payment of those taxes
 24 if the applicant does not remit the taxes owed to the state department
 25 of revenue after the later of the following:
 26 (1) The expiration of the period in which the applicant may appeal
 27 the listed tax to the tax court, in the case of an applicant who does
 28 not file a timely appeal of the listed tax.
 29 (2) When a decision of the tax court concerning the applicant's
 30 appeal of the listed tax becomes final, in the case of an applicant
 31 who files a timely appeal of the listed tax.
 32 (g) The commission may require that an applicant for the issuance
 33 of a new permit, renewal, or transfer of a wholesaler's, retailer's, or
 34 dealer's, or other permit of any type furnish proof of the payment of a
 35 listed tax (as defined by IC 6-8.1-1-1), tax warrant, or taxes imposed by
 36 IC 6-1.1 or receipt of property tax clearance Form 1 with an embossed
 37 seal from the county treasurer.
 38 SECTION 121. IC 7.1-3-22-7 IS AMENDED TO READ AS
 39 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Existing Permits~~
 40 ~~Unaffected.~~ The provisions of ~~IC 1971, 7.1-3-22-3 7.1-3-22-5,~~
 41 **sections 3, 4, and 5 of this chapter** shall apply only to applications for
 42 new permits and they shall not affect existing permits and transfers of



1 them, whether from person to person or location to location, nor shall
 2 they effect any of the limitations, rights and privileges reserved to
 3 package liquor store dealers, or special types or kinds of retailer's
 4 permits, nor the restrictions on the issuance of permits to premises
 5 situated outside an incorporated city or town.

6 SECTION 122. IC 7.1-3-23-19 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. ~~Revocation for~~
 8 ~~Allowing Minor on Premises~~. The commission shall revoke the permit
 9 of a person who violates a provision of ~~IC 1971~~, IC 7.1-5-7-14, and
 10 that person shall be ineligible to obtain another permit thereafter.

11 SECTION 123. IC 7.1-3-23-22 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. ~~Contents of~~
 13 ~~Petition~~. The petition authorized by ~~IC 1971~~, ~~7.1-3-23-21~~, **section 21**
 14 **of this chapter** shall be addressed to the commission and shall specify
 15 the name and business address of the permittee against whom the
 16 petition is directed. The petition shall bear on each page the name and
 17 address of the circulator of the petition, who shall be a registered voter
 18 in the particular township or precinct, together with the ~~notorized~~
 19 **notarized** attestation of the circulator that the signatures obtained on
 20 the petition were obtained only after a full and clear explanation of the
 21 purpose of the petition. The petition also shall bear the certification of
 22 the clerk of the circuit court of the county in which the township or
 23 precinct is located attesting that the signatures on the petition are those
 24 of duly registered voters of the particular township or precinct together
 25 with a statement by the clerk as to the total vote cast in that township
 26 or precinct for the office of secretary of state in the last preceding
 27 general election for that office.

28 SECTION 124. IC 7.1-3-23-24 IS AMENDED TO READ AS
 29 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. ~~Revocation for~~
 30 ~~Prohibited Interest~~. The commission shall revoke the permit of a
 31 distiller, rectifier, or liquor wholesaler who holds an interest in another
 32 permit in violation of ~~IC 1971~~, IC 7.1-5-9-6.

33 SECTION 125. IC 7.1-3-23-25 IS AMENDED TO READ AS
 34 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. ~~Revocation for~~
 35 ~~Violation of Agreement~~. The commission, after notice and hearing,
 36 may suspend for no more than thirty (30) days, or revoke, an agreement
 37 and bond filed pursuant to ~~IC 1971~~, IC 7.1-3-2-4, and IC 7.1-3-2-5, if
 38 the principal violates **his the principal's** agreement with the
 39 commission. The commission also may take action on the bond if it
 40 revokes the agreement. A principal whose agreement and bond is
 41 suspended or revoked by the commission may seek judicial review of
 42 that action as provided in this chapter.



1 SECTION 126. IC 7.1-3-23-27 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 27. ~~Revocation for~~
 3 ~~Violation of Order~~. The commission may revoke the permit of a
 4 permittee for the violation of an order entered by it pursuant to
 5 ~~IC 1971~~; IC 7.1-2-7. A revocation under this section may be made after
 6 not less than ten (10) ~~days~~ **days** notice to the permittee. The notice
 7 shall inform the permittee of the time and place of the hearing to be
 8 held in regard to the proposed revocation. The further procedure in
 9 regard to a revocation under this section shall be prescribed in the rules
 10 and regulations of the commission.

11 SECTION 127. IC 7.1-3-23-28 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. ~~Revocation Re~~
 13 ~~Violation of Injunction~~. The commission may suspend or revoke the
 14 permit of a permittee if the court finds that the permittee has violated
 15 any of the provisions of an injunction issued by it under the provisions
 16 of ~~IC 1971~~; IC 7.1-3-3-17.

17 SECTION 128. IC 7.1-3-23-33 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. ~~Right to a~~
 19 ~~Public Hearing~~. A person who receives a notice given pursuant to
 20 ~~IC 1971~~; 7.1-3-23-32; **section 32 of this chapter** shall have the right
 21 to a public hearing at the time and place fixed in the notice and ~~he the~~
 22 **person** shall be permitted to be heard and offer evidence. The evidence
 23 may be written, in the form of affidavits, or parol. Unless the
 24 commission provides a reporter to take and transcribe the parol
 25 evidence, the notice shall inform the person that no reporter will be
 26 provided but that ~~he the person~~ has the right to have a reporter present
 27 at ~~his the person's~~ own expense. The evidence, transcribed and
 28 verified by the reporter, or the written evidence offered and accepted
 29 by the commission, or both, shall be filed and become a part of the
 30 record of the proceedings.

31 SECTION 129. IC 7.1-3-23-42 IS AMENDED TO READ AS
 32 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 42. ~~Continued~~
 33 ~~Operations During Stay~~. A permittee during the period that the order
 34 of suspension or revocation is stayed under ~~IC 1971~~; 7.1-3-23-39; or
 35 ~~7.1-3-23-40~~; **section 39 or 40 of this chapter** shall be fully authorized
 36 and entitled to continue to do business under ~~his the permittee's~~
 37 permit as though ~~his the permittee's~~ permit had not been suspended
 38 or revoked and without being liable in any manner, criminally or
 39 civilly, on the ground of operating ~~his the permittee's~~ business without
 40 a proper permit.

41 SECTION 130. IC 7.1-3-24-9 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~No Local Board~~



1 ~~Proceedings in Certain Cases.~~ A proceeding before the local board, an
 2 advertisement, or a hearing shall not be necessary in a transfer
 3 authorized by ~~IC 1971, 7.1-3-24-5, 7.1-3-24-7, or 7.1-3-24-8.~~ **section**
 4 **5, 7, or 8 of this chapter.**

5 SECTION 131. IC 7.1-4-7-2 IS AMENDED TO READ AS
 6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Collection of~~
 7 ~~Deductions and Transfer Fees.~~ The chairman shall collect the
 8 authorized deduction retained by the state when an application for a
 9 permit, of a type listed in ~~IC 1971, 7.1-4-7-1,~~ **section 1 of this chapter,**
 10 is denied. The chairman also shall collect the prescribed cost fee paid
 11 in connection with the transfer of a permit of a type listed in ~~IC 1971,~~
 12 ~~7.1-4-7-1.~~ **section 1 of this chapter.**

13 SECTION 132. IC 7.1-4-7-6 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Distribution of~~
 15 ~~Excise Revenue to General Fund.~~ The treasurer of the state shall set
 16 aside for general fund purposes, fifty percent (50%) of the gross
 17 amount of the revenue deposited in the general fund in accordance with
 18 the provisions of ~~IC 1971, 7.1-4-7-5.~~ **section 5 of this chapter.**

19 SECTION 133. IC 7.1-4-7-7 IS AMENDED TO READ AS
 20 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Distribution of~~
 21 ~~Excise Revenue to Cities and Towns.~~ The treasurer of the state shall set
 22 aside for allocation to the cities and towns of this state, fifty percent
 23 (50%) of the gross amount of the revenue deposited in the general fund
 24 in accordance with the provisions of ~~IC 1971, 7.1-4-7-5.~~ **section 5 of**
 25 **this chapter.**

26 SECTION 134. IC 7.1-4-7-8 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. ~~Basis of~~
 28 ~~Allocation to Cities and Towns.~~ The sum set aside in accordance with
 29 the provisions of ~~IC 1971, 7.1-4-7-7,~~ **section 7 of this chapter** shall be
 30 allocated to a city or town upon the basis that the population of that city
 31 or town bears to the total population of all cities and towns of this state.

32 SECTION 135. IC 7.1-4-7-9 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~Time of~~
 34 ~~Distribution.~~ The auditor of the state shall, on the first day of April of
 35 each year and quarterly thereafter, distribute the funds set aside in
 36 accordance with the provisions of ~~IC 1971, 7.1-4-7-7,~~ **section 7 of this**
 37 **chapter** or the portion of them as reported to ~~him;~~ **the auditor of state,**
 38 to the general fund of the treasury of the city or town on the basis
 39 provided for in this chapter.

40 SECTION 136. IC 7.1-4-9-2 IS AMENDED TO READ AS
 41 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Collection of~~
 42 ~~Deductions and Transfer Fees.~~ The chairman shall collect the



1 authorized deduction retained by the state when an application for a
 2 permit of a type listed in ~~IC 1971, 7.1-4-9-1~~, **section 1 of this chapter**
 3 is denied. The chairman also shall collect the prescribed cost fee paid
 4 in connection with the transfer of a permit of a type listed in ~~IC 1971,~~
 5 ~~7.1-4-9-1~~; **section 1 of this chapter.**

6 SECTION 137. IC 7.1-4-10-3 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. ~~Deposit of Fines~~
 8 ~~in Fund.~~ The chairman shall deposit the monies realized from fines
 9 imposed pursuant to the provisions of ~~IC 1971,~~ **IC 7.1-3-23-2** in its
 10 enforcement and administration fund to be used for the purposes
 11 provided in this chapter.

12 SECTION 138. IC 7.1-5-5-10, AS AMENDED BY P.L.270-2017,
 13 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 10. (a) Except as provided in subsection (b),
 15 it is unlawful for a person who holds a retailer's or dealer's permit of
 16 any type to receive or accept a gift from a manufacturer of alcoholic
 17 beverages or from a permittee authorized to sell and deliver alcoholic
 18 beverages.

19 (b) A person who holds a retailer's or dealer's permit may receive or
 20 accept entertainment and professional and educational expenses from
 21 a manufacturer of alcoholic beverages or from a permittee authorized
 22 to sell and deliver alcoholic beverages, unless the entertainment or
 23 professional and educational expenses are provided in exchange for an
 24 agreement by the holder of the retailer's or dealer's permit to directly or
 25 indirectly purchase alcoholic beverages from a:

26 (1) manufacturer; or

27 (2) permittee authorized to sell and deliver alcoholic beverages;
 28 to the exclusion, in whole or in part, of alcoholic beverages sold or
 29 delivered by another manufacturer or a permittee authorized to sell and
 30 deliver alcoholic beverages.

31 ~~(b)~~ (c) A person who knowingly or intentionally violates this section
 32 commits a Class A misdemeanor.

33 SECTION 139. IC 7.1-7-2-6 IS REPEALED [EFFECTIVE UPON
 34 PASSAGE]. Sec. 6. ~~"Cooperative" means any group of people who join~~
 35 ~~together to manufacture e-liquids.~~

36 SECTION 140. IC 8-1-22.5-10 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. Whenever in
 38 this chapter it is provided that the Commission shall take any action or
 39 issue any order "upon notice and after opportunity for public hearing"
 40 such notice shall be given as provided in ~~IC 1971,~~ **IC 8-1-1-8** and such
 41 hearing shall be held and conducted in the manner as prescribed by
 42 ~~IC 1971,~~ **IC 8-1-2-54** through **IC 8-1-2-72.**



1 SECTION 141. IC 8-1-34-17, AS AMENDED BY P.L.1-2007,
 2 SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 17. (a) Not later than fifteen (15) business
 4 days after the commission receives an application under section 16 of
 5 this chapter, the commission shall determine whether the application
 6 is complete and properly verified. If the commission determines that
 7 the application is incomplete or is not properly verified, the
 8 commission shall notify the applicant of the deficiency and allow the
 9 applicant to resubmit the application after correcting the deficiency. If
 10 the commission determines that the application is complete and
 11 properly verified, the commission shall issue the applicant a certificate
 12 of franchise authority. A certificate issued under this section must
 13 contain:

14 (1) a grant of authority to provide the video service requested in
 15 the application;

16 (2) a grant of authority to use and occupy public rights-of-way in
 17 the delivery of the video service, subject to:

18 (A) state and local laws and regulations governing the use and
 19 occupancy of public rights-of-way; and

20 (B) the police powers of local units to enforce local ordinances
 21 and regulations governing the use and occupancy of public
 22 rights-of-way; and

23 (3) a statement that the authority granted under subdivisions (1)
 24 and (2) is subject to the holder's lawful provision and operation of
 25 the video service.

26 (b) Except as provided in subsection (c) and sections ~~16(e)~~ **16(d)**
 27 and 28 of this chapter, the commission may not require a provider to:

28 (1) satisfy any build-out requirements;

29 (2) deploy, or make investments in, any infrastructure, facilities,
 30 or equipment; or

31 (3) pay an application fee, a document fee, a state franchise fee,
 32 a service charge, or any fee other than the franchise fee paid to a
 33 local unit under section 24 of this chapter;

34 as a condition of receiving or holding a certificate under this chapter.

35 (c) This section does not limit the commission's right to enforce any
 36 obligation described in subsection (b) that a provider is subject to
 37 under the terms of a settlement agreement approved by the commission
 38 before July 29, 2004.

39 (d) The general assembly, a state agency, or a unit may not adopt a
 40 law, rule, ordinance, or regulation governing the use and occupancy of
 41 public rights-of-way that:



- 1 (1) discriminates against any provider, or is unduly burdensome
 2 with respect to any provider, based on the particular facilities or
 3 technology used by the provider to deliver video service; or
 4 (2) allows a video service system owned or operated by a unit to
 5 use or occupy public rights-of-way on terms or conditions more
 6 favorable or less burdensome than those that apply to other
 7 providers.

8 A law, a rule, an ordinance, or a regulation that violates this subsection
 9 is void.

10 SECTION 142. IC 8-4-10-8 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. It shall be lawful
 12 for any such person or persons, or company, or owner, or owners, or
 13 their lessees as referred to in ~~IC 1971, 8-4-10-1~~ **section 1 of this**
 14 **chapter** to construct such lateral railroad across public highways or
 15 roads. This chapter is to apply to all such lateral railroads and highway
 16 or road crossings presently planned, under construction, previously
 17 constructed, or to be constructed in the future. Said person, or persons,
 18 or company, or owner, or owners, or their lessees, shall comply with all
 19 laws or regulations of the State of Indiana, or any agency thereof,
 20 concerning the location, construction, or maintenance of such railroads
 21 or crossings of public highways or roads.

22 SECTION 143. IC 8-15.5-1-2, AS AMENDED BY P.L.217-2017,
 23 SECTION 70, AND AS AMENDED BY P.L.218-2017, SECTION 73,
 24 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This article contains full
 26 and complete authority for public-private agreements between the
 27 authority, a private entity, and, where applicable, a governmental
 28 entity. Except as provided in this article, no law, procedure,
 29 proceeding, publication, notice, consent, approval, order, or act by the
 30 authority or any other officer, department, agency, or instrumentality
 31 of the state or any political subdivision is required for the authority to
 32 enter into a public-private agreement with a private entity under this
 33 article, or for a project that is the subject of a public-private agreement
 34 to be constructed, acquired, maintained, repaired, operated, financed,
 35 transferred, or conveyed.

36 (b) Before the authority or the department may issue a request for
 37 proposals for or enter into a public-private agreement under this article
 38 that would authorize an operator to impose tolls for the operation of
 39 motor vehicles on all or part of a toll road project, the general assembly
 40 must adopt a statute authorizing the imposition of tolls. However,
 41 during the period beginning July 1, 2011, and ending June 30, 2021,
 42 and notwithstanding subsection (c), the general assembly is not



1 required to enact a statute authorizing the authority or the department
2 to issue a request for proposals or enter into a public-private agreement
3 to authorize an operator to impose tolls for the operation of motor
4 vehicles on all or part of the following projects:

5 (1) A project on which construction begins after June 30, 2011,
6 not including any part of Interstate Highway 69 other than a part
7 described in subdivision (4).

8 (2) The addition of toll lanes, including high occupancy toll lanes,
9 to a highway, roadway, or other facility in existence on July 1,
10 2011, if the number of nontolled lanes on the highway, roadway,
11 or facility as of July 1, 2011, does not decrease due to the addition
12 of the toll lanes.

13 (3) The Illiana Expressway, a limited access facility connecting
14 Interstate Highway 65 in northwestern Indiana with an interstate
15 highway in Illinois.

16 (4) A project that is located within a metropolitan planning area
17 (as defined by 23 U.S.C. 134) and that connects the state of
18 Indiana with the commonwealth of Kentucky.

19 *However, neither the authority nor the department may issue a request*
20 *for proposals for a public-private agreement under this article that*
21 *would authorize an operator to impose tolls unless the budget*
22 *committee has reviewed the request for proposals.*

23 (c) Before the authority or an operator may carry out any of the
24 following activities under this article, the general assembly must enact
25 a statute authorizing that activity:

26 (1) Imposing tolls on motor vehicles for use of Interstate Highway
27 69.

28 (2) Imposing tolls on motor vehicles for use of a nontolled
29 highway, roadway, or other facility in existence or under
30 construction on July 1, 2011, including nontolled interstate
31 highways, U.S. routes, and state routes.

32 (d) The general assembly is not required to enact a statute
33 authorizing the authority or the department to issue a request for
34 proposals or enter into a public-private agreement for a freeway
35 project.

36 (e) The authority may enter into a public-private agreement for a
37 facility project if the general assembly, by statute, authorizes the
38 authority to enter into a public-private agreement for the facility
39 project.

40 (f) As permitted by subsection (e), the general assembly authorizes
41 the authority to enter into public-private agreements for the following
42 facility projects:



- 1 (1) A state park inn and related improvements in an existing state
- 2 park located in a county with a population of more than two
- 3 hundred thousand (200,000) and less than three hundred thousand
- 4 (300,000).
- 5 (2) Communications systems infrastructure, including:
- 6 (A) towers and associated land, improvements, foundations,
- 7 access roads and rights-of-way, structures, fencing, and
- 8 equipment necessary, proper, or convenient to enable the
- 9 towers to function as part of the communications system;
- 10 (B) any equipment necessary, proper, or convenient to transmit
- 11 and receive voice and data communications; and
- 12 (C) any other necessary, proper, or convenient elements of the
- 13 communications system.
- 14 (3) Larue D. Carter Memorial Hospital in Indianapolis.
- 15 (g) The following apply to a public-private agreement for
- 16 communications systems infrastructure under subsection (f)(2):
- 17 (1) The authority ~~may~~ shall
- 18 ~~(A) use the procedures set forth in IC 8-15.5-4. or~~
- 19 ~~(B) at the authority's option and in its sole discretion;~~
- 20 ~~negotiate an agreement with a single offeror.~~
- 21 ~~The authority must issue a request for information before~~
- 22 ~~entering into negotiations with a single offeror. If an agreement~~
- 23 ~~is negotiated with a single offeror, IC 8-15.5-4-11 and~~
- 24 ~~IC 8-15.5-4-12 are the only sections in IC 8-15.5-4 that apply.~~
- 25 (2) This article, and any other applicable laws with respect to
- 26 establishing, charging, and collecting user fees, including
- 27 IC 8-15.5-7, do not apply, and the operator may establish, charge,
- 28 and collect user fees as set forth in the public-private agreement.
- 29 (3) Notwithstanding IC 8-15.5-5-2(2) providing that all
- 30 improvements and real property must be owned by the authority
- 31 in the name of the state or by a governmental entity, or both, the
- 32 public-private agreement may provide that any improvements on
- 33 any real property interests may be owned by the authority, a
- 34 governmental entity, an operator, or a private entity.
- 35 (4) The authority shall transfer money received from an operator
- 36 under a public-private agreement to the state bicentennial capital
- 37 account established under IC 4-12-1-14.9.
- 38 SECTION 144. IC 8-22-3.5-11, AS AMENDED BY P.L.154-2006,
- 39 SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 UPON PASSAGE]: Sec. 11. (a) The state board of accounts and the
- 41 department of local government finance shall make the rules and



1 prescribe the forms and procedures that the state board of accounts and
2 department consider appropriate for the implementation of this chapter.

3 (b) After each ~~general~~ reassessment under IC 6-1.1-4, the
4 department of local government finance shall adjust the base assessed
5 value (as defined in section 9 of this chapter) one (1) time to neutralize
6 any effect of the ~~general~~ reassessment on the property tax proceeds
7 allocated to the airport development zone's special funds under section
8 9 of this chapter.

9 (c) After each annual adjustment under IC 6-1.1-4-4.5, the
10 department of local government finance shall adjust the base assessed
11 value (as defined in section 9 of this chapter) to neutralize any effect
12 of the annual adjustment on the property tax proceeds allocated to the
13 airport development zone's special funds under section 9 of this
14 chapter.

15 SECTION 145. IC 9-18.5-10-3.5, AS ADDED BY P.L.64-2017,
16 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 3.5. (a) After December 31, 2017, a person
18 that:

19 (1) registers a civic event vehicle under IC 9-18.1 for the current
20 registration year; and

21 (2) wishes to display on the civic event vehicle an authentic civic
22 event license plate under section 3.6 of this chapter;

23 must pay the required fee under subsection (b).

24 (b) The fee to display an authentic **civic event** license plate under
25 subsection (a) is thirty-seven dollars (\$37). The fee shall be distributed
26 as follows:

27 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

28 (2) Six dollars and fifty cents (\$6.50) to the motor vehicle
29 highway account.

30 (3) Thirty dollars (\$30) to the commission fund.

31 SECTION 146. IC 9-18.5-13-4, AS AMENDED BY P.L.256-2017,
32 SECTION 145, IS AMENDED TO READ AS FOLLOWS
33 [EFFECTIVE UPON PASSAGE]: Sec. 4. If an officer or employee of
34 a municipal corporation requests an environmental license plate for a
35 vehicle that is assigned to or customarily used by the officer or
36 employee, the officer or employee is responsible for paying all fees
37 associated with the environmental license plate under this chapter and
38 all annual registration fees under IC 9-18 (before its expiration),
39 IC 9-18.1, and, if applicable, IC 9-29 (~~before its expiration~~) (**repealed**)
40 for the vehicle on which the environmental license plate is displayed.

41 SECTION 147. IC 9-18.5-14-5, AS ADDED BY P.L.198-2016,
42 SECTION 327, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This section applies only
 2 to a license plate issued under IC 9-18-3-5(b) (before its expiration) or
 3 IC 9-18.1-9-4.

4 (b) A municipal corporation (as defined in IC 36-1-2-10) that
 5 registers a vehicle under this title is eligible to receive a kids first trust
 6 license plate under this chapter.

7 (c) If an officer or employee of a municipal corporation requests a
 8 kids first trust license plate for a vehicle that is assigned to or
 9 customarily used by the officer or employee, the officer or employee is
 10 responsible for paying the annual fee for the kids first trust license plate
 11 under section 4(a)(2) of this chapter, the annual supplemental fee under
 12 section 4(a)(1) of this chapter, and all applicable annual registration
 13 fees under IC 9-18 (before its expiration), IC 9-18.1, or IC 9-29
 14 **(repealed)**, as applicable.

15 (d) Notwithstanding subsection (c):

16 (1) a kids first trust license plate that is issued under this section;
 17 and

18 (2) all fees and taxes that have been paid to have the plate issued;
 19 are considered issued to and paid by the municipal corporation that
 20 registered the vehicle for which the license plate was issued, and the
 21 municipal corporation is entitled to retain possession of the license
 22 plate.

23 SECTION 148. IC 9-24-11-5, AS AMENDED BY P.L.198-2016,
 24 SECTION 484, IS AMENDED TO READ AS FOLLOWS
 25 [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Except as provided in
 26 subsection ~~(h)~~; **(d)**, a learner's permit or driver's license issued under
 27 this article must contain the following information:

28 (1) The full legal name of the permittee or licensee.

29 (2) The date of birth of the permittee or licensee.

30 (3) The address of the principal residence of the permittee or
 31 licensee.

32 (4) The hair color and eye color of the permittee or licensee.

33 (5) The date of issue and expiration date of the permit or license.

34 (6) The gender of the permittee or licensee.

35 (7) The unique identifying number of the permit or license.

36 (8) The weight of the permittee or licensee.

37 (9) The height of the permittee or licensee.

38 (10) A reproduction of the signature of the permittee or licensee.

39 (11) If the permittee or licensee is less than eighteen (18) years of
 40 age at the time of issuance, the dates, printed prominently, on
 41 which the permittee or licensee will become:

42 (A) eighteen (18) years of age; and



1 (B) twenty-one (21) years of age.
2 (12) If the permittee or licensee is at least eighteen (18) years of
3 age but less than twenty-one (21) years of age at the time of
4 issuance, the date, printed prominently, on which the permittee or
5 licensee will become twenty-one (21) years of age.
6 (13) Except as provided in subsection (b), a digital photograph of
7 the permittee or licensee.
8 (b) The bureau may provide for the omission of a photograph or
9 computerized image from any driver's license or learner's permit if
10 there is good cause for the omission. However, a driver's license or
11 learner's permit issued without a digital photograph must include a
12 statement that indicates that the driver's license or learner's permit may
13 not be accepted by a federal agency for federal identification or any
14 other federal purpose.
15 (c) A driver's license or learner's permit issued to an individual who:
16 (1) has a valid, unexpired nonimmigrant visa or has nonimmigrant
17 visa status for entry in the United States;
18 (2) has a pending application for asylum in the United States;
19 (3) has a pending or approved application for temporary protected
20 status in the United States;
21 (4) has approved deferred action status; or
22 (5) has a pending application for adjustment of status to that of an
23 alien lawfully admitted for permanent residence in the United
24 States or conditional permanent residence status in the United
25 States;
26 must be clearly identified as a temporary driver's license or learner's
27 permit. A temporary driver's license or learner's permit issued under
28 this subsection may not be renewed without the presentation of valid
29 documentary evidence proving that the licensee's or permittee's
30 temporary status has been extended.
31 (d) For purposes of subsection (a), an individual certified as a
32 program participant in the address confidentiality program under
33 IC 5-26.5 is not required to provide the address of the individual's
34 principal residence, but may provide an address designated by the
35 office of the attorney general under IC 5-26.5 as the address of the
36 individual's principal residence.
37 SECTION 149. IC 9-29 IS REPEALED [EFFECTIVE UPON
38 PASSAGE]. (Fees).
39 SECTION 150. IC 9-32-6-6.5, AS AMENDED BY P.L.179-2017,
40 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 UPON PASSAGE]: Sec. 6.5. (a) This section applies to dealer license
42 plates issued after December 31, 2014.



1 (b) Except as provided in subsection (c), dealer license plates issued
 2 to licensed dealers under this article are valid from the issue date
 3 through the expiration date as follows:

4 (1) Dealer license plates of a person whose business name begins
 5 with the letters A through B expire February 1 of each year.

6 (2) Dealer license plates of a person whose business name begins
 7 with the letters C through D expire March 1 of each year.

8 (3) Dealer license plates of a person whose business name begins
 9 with the letters E through F expire April 1 of each year.

10 (4) Dealer license plates of a person whose business name begins
 11 with the letters G through H expire May 1 of each year.

12 (5) Dealer license plates of a person whose business name begins
 13 with the letters I through J expire June 1 of each year.

14 (6) Dealer license plates of a person whose business name begins
 15 with the letters K through L expire July 1 of each year.

16 (7) Dealer license plates of a person whose business name begins
 17 with the letters M through N expire August 1 of each year.

18 (8) Dealer license plates of a person whose business name begins
 19 with the letters O through P expire September 1 of each year.

20 (9) Dealer license plates of a person whose business name begins
 21 with the letters Q through R expire October 1 of each year.

22 (10) Dealer license plates of a person whose business name
 23 begins with the letters S through T expire November 1 of each
 24 year.

25 (11) Dealer license plates of a person whose business name
 26 begins with the letters U through V expire December 1 of each
 27 year.

28 (12) Dealer license plates of a person whose business name
 29 begins with the letters W through Z expire January 1 of each year.

30 (c) Dealer license plates issued to a person whose business name
 31 begins with a nonalpha character expire November 1 of each year.

32 (d) A dealer designee license plate expires as follows:

33 (1) For a dealer designee license plate issued before July 1, 2017,
 34 on the earlier of:

35 (A) the date designated by the dealer on the application related
 36 to the license plate; or

37 (B) the date on which the dealer license issued to the same
 38 person expires.

39 (2) For a dealer designee license plate issued after June 30, 2017,
 40 on the same date each year as the date on which a dealer license
 41 issued to the same person expires.



1 (e) This subsection expires December 31, 2017. For a dealer license
2 plate issued in 2015, the dealer services division shall impose a fee for
3 the dealer license plate under IC 9-29-17 (before its repeal) in the
4 amount that bears the same proportion to the annual fee for the dealer
5 license plate as the number of months the dealer license plate is valid
6 bears to twelve (12).

7 (f) The fee to renew the license plates issued under IC 9-32-6-1 is
8 as follows:

9 (1) For motorcycle dealer license plates, fifteen dollars (\$15).

10 (2) For dealer license plates not described in subdivision (1), forty
11 dollars (\$40).

12 (g) Fees collected under subsection (f) shall be distributed as
13 follows:

14 (1) Thirty percent (30%) to the dealer compliance account
15 established by IC 9-32-7-1.

16 (2) Seventy percent (70%) to the motor vehicle highway account
17 under IC 8-14-1.

18 (h) There is an additional service charge of five dollars (\$5) for the
19 renewal of each set of license plates issued under IC 9-32-6-1. The
20 service charge shall be deposited in the crossroads 2000 fund.

21 (i) The fee to renew each additional license plate issued under
22 IC 9-32-6-5 is as follows:

23 (1) For an additional motorcycle dealer license plate, seven
24 dollars and fifty cents (\$7.50).

25 (2) For an additional dealer license plate not described in
26 subdivision (1), fifteen dollars (\$15).

27 (j) Fees collected under subsection (i) shall be distributed as
28 follows:

29 (1) Thirty percent (30%) to the dealer compliance account
30 established by IC 9-32-7-1.

31 (2) Seventy percent (70%) to the motor vehicle highway account
32 under IC 8-14-1.

33 (k) There is an additional service charge for the renewal of each
34 additional license plate issued under IC 9-32-6-5, as follows:

35 (1) For an additional motorcycle dealer license plate, two dollars
36 and fifty cents (\$2.50).

37 (2) For an additional dealer license plate not described in
38 subdivision (1), five dollars (\$5).

39 (l) The service charge under subsection (k) shall be deposited in the
40 crossroads 2000 fund.



1 (m) The fee to renew a license plate issued under IC 9-32-6-2(b) is
 2 forty dollars (\$40). The fee shall be deposited in the dealer compliance
 3 account established by IC 9-32-7-1.

4 (n) The fees collected under subsection (o) shall be distributed as
 5 follows:

6 (1) Forty percent (40%) to the crossroads 2000 ~~account~~ **fund**.

7 (2) Forty-nine percent (49%) to the dealer compliance account
 8 established by IC 9-32-7-1.

9 (3) Eleven percent (11%) to the motor vehicle highway account
 10 under IC 8-14-1.

11 (o) The fee to renew a dealer designee license plate issued under
 12 IC 9-32-6.5-1 is twenty-one dollars and thirty-five cents (\$21.35).

13 SECTION 151. IC 11-12-3.8-5, AS ADDED BY P.L.158-2014,
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 UPON PASSAGE]: Sec. 5. (a) The commissioner may award financial
 16 assistance to a community corrections program based on the proposed
 17 implementation of evidence based practices or the proposed
 18 coordination of services with other community supervision agencies
 19 operating in the same county.

20 (b) Before providing financial assistance under this section, the
 21 commissioner shall consult with the judicial conference of Indiana and
 22 the division of mental health and addiction:

23 (1) for the purpose of more effectively addressing the need for:

24 (A) substance abuse treatment;

25 (B) mental health services; and

26 (C) other services for offenders placed on community
 27 supervision; and

28 (2) to avoid duplication of services.

29 (c) Mental health and addiction forensic treatment services may be
 30 provided by grants under this section. Evidence based treatment and
 31 recovery wraparound support services may be provided to individuals
 32 who have entered the criminal justice system as a felon or with a prior
 33 felony conviction. Services provided under this section may include:

34 (1) mental health and substance abuse treatment;

35 (2) vocational services;

36 (3) housing assistance;

37 (4) community support services;

38 (5) care coordination; and

39 (6) transportation assistance.

40 (d) Mental health and addiction forensic treatment services provided
 41 under this section shall be administered or coordinated by a provider



1 certified by the division of mental health and addiction to provide
2 mental health or substance abuse treatment.

3 (e) ~~The commissioner may award financial assistance under this~~
4 ~~chapter to the Marion County recidivism reduction pilot project~~
5 ~~established under section 6 of this chapter. This subsection expires~~
6 ~~June 30, 2017.~~

7 SECTION 152. IC 12-7-2-22, AS AMENDED BY P.L.12-2016,
8 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 UPON PASSAGE]: Sec. 22. "Board" means the following:

10 (1) For purposes of IC 12-10-10 ~~IC 12-10-10.5~~; and IC 12-10-11,
11 the community and home options to institutional care for the
12 elderly and disabled board established by IC 12-10-11-1.

13 (2) For purposes of IC 12-11-14, the meaning set forth in
14 IC 12-11-14-3.

15 (3) For purposes of IC 12-12-7-5, the meaning set forth in
16 IC 12-12-7-5(a).

17 (4) For purposes of IC 12-15-35, the meaning set forth in
18 IC 12-15-35-2.

19 SECTION 153. IC 12-7-2-25, AS AMENDED BY P.L.5-2015,
20 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
21 UPON PASSAGE]: Sec. 25. "Case management", ~~means the following:~~

22 ~~(1) for purposes of IC 12-10-1 and IC 12-10-10, has the meaning~~
23 ~~set forth in IC 12-10-10-1.~~

24 ~~(2) For purposes of IC 12-10-10.5, the meaning set forth in~~
25 ~~IC 12-10-10.5-2.~~

26 SECTION 154. IC 12-7-2-76, AS AMENDED BY P.L.12-2016,
27 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
28 UPON PASSAGE]: Sec. 76. (a) "Eligible individual", for purposes of:

29 (1) IC 12-10-10, has the meaning set forth in IC 12-10-10-4; **and**

30 ~~(2) IC 12-10-10.5, has the meaning set forth in IC 12-10-10.5-3;~~
31 **and**

32 ~~(3) (2) IC 12-11-14, has the meaning set forth in IC 12-11-14-6.~~

33 (b) "Eligible individual" has the meaning set forth in
34 IC 12-14-18-1.5 for purposes of the following:

35 (1) IC 12-10-6.

36 (2) IC 12-14-2.

37 (3) IC 12-14-18.

38 (4) IC 12-14-19.

39 (5) IC 12-15-2.

40 (6) IC 12-15-3.

41 (7) IC 12-16-3.5.

42 (8) IC 12-20-5.5.



1 SECTION 155. IC 12-7-2-146, AS AMENDED BY P.L.184-2017,
 2 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 146. "Program" refers to the following:

- 4 (1) For purposes of IC 12-10-7, the adult guardianship services
 5 program established by IC 12-10-7-5.
- 6 (2) For purposes of IC 12-10-10, the meaning set forth in
 7 IC 12-10-10-5.
- 8 ~~(3) For purposes of IC 12-10-10.5, the meaning set forth in~~
 9 ~~IC 12-10-10.5-4.~~
- 10 ~~(4)~~ (3) For purposes of IC 12-17.2-2-14.2, the meaning set forth
 11 in IC 12-17.2-2-14.2(a).
- 12 ~~(5)~~ (4) For purposes of IC 12-17.2-3.8, the meaning set forth in
 13 IC 12-17.2-3.8-2.
- 14 ~~(6)~~ (5) For purposes of IC 12-17.6, the meaning set forth in
 15 IC 12-17.6-1-5.

16 SECTION 156. IC 12-10-10-4, AS AMENDED BY P.L.87-2017,
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 UPON PASSAGE]: Sec. 4. (a) As used in this chapter, "eligible
 19 individual" means an individual who meets the following criteria:

- 20 (1) Is a resident of Indiana.
- 21 (2) Is:
 - 22 (A) at least sixty (60) years of age; or
 - 23 (B) an individual with a disability.
- 24 (3) Except as provided in subdivision (5), for an individual who
 25 applies initially to the program:
 - 26 (A) before July 1, 2017, has assets that do not exceed five
 27 hundred thousand dollars (\$500,000), as determined by the
 28 division; and
 - 29 (B) after June 30, 2017, has assets that do not exceed two
 30 hundred fifty thousand dollars (\$250,000). In determining
 31 assets under this clause, the division shall exclude an
 32 additional twenty thousand dollars (\$20,000) in countable
 33 assets.
- 34 (4) Qualifies under criteria developed by the board as having an
 35 impairment that places the individual at risk of losing the
 36 individual's independence, as described in subsection (b).
- 37 (5) An individual who applied initially to the program under
 38 IC 12-10-10.5 (expired June 30, 2017) between December 31,
 39 2014, and June 30, 2017, within:
 - 40 (A) Area 1;
 - 41 (B) Area 4;
 - 42 (C) Area 13; or



- 1 (D) Area 14;
 2 of the area agencies on aging and had assets that did not exceed
 3 two hundred fifty thousand dollars (\$250,000). In determining
 4 assets under this subdivision, the division shall exclude an
 5 additional twenty thousand dollars (\$20,000) in countable assets.
- 6 (b) For purposes of subsection (a), an individual is at risk of losing
 7 the individual's independence if the individual is unable to perform any
 8 of the following:
- 9 (1) Two (2) or more activities of daily living. The use by or on
 10 behalf of the individual of any of the following services or devices
 11 does not make the individual ineligible for services under this
 12 chapter:
- 13 (A) Skilled nursing assistance.
 14 (B) Supervised community and home care services, including
 15 skilled nursing supervision.
 16 (C) Adaptive medical equipment and devices.
 17 (D) Adaptive nonmedical equipment and devices.
- 18 (2) One (1) activity of daily living if, using the needs based
 19 assessment established under section 6.7(1) of this chapter and in
 20 accordance with written standards that are established by the
 21 division under subsection (g), the area agency on aging
 22 determines that addressing the single activity of daily living
 23 would significantly reduce the likelihood of the individual's loss
 24 of independence and the need for additional services.
- 25 (3) An activity that with targeted intervention or assistance with
 26 the activity, using the needs based assessment established under
 27 section 6.7(1) of this chapter and in accordance with written
 28 standards that are established by the division under subsection
 29 (g), the area agency on aging determines would significantly
 30 reduce the likelihood of the individual's loss of independence and
 31 the need for additional services.
- 32 (c) Subject to standards established under ~~IC 12-10-10-6.7(6)~~,
 33 **section 6.7(6) of this chapter**, the division shall establish a cost
 34 participation schedule for an eligible individual based on the eligible
 35 individual's income and countable assets. The cost participation
 36 schedule must comply with the following:
- 37 (1) Exclude from cost participation an eligible individual whose
 38 income and countable assets do not exceed one hundred fifty
 39 percent (150%) of the federal income poverty level.
 40 (2) In calculating income and countable assets for an eligible
 41 individual, deduct the medical expenses of the following:
 42 (A) The individual.



- 1 (B) The spouse of the individual.
- 2 (C) The dependent children of the individual.
- 3 (3) Exclude twenty thousand dollars (\$20,000) of an eligible
- 4 individual's countable assets from consideration in determining an
- 5 eligible individual's cost participation.
- 6 (d) The division may require annual reverification for eligible
- 7 individuals who the division determines are likely to experience a
- 8 material increase in income or assets. An individual shall submit the
- 9 information requested by the division to carry out the reverification
- 10 allowed by this subsection.
- 11 (e) A case manager from an area agency on aging shall perform the
- 12 following:
- 13 (1) Initial verification of an individual's income and assets.
- 14 (2) Annual reverification of an eligible individual's income and
- 15 assets, as may be required by the division under subsection (d).
- 16 (f) The division may not require a family or other person to provide
- 17 services as a condition of an individual's eligibility for or participation
- 18 in the program.
- 19 (g) The division shall establish written standards setting forth
- 20 criteria that the area agencies on aging shall use in determining
- 21 whether an individual who is unable to perform one (1) activity of daily
- 22 living **under subsection (b)(2)** or one (1) activity under subsection
- 23 ~~(b)(2)~~ or (b)(3) is eligible for the program.
- 24 SECTION 157. IC 12-12-2-4, AS AMENDED BY P.L.68-2017,
- 25 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 26 UPON PASSAGE]: Sec. 4. (a) A member of the commission serves a
- 27 term not to exceed three (3) years.
- 28 (b) Except for the director of the client assistance program or a
- 29 representative recommended by the **director of the** client assistance
- 30 program, a member may not serve more than six (6) consecutive years.
- 31 (c) The governor shall:
- 32 (1) specify the terms of service for each appointed member of the
- 33 commission based on the commission's recommendations; and
- 34 (2) vary the terms of service to ensure that the members' terms
- 35 expire on a staggered basis.
- 36 SECTION 158. IC 12-14-29-2, AS AMENDED BY P.L.5-2015,
- 37 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 UPON PASSAGE]: Sec. 2. Under this chapter, an individual is eligible
- 39 for the federal Supplemental Nutrition Assistance Program (SNAP) if
- 40 the individual meets all the following requirements:
- 41 (1) The individual is a resident of:
- 42 (A) a county having a reentry court program; **or**



- 1 (B) a county that offers individuals on probation or in a
- 2 community corrections program evidence based mental health
- 3 and addiction forensic treatment services administered or
- 4 coordinated by a provider certified by the division of mental
- 5 health and addiction to provide mental health or addiction
- 6 treatment. ~~or~~
- 7 ~~(C) Marion County.~~
- 8 (2) The individual was convicted of an offense under IC 35-48
- 9 (controlled substances) for conduct occurring after August 22,
- 10 1996.
- 11 (3) Except for 21 U.S.C. 862a(a), the individual meets the federal
- 12 Supplemental Nutrition Assistance Program (SNAP)
- 13 requirements.
- 14 (4) The individual is successfully participating in:
- 15 (A) a reentry court program; ~~or~~
- 16 (B) an evidence based mental health and addiction forensic
- 17 treatment services program administered or coordinated by a
- 18 provider certified by the division of mental health and
- 19 addiction to provide mental health or addiction treatment as
- 20 part of the person's probation or community corrections. ~~or~~
- 21 ~~(C) the Marion County superior court pilot project described~~
- 22 ~~in IC 11-12-3.8-6.~~
- 23 SECTION 159. IC 12-14-29-3, AS AMENDED BY P.L.158-2014,
- 24 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 UPON PASSAGE]: Sec. 3. Under this chapter, an individual is eligible
- 26 for the TANF program if the individual meets all the following
- 27 requirements:
- 28 (1) The individual is a resident of:
- 29 (A) a county having a reentry court program; ~~or~~
- 30 (B) a county that offers individuals on probation or in a
- 31 community corrections program ~~evidence-based~~ **evidence**
- 32 **based** mental health and addiction forensic treatment services
- 33 administered or coordinated by a provider certified by the
- 34 division of mental health and addiction to provide mental
- 35 health or addiction treatment. ~~or~~
- 36 ~~(C) Marion County.~~
- 37 (2) The individual was convicted of an offense under IC 35-48
- 38 (controlled substances) for conduct occurring after August 22,
- 39 1996.
- 40 (3) Except for 21 U.S.C. 862a(a), the individual meets the federal
- 41 and Indiana TANF program requirements.
- 42 (4) The individual is successfully participating in:



- 1 (A) a reentry court program; **or**
- 2 (B) an ~~evidence-based~~ **evidence based** mental health and
- 3 addiction forensic treatment services program administered or
- 4 coordinated by a provider certified by the division of mental
- 5 health and addiction to provide mental health or addiction
- 6 treatment as part of the person's probation or community
- 7 corrections. ~~or~~
- 8 ~~(C) the Marion County superior court pilot project described~~
- 9 ~~in IC 11-12-3.8-6.~~

10 SECTION 160. IC 12-14-29-4, AS AMENDED BY P.L.158-2014,
 11 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 4. In accordance with 21 U.S.C. 862a(d)(1),
 13 the state elects to opt out of the application of 21 U.S.C. 862a(a) for
 14 individuals participating in:

- 15 (1) a reentry court program; **or**
- 16 (2) a program that offers individuals on probation or in a
- 17 community corrections program ~~evidence-based~~ **evidence based**
- 18 mental health and addiction forensic treatment services
- 19 administered or coordinated by a provider certified by the division
- 20 of mental health and addiction to provide mental health or
- 21 addiction treatment. ~~or~~
- 22 ~~(3) the Marion County superior court pilot project described in~~
- 23 ~~IC 11-12-3.8-6.~~

24 SECTION 161. IC 12-14-29-7, AS AMENDED BY P.L.210-2015,
 25 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 UPON PASSAGE]: Sec. 7. A court shall immediately notify the
 27 division of family resources local office:

- 28 (1) upon the court's finding of probable cause that an individual
- 29 has committed a felony offense during the period in which the
- 30 individual is eligible for TANF or SNAP; **or**
- 31 (2) when an individual has been terminated from:
- 32 (A) a reentry court program; **or**
- 33 (B) an ~~evidence-based~~ **evidence based** mental health and
- 34 addiction forensic treatment services program administered or
- 35 coordinated by a provider certified by the division of mental
- 36 health and addiction to provide mental health or addiction
- 37 treatment as part of the person's probation or community
- 38 corrections; ~~or~~
- 39 ~~(C) the Marion County superior court pilot project described~~
- 40 ~~in IC 11-12-3.8-6;~~
- 41 during the period in which the individual is eligible for TANF or
- 42 ~~the federal~~ SNAP.



1 SECTION 162. IC 12-23-2-5, AS AMENDED BY P.L.255-2015,
 2 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 5. The general assembly shall appropriate
 4 money from the addiction services fund solely for the purpose of
 5 funding programs:

- 6 (1) that provide prevention services and intervention and
 7 treatment services for individuals who are psychologically or
 8 physiologically dependent upon alcohol or other drugs; and
 9 (2) that are for the prevention and treatment of gambling
 10 problems.

11 Programs funded by the addiction services fund must include the
 12 creation and maintenance of a toll free telephone line under
 13 ~~IC 4-33-12-6(f)(3)~~ **IC 4-33-12-9(c)(3)** to provide the public with
 14 information about programs that provide help with gambling, alcohol,
 15 and drug addiction problems.

16 SECTION 163. IC 14-16-1-29, AS AMENDED BY P.L.141-2017,
 17 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 UPON PASSAGE]: Sec. 29. (a) A person who violates section ~~8, 9,~~
 19 ~~11-5, 13, 14,~~ 20, 21, 23(a)(3) through 23(a)(14), 27, or 33 of this
 20 chapter commits a Class C infraction.

21 (b) A person who knowingly or intentionally violates section 18(a),
 22 18(b), 18(c), 23(a)(1), 23(a)(2), or 24 of this chapter commits a Class
 23 B misdemeanor.

24 (c) A person who violates section 18(d) or 18(e) of this chapter
 25 commits a Class A infraction.

26 SECTION 164. IC 14-30-5-15, AS ADDED BY P.L.142-2017,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 UPON PASSAGE]: Sec. 15. (a) The authority may make expenditures
 29 only as budgeted. However, the authority may revise the budget at any
 30 time to authorize unbudgeted expenditures with the approval of the
 31 budget agency.

32 (b) Any appropriated amounts remaining unexpended or
 33 unencumbered at the end of the **state** fiscal year become part of a
 34 nonreverting cumulative fund to be held in the name of the authority.
 35 The authority may authorize unbudgeted expenditures from this fund.

36 (c) The authority is responsible for the safekeeping and deposit of
 37 money the authority receives under this chapter. The state board of
 38 accounts shall:

- 39 (1) prescribe the methods and forms for keeping; and
 40 (2) periodically audit;

41 the accounts, records, and books of the authority.



1 (d) The treasurer of the authority may receive, disburse, and handle
 2 money belonging to the authority, subject to the following:

- 3 (1) Applicable statutes.
- 4 (2) Procedures established by the authority.

5 SECTION 165. IC 15-16-1-4.5, AS ADDED BY P.L.143-2017,
 6 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 UPON PASSAGE]: Sec. 4.5. As used in this chapter, "facility for the
 8 storage of ammonia or ammonia solutions" means a facility in which
 9 ammonia or ammonia solutions are:

- 10 (1) stored by a person that ~~manufacturers~~ **manufactures** or
 11 distributes ammonia or ammonia solutions;
- 12 (2) stored in stationary containers; or
- 13 (3) stored in mobile containers for more than thirty (30) days in
 14 a calendar year.

15 SECTION 166. IC 16-18-2-1.5, AS AMENDED BY P.L.213-2016,
 16 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 UPON PASSAGE]: Sec. 1.5. (a) "Abortion clinic", for purposes of
 18 ~~IC 16-19-3-31~~, IC 16-21-2, IC 16-34-3, and IC 16-41-16, means a
 19 health care provider (as defined in section 163(d)(1) of this chapter)
 20 that:

- 21 (1) performs surgical abortion procedures; or
- 22 (2) beginning January 1, 2014, provides an abortion inducing
 23 drug for the purpose of inducing an abortion.

24 (b) The term does not include the following:

- 25 (1) A hospital that is licensed as a hospital under IC 16-21-2.
- 26 (2) An ambulatory outpatient surgical center that is licensed as an
 27 ambulatory outpatient surgical center under IC 16-21-2.
- 28 (3) A health care provider that provides, prescribes, administers,
 29 or dispenses an abortion inducing drug to fewer than five (5)
 30 patients per year for the purposes of inducing an abortion.

31 SECTION 167. IC 16-18-2-122, AS AMENDED BY P.L.61-2015,
 32 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 UPON PASSAGE]: Sec. 122. (a) "Facility", for purposes of ~~IC 16-35-9~~,
 34 ~~has the meaning set forth in IC 16-35-9-2. This subsection expires July~~
 35 ~~1, 2016.~~

36 ~~(b)~~ "Facility", for purposes of IC 16-41-11, has the meaning set forth
 37 in IC 16-41-11-2.

38 SECTION 168. IC 16-18-2-346.5 IS REPEALED [EFFECTIVE
 39 UPON PASSAGE]. ~~Sec. 346.5. "Task force", for purposes of~~
 40 ~~IC 16-41-41, has the meaning set forth in IC 16-41-41-1.~~

41 SECTION 169. IC 16-25-2-8 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. If a home health



1 agency or hospice patient's care or treatment is being managed,
 2 directed, or provided by an advanced practice nurse licensed under
 3 IC 25-23, that ~~nurses's~~ **nurse's** orders will be honored, unless it will
 4 cause the home health agency or hospice to be unreimbursed for ~~their~~
 5 **the home health agency's or hospice's** service.

6 SECTION 170. IC 16-27-3-8 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. If a home health
 8 agency or hospice patient's care or treatment is being managed,
 9 directed, or provided by an advanced practice nurse licensed under
 10 IC 25-23, that ~~nurses's~~ **nurse's** orders will be honored, unless it will
 11 cause the home health agency or hospice to be unreimbursed for ~~their~~
 12 **the home health agency's or hospice's** service.

13 SECTION 171. IC 16-35-1.6-11 IS AMENDED TO READ AS
 14 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (~~a~~) The
 15 co-directors of the election division shall notify the commissioner of
 16 the following:

17 (1) The scheduled date of each primary, general, municipal, and
 18 special election.

19 (2) The jurisdiction in which the election will be held.

20 SECTION 172. IC 20-18-2-16, AS AMENDED BY P.L.233-2015,
 21 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 UPON PASSAGE]: Sec. 16. (a) "School corporation", for purposes of
 23 this title (except IC 20-20-33, IC 20-26-1 through IC 20-26-5,
 24 IC 20-26-7, IC 20-28-11.5, IC 20-30-8, **IC 20-30-16**, and IC 20-43),
 25 means a public school corporation established by Indiana law. The term
 26 includes a:

- 27 (1) school city;
- 28 (2) school town;
- 29 (3) consolidated school corporation;
- 30 (4) metropolitan school district;
- 31 (5) township school corporation;
- 32 (6) county school corporation;
- 33 (7) united school corporation; or
- 34 (8) community school corporation.

35 (b) "School corporation", for purposes of IC 20-26-1 through
 36 IC 20-26-5 and IC 20-26-7, has the meaning set forth in IC 20-26-2-4.

37 (c) "School corporation", for purposes of IC 20-20-33 and
 38 IC 20-30-8, includes a charter school (as defined in IC 20-24-1-4).

39 (d) "School corporation", for purposes of IC 20-43, has the meaning
 40 set forth in IC 20-43-1-23.

41 (e) "School corporation", for purposes of IC 20-28-11.5, has the
 42 meaning set forth in IC 20-28-11.5-3.



1 (f) "School corporation", for purposes of IC 20-35, has the meaning
2 set forth in IC 20-35-1-6.

3 **(g) "School corporation", for purposes of IC 20-30-16, has the**
4 **meaning set forth in IC 20-30-16-4.**

5 SECTION 173. IC 20-24-4-1, AS AMENDED BY P.L.242-2017,
6 SECTION 10, AND AS AMENDED BY P.L.250-2017, SECTION 17,
7 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A charter must meet the
9 following requirements:

- 10 (1) Be a written instrument.
11 (2) Be executed by an authorizer and an organizer.
12 (3) Confer certain rights, franchises, privileges, and obligations
13 on a charter school.
14 (4) Confirm the status of a charter school as a public school.
15 (5) *Subject to subdivision (6)(E)*, be granted for:
16 (A) not less than three (3) years or more than seven (7) years;
17 and
18 (B) a fixed number of years agreed to by the authorizer and the
19 organizer.
20 (6) Provide for the following:
21 (A) A review by the authorizer of the charter school's
22 performance, including the progress of the charter school in
23 achieving the academic goals set forth in the charter, at least
24 one (1) time in each five (5) year period while the charter is in
25 effect.
26 (B) Renewal, if the authorizer and the organizer agree to renew
27 the charter.
28 (C) The renewal application must include guidance from the
29 authorizer, and the guidance must include the performance
30 criteria that will guide the authorizer's renewal decisions.
31 (D) The renewal application process must, at a minimum,
32 provide an opportunity for the charter school to:
33 (i) present additional evidence, beyond the data contained in
34 the performance report, supporting its case for charter
35 renewal;
36 (ii) describe improvements undertaken or planned for the
37 charter school; and
38 (iii) detail the charter school's plans for the next charter
39 term.
40 (E) Not later than ~~October 1~~ *in the end of the calendar year* in
41 which the charter school seeks renewal of a charter, the
42 governing board of a charter school seeking renewal shall



- 1 submit a renewal application to the charter authorizer under
 2 the renewal application guidance issued by the authorizer. The
 3 authorizer shall make a final ruling on the renewal application
 4 not later than ~~March~~ *April 1* after the filing of the renewal
 5 application. *A renewal granted under this clause is not subject*
 6 *to the three (3) year minimum described in subdivision (5).*
 7 The ~~March~~ *April 1* deadline does not apply to any review or
 8 appeal of a final ruling. After the final ruling is issued, the
 9 charter school may obtain further review by the authorizer of
 10 the authorizer's final ruling in accordance with the terms of the
 11 charter school's charter and the protocols of the authorizer.
- 12 (7) Specify the grounds for the authorizer to:
- 13 (A) revoke the charter before the end of the term for which the
 14 charter is granted; or
 15 (B) not renew a charter.
- 16 (8) Set forth the methods by which the charter school will be held
 17 accountable for achieving the educational mission and goals of
 18 the charter school, including the following:
- 19 (A) Evidence of improvement in:
- 20 (i) assessment measures, including the ~~ISTEP and end of~~
 21 ~~course assessments~~; *statewide assessment program*
 22 *measures*;
- 23 (ii) attendance rates;
- 24 (iii) graduation rates (if appropriate);
- 25 (iv) increased numbers of Core 40 diplomas and other
 26 college and career ready indicators including advanced
 27 placement participation and passage, dual credit
 28 participation and passage, and International Baccalaureate
 29 participation and passage (if appropriate);
- 30 (v) increased numbers of academic honors and technical
 31 honors diplomas (if appropriate);
- 32 (vi) student academic growth;
- 33 (vii) financial performance and stability; and
- 34 (viii) governing board performance and stewardship,
 35 including compliance with applicable laws, rules and
 36 regulations, and charter terms.
- 37 (B) Evidence of progress toward reaching the educational
 38 goals set by the organizer.
- 39 (9) Describe the method to be used to monitor the charter
 40 school's:
- 41 (A) compliance with applicable law; and
 42 (B) performance in meeting targeted educational performance.



- 1 (10) Specify that the authorizer and the organizer may amend the
- 2 charter during the term of the charter by mutual consent and
- 3 describe the process for amending the charter.
- 4 (11) Describe specific operating requirements, including all the
- 5 matters set forth in the application for the charter.
- 6 (12) Specify a date when the charter school will:
- 7 (A) begin school operations; and
- 8 (B) have students attending the charter school.
- 9 (13) Specify that records of a charter school relating to the
- 10 school's operation and charter are subject to inspection and
- 11 copying to the same extent that records of a public school are
- 12 subject to inspection and copying under IC 5-14-3.
- 13 (14) Specify that records provided by the charter school to the
- 14 department or authorizer that relate to compliance by the
- 15 organizer with the terms of the charter or applicable state or
- 16 federal laws are subject to inspection and copying in accordance
- 17 with IC 5-14-3.
- 18 (15) Specify that the charter school is subject to the requirements
- 19 of IC 5-14-1.5.
- 20 (16) This subdivision applies to a charter established or renewed
- 21 for an adult high school after June 30, 2014. The charter must
- 22 require:
- 23 (A) that the school will offer flexible scheduling;
- 24 (B) that students will not complete the majority of instruction
- 25 of the school's curriculum online or through remote
- 26 instruction;
- 27 (C) that the school will offer dual credit or industry
- 28 certification course work that aligns with career pathways as
- 29 recommended by the Indiana career council established by
- 30 IC 22-4.5-9-3; and
- 31 (D) a plan:
- 32 (i) to support successful program completion and to assist
- 33 transition of graduates to the workforce or to a
- 34 postsecondary education upon receiving a diploma from the
- 35 adult high school; and
- 36 (ii) to review individual student accomplishments and
- 37 success after a student receives a diploma from the adult
- 38 high school.
- 39 (b) A charter school shall set annual performance targets in
- 40 conjunction with the charter school's authorizer. The annual
- 41 performance targets shall be designed to help each school meet
- 42 applicable federal, state, and authorizer expectations.



1 SECTION 174. IC 20-25.7-5-2, AS AMENDED BY P.L.217-2017,
 2 SECTION 99, AND AS AMENDED BY P.L.250-2017, SECTION 25,
 3 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 4 [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) *Notwithstanding*
 5 ~~IC 20-26-7-1~~, The board may enter into an agreement with an organizer
 6 to reconstitute an eligible school as a participating innovation network
 7 charter school or to establish a participating innovation network charter
 8 school *at a location selected by the board within the boundary of the*
 9 *school corporation. Notwithstanding IC 20-26-7-1, a participating*
 10 *innovation network charter school may be established within a vacant*
 11 *underutilized, or underenrolled school building. as determined by the*
 12 *board.*

13 (b) The terms of the agreement entered into between the board and
 14 an organizer must specify the following:

15 (1) A statement that the organizer authorizes the department to
 16 include the charter school's performance assessment results under
 17 IC 20-31-8 when calculating the school corporation's performance
 18 assessment under rules adopted by the state board.

19 (2) The amount of state funding, including tuition support (*if the*
 20 *participating innovation network charter school is treated in the*
 21 *same manner as a school operated by the school corporation*
 22 *under subsection (d)(2)), and money levied as property taxes that*
 23 *will be distributed by the school corporation to the organizer,*

24 (3) The performance goals and accountability metrics agreed
 25 upon for the charter school in the charter agreement between the
 26 organizer and the authorizer.

27 (c) If an organizer and the board enter into an agreement under
 28 subsection (a), the organizer and the board shall notify the department
 29 that the agreement has been made under this section within thirty (30)
 30 days after the agreement is entered into.

31 (d) Upon receipt of the notification under subsection (c), for school
 32 years starting after the date of the agreement:

33 (1) the department shall include the participating innovation
 34 network charter school's performance assessment results under
 35 IC 20-31-8 when calculating the school corporation's performance
 36 assessment under rules adopted by the state board;

37 (2) the department shall treat the participating innovation network
 38 charter school in the same manner as a school operated by the
 39 school corporation when calculating the total amount of state
 40 funding to be distributed to the school corporation *unless*
 41 *subsection (e) applies; and*



1 (3) if requested by a participating innovation network charter
 2 school that reconstitutes an eligible school, the department may
 3 use student growth as the state board's exclusive means to
 4 determine the innovation network charter school's category or
 5 designation of school improvement under 511 IAC 6.2-10-10 for
 6 a period of three (3) years.

7 *(e) If a participating innovation network school was established*
 8 *before January 1, 2016, and for the current school year has a*
 9 *complexity index that is greater than the complexity index for the*
 10 *school corporation that the innovation network school has contracted*
 11 *with, the innovation network school shall be treated as a charter*
 12 *school for purposes of determining tuition support. This subsection*
 13 *expires June 30, 2019.*

14 SECTION 175. IC 20-25.7-7-2, AS AMENDED BY P.L.250-2017,
 15 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 UPON PASSAGE]: Sec. 2. (a) An innovation network school may be
 17 awarded only one (1) grant under this chapter.

18 (b) The state board shall determine the amount of a grant based on
 19 the plan submitted by a board.

20 (c) The state board shall develop criteria for awarding a grant under
 21 this section, including documentation requirements that must be
 22 included with the plan.

23 (d) A board shall apply for a grant under this section in a manner
 24 prescribed by the state board. Grant awards are limited to an innovation
 25 network school that has not **received**, or is not planning to receive,
 26 grant funding as a result of, or related to, its innovation network status,
 27 from other public or private sources.

28 (e) An innovation network school receiving funding under this
 29 chapter shall use the funds for educational purposes.

30 (f) The state board may adopt rules under IC 4-22-2 or guidelines
 31 necessary to administer this section.

32 SECTION 176. IC 20-26-11-8, AS AMENDED BY P.L.160-2012,
 33 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 UPON PASSAGE]: Sec. 8. (a) A student who is placed in a state
 35 licensed private or public health care facility or child care facility:

36 (1) by or with the consent of the department of child services;

37 (2) by a court order; or

38 (3) by a child placing agency licensed by the department of child
 39 services;

40 may attend school in the school corporation in which the facility is
 41 located. If the school corporation in which the facility is located is not
 42 the school corporation in which the student has legal settlement, the



1 school corporation in which the student has legal settlement shall pay
2 the transfer tuition of the student.

3 (b) A student who is placed in a state licensed private or public
4 health care or child care facility by a parent may attend school in the
5 school corporation in which the facility is located if:

6 (1) the placement is necessary for the student's physical or
7 emotional health and well-being and, if the placement is in a
8 health care facility, is recommended by a physician; and

9 (2) the placement is projected to be for not less than fourteen (14)
10 consecutive calendar days or a total of twenty (20) calendar days.

11 The school corporation in which the student has legal settlement shall
12 pay the transfer tuition of the student. The parent of the student shall
13 notify the school corporation in which the facility is located and the
14 school corporation of the student's legal settlement, if identifiable, of
15 the placement. Not later than thirty (30) days after this notice, the
16 school corporation of legal settlement shall either pay the transfer
17 tuition of the transferred student or appeal the payment by notice to the
18 department. The acceptance or notice of appeal by the school
19 corporation must be given by certified mail to the parent or guardian of
20 the student and any affected school corporation. In the case of a student
21 who is not identified as having a disability under IC 20-35, the state
22 board shall make a determination on transfer tuition according to the
23 procedures in section 15 of this chapter. In the case of a student who
24 has been identified as having a disability under IC 20-35, the
25 determination on transfer tuition shall be made under this subsection
26 and the procedures adopted by the state board. ~~under~~
27 ~~IC 20-35-2-1(b)(5).~~

28 (c) A student who is placed in:

29 (1) an institution operated by the division of disability and
30 rehabilitative services or the division of mental health and
31 addiction; or

32 (2) an institution, a public or private facility, a home, a group
33 home, or an alternative family setting by the division of disability
34 and rehabilitative services or the division of mental health and
35 addiction;

36 may attend school in the school corporation in which the institution is
37 located. The state shall pay the transfer tuition of the student, unless
38 another entity is required to pay the transfer tuition as a result of a
39 placement described in subsection (a) or (b) or another state is
40 obligated to pay the transfer tuition.

41 (d) This subsection applies to a student who is placed:

42 (1) by or with the consent of the department of child services;



- 1 (2) by a court order; or
 2 (3) by a child placing agency licensed by the department of child
 3 services;
 4 in a foster family home or the home of a relative or other unlicensed
 5 caretaker that is not located in the school corporation in which the
 6 student has legal settlement. The student may attend school in either
 7 the school corporation in which the foster family home or other home
 8 is located or the school corporation in which the student has legal
 9 settlement. The department of child services and the student's foster
 10 parents or caretaker shall make the determination concerning where the
 11 student attends school unless that determination is made by a court that
 12 has jurisdiction over the student. If a licensed child placing agency is
 13 responsible for oversight of the foster family home in which the student
 14 is placed or for providing services to the student, the department of
 15 child services must consult with the licensed child placing agency
 16 concerning the determination of, or the recommendations made to the
 17 court concerning, where the student attends school. Except as provided
 18 in subsection (e), transfer tuition is not required for the student.
- 19 (e) If a student to whom subsection (d) applies is attending school
 20 in a school corporation that is not the school corporation in which the
 21 student has legal settlement, the school corporation in which the
 22 student has legal settlement shall pay transfer tuition to the school
 23 corporation in which the student is enrolled in school if all of the
 24 following conditions apply:
- 25 (1) The student was previously placed in a child caring institution
 26 licensed under IC 31-27-3.
 27 (2) While placed in the child caring institution, the student was
 28 enrolled in a school that is:
 29 (A) administered by the school corporation in which the child
 30 caring institution is located; and
 31 (B) located at the child caring institution.
 32 (3) The student was moved from the child caring institution to a
 33 licensed foster family home supervised by the child caring
 34 institution either:
 35 (A) with the approval of the department of child services and
 36 the court having jurisdiction over the student in a case under
 37 IC 31-34; or
 38 (B) by a court order in a case under IC 31-37.
 39 (4) After moving from the child caring institution to the foster
 40 family home, the student continues to attend the school located at
 41 the child caring institution.



- 1 (5) The legal settlement of the student was determined by a
 2 juvenile court under IC 31-34-20-5, IC 31-34-21-10,
 3 IC 31-37-19-26, or IC 31-37-20-6.
- 4 (f) A student:
- 5 (1) who is placed in a facility, home, or institution described in
 6 subsection (a), (b), or (c);
 7 (2) to whom neither subsection (d) nor (e) applies; and
 8 (3) for whom there is no other entity or person required to pay
 9 transfer tuition;
- 10 may attend school in the school corporation in which the facility, home,
 11 or institution is located. The department shall conduct an investigation
 12 and determine whether any other entity or person is required to pay
 13 transfer tuition. If the department determines that no other entity or
 14 person is required to pay transfer tuition, the state shall pay the transfer
 15 tuition for the student out of the funds appropriated for tuition support.
- 16 SECTION 177. IC 20-26-11-32, AS AMENDED BY P.L.242-2017,
 17 SECTION 15, AND AS AMENDED BY P.L.250-2017, SECTION 30,
 18 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE UPON PASSAGE]: Sec. 32. (a) This section does not
 20 apply to a school corporation if the governing body has adopted a
 21 policy of not accepting the transfer of any student who does not have
 22 legal settlement within the school corporation.
- 23 (b) The governing body of a school corporation shall annually
 24 establish:
- 25 (1) except as provided in subsection (m), the number of transfer
 26 students the school corporation has the capacity to accept in each
 27 grade level; and
 28 (2) the date by which requests to transfer into the school
 29 corporation must be received by the governing body.
- 30 (c) After establishing the date under subsection (b)(2), the
 31 governing body shall:
- 32 (1) publish the date on the school corporation's Internet web site;
 33 and
 34 (2) report the date to the department.
- 35 (d) The department shall publish the dates received from school
 36 corporations under subsection (c)(2) on the department's Internet web
 37 site.
- 38 (e) A student to whom this section applies may not request to
 39 transfer under this section primarily for athletic reasons to a school
 40 corporation in which the student does not have legal settlement.
- 41 (f) If the number of requests to transfer into a school corporation
 42 received by the date established for the school corporation under



1 subsection (b)(2) exceeds the capacity established for the school
 2 corporation under subsection (b)(1), each timely request must be given
 3 an equal chance to be accepted, with the exception that a student
 4 described in subsection (h) shall be given priority. The governing body
 5 must determine which students will be admitted as transfer students to
 6 each school building and each grade level within the school corporation
 7 by ~~a random drawing in a public meeting~~. using a publicly verifiable
 8 random selection process.

9 (g) Except as provided in subsections (i), (j), (k), and (m), the
 10 governing body of a school corporation may not deny a request for a
 11 student to transfer into the school corporation based upon the student's
 12 academic record, scores on ~~ISTEP~~ statewide assessment program tests,
 13 disciplinary record, or disability, or upon any other factor not related
 14 to the school corporation's capacity.

15 (h) Except as provided in subsections (i), (j), and (k), the governing
 16 body of a school corporation may not deny a request for a student to
 17 transfer into the school corporation if the student requesting to transfer:

- 18 (1) is a member of a household in which any other member of the
 19 household is a student in the transferee school; or
- 20 (2) has a parent who is an employee of the school corporation.

21 (i) A governing body of a school corporation may limit the number
 22 of new transfers to a school building or grade level in the school
 23 corporation:

- 24 (1) to ensure that a student who attends a school within the school
 25 corporation as a transfer student during a school year may
 26 continue to attend the school in subsequent school years; and
- 27 (2) to allow a student described in subsection (h) to attend a
 28 school within the school corporation.

29 (j) Notwithstanding subsections (f), (g), and (h), a governing body
 30 of a school corporation may deny a request for a student to transfer to
 31 the school corporation or may discontinue enrollment currently or in a
 32 subsequent school year, or establish terms or conditions for enrollment
 33 or for continued enrollment in a subsequent school year, if:

- 34 (1) the student has been suspended (as defined in IC 20-33-8-7)
 35 or expelled (as defined in IC 20-33-8-3) during the twelve (12)
 36 months preceding the student's request to transfer under this
 37 section:
 - 38 (A) for ten (10) or more school days;
 - 39 (B) for a violation under IC 20-33-8-16;
 - 40 (C) for causing physical injury to a student, a school employee,
 41 or a visitor to the school; or



- 1 (D) for a violation of a school corporation's drug or alcohol
 2 rules; or
 3 (2) the student has had a history of unexcused absences and the
 4 governing body of the school corporation believes that, based
 5 upon the location of the student's residence, attendance would be
 6 a problem for the student if the student is enrolled with the school
 7 corporation.
- 8 For purposes of subdivision (1)(A), student discipline received under
 9 IC 20-33-8-25(b)(7) for a violation described in subdivision (1)(B)
 10 through (1)(D) shall be included in the calculation of the number of
 11 school days that a student has been suspended.
- 12 (k) The governing body of a school corporation with a school
 13 building that offers a special curriculum may require a student who
 14 transfers to the school building to meet the same eligibility criteria
 15 required of all students who attend the school building that offers the
 16 special curriculum.
- 17 (l) The parent of a student for whom a request to transfer is made is
 18 responsible for providing the school corporation to which the request
 19 is made with records or information necessary for the school
 20 corporation to determine whether the request to transfer may be denied
 21 under subsection (j).
- 22 (m) Notwithstanding this section, the governing body of a school
 23 corporation may authorize the school corporation to enter into an
 24 agreement with an accredited nonpublic school or charter school to
 25 allow students of the accredited nonpublic school or charter school to
 26 transfer to a school within the school corporation.
- 27 (n) A school corporation that has adopted a policy to not accept
 28 student transfers after June 30, 2013, is not prohibited from enrolling
 29 a:
- 30 (1) transfer student who attended a school within the school
 31 corporation during the 2012-2013 school year; or
 32 (2) member of a household in which any other member of the
 33 household was a transfer student who attended a school within the
 34 school corporation during the 2012-2013 school year.
- 35 However, if a school corporation enrolls a student described in
 36 subdivision (1) or (2), the school corporation shall also allow a student
 37 or member of the same household of a student who attended an
 38 accredited nonpublic school within the attendance area of the school
 39 corporation during the 2012-2013 school year to enroll in a school
 40 within the school corporation.
- 41 SECTION 178. IC 20-29-3-3, AS AMENDED BY P.L.169-2016,
 42 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 UPON PASSAGE]: Sec. 3. (a) Except as provided in subsection (b);
 2 this subsection applies before July 1, 2016. The governor shall
 3 designate one (1) member of the board to serve as chairperson.

4 (b) The member serving as chairperson of the board on June 30;
 5 2016, shall serve as chairperson of the board until a chairperson is
 6 elected under subsection (c) at the first meeting of the board after June
 7 30, 2016. This subsection expires January 1, 2017.

8 (c) After June 30, 2016, The board shall annually elect a
 9 chairperson from the members of the board. A member elected as
 10 chairperson shall serve as chairperson from July 1 through June 30 of
 11 the following year.

12 SECTION 179. IC 20-29-5-7, AS AMENDED BY P.L.212-2017,
 13 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 UPON PASSAGE]: Sec. 7. (a) This section does not apply to the
 15 bargaining team for the exclusive representative.

16 (b) The percentage of teacher positions the exclusive representative
 17 may appoint to serve on a statutory or locally created district wide
 18 committee may not exceed the percentage of teachers in the school
 19 corporation who are members of the exclusive representative. If
 20 multiplying the number of teacher positions on the committee by the
 21 percentage of teachers in the school corporation who are members of
 22 the exclusive representative does not produce a whole number, the
 23 product must be rounded up to the nearest whole number. The
 24 percentage of positions applies to the number of teacher positions on
 25 a committee and not to the total number of positions on a committee.

26 (c) The percentage of teacher positions the exclusive representative
 27 may appoint to serve on a statutory or locally created school wide
 28 committee may not exceed the percentage of teachers in the school who
 29 are members of the exclusive representative. If multiplying the number
 30 of teacher positions on the committee by the percentage of teachers in
 31 the school who are members of the exclusive representative does not
 32 produce a whole number, the product must be rounded up to the nearest
 33 whole number. The percentage of positions applies to the number of
 34 teacher positions on a committee and not to the total number of
 35 positions on a committee.

36 (d) A committee to which this section applies may not address
 37 subjects of bargaining under this article. A school employer's
 38 appointment of a teacher to a committee is not an unfair practice as it
 39 relates to the appointment of the teacher committee members.

40 (e) By September 15 of each school year, the local president or other
 41 officer or designee of the exclusive representative shall certify by
 42 affidavit to the school employer the number of teachers in each school



1 and in the entire school corporation who are members of the exclusive
2 representative.

3 (f) By October 1 of each school year, the school employer shall
4 provide the board with a copy of the affidavit submitted to the school
5 **board employer** under subsection (e). The board shall compile
6 information included in the affidavit from each school corporation and
7 post the information on the board's Internet web site. The information
8 posted by the board under this subsection may only include aggregate
9 data for each school corporation and may not include any information
10 that would identify a particular school employee.

11 SECTION 180. IC 20-30-16-10, AS ADDED BY P.L.80-2017,
12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 UPON PASSAGE]: Sec. 10. (a) ~~Except as provided in subsection (d)~~
14 ~~and~~ Subject to subsection (c), the department and an authorized course
15 provider shall negotiate a course access program course tuition fee for
16 an enrolled eligible student for each course offered and all course
17 materials. The negotiated course access program course tuition fee
18 must be identical for every enrolled eligible student. Transfers of
19 tuition payments for enrollment of an eligible student currently enrolled
20 at an applicable school corporation in a course access program course
21 shall be made to the authorized course provider by the school
22 corporation in which the eligible student is enrolled. The amount of the
23 tuition payment for enrollment of an eligible student in a course access
24 program course must be paid from the total amount of state tuition
25 support that would otherwise be received by the school corporation on
26 account of the student. The state board shall adopt rules under
27 IC 4-22-2 for payment of tuition payments from a school corporation
28 to an authorized course provider for a student who is not currently
29 enrolled in the school but enrolls in a course access program course as
30 part of the eligible student's special education services provided by the
31 school corporation. The department may charge the negotiated course
32 access program course tuition fee to a student who enrolls in a course
33 access program course from an eligible provider if the student is not
34 currently enrolled in a school corporation or is otherwise eligible to
35 enroll in the course access program as part of the student's special
36 education services by the school corporation.

37 (b) A course provider may not receive any payment from the school
38 corporation that is in addition to the tuition fee for a course access
39 program course in which an eligible student is enrolled. Any other
40 funds related to the student that are due to a school corporation shall be
41 paid to the school corporation.



1 (c) Payment in full of a tuition fee for a course access program
 2 course must be based in part on student success in the course access
 3 program course. The department may negotiate with the course
 4 provider to determine the manner in which the course provider is paid.
 5 However, the course provider may not receive less than fifty percent
 6 (50%) of the tuition fee upon an eligible student's enrollment in a
 7 course access program course. The course provider shall receive the
 8 remaining amount if the measured student outcomes for the course
 9 access program course meet requirements set by the department.
 10 Measured student outcomes may include:

- 11 (1) course access program course completion by enrolled
- 12 students;
- 13 (2) student growth to proficiency;
- 14 (3) student results from independent end of course **assessments**
- 15 and other state and nationally accepted assessments;
- 16 (4) student receipt of credentials that are recognized in an
- 17 industry;
- 18 (5) postsecondary credits received by a student; and
- 19 (6) other validated measures approved by the state board.

20 SECTION 181. IC 20-31-8-3, AS AMENDED BY P.L.242-2017,
 21 SECTION 31, AND AS AMENDED BY P.L.251-2017, SECTION 11,
 22 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 23 [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The state board shall
 24 establish a number of categories, using an "A" through "F" grading
 25 scale, to designate performance based on the individual student
 26 academic performance and growth to proficiency in each school.

27 (b) The state board, in consultation with the department, shall define
 28 "low population schools" and shall determine the criteria for placing
 29 low population schools in categories established under subsection (a).
 30 In setting the definition and criteria for low population schools, the
 31 state board shall not penalize schools based on population. An eligible
 32 school (as defined in IC 20-51-1-4.7) may not be penalized under
 33 IC 20-51-4-9 for the sole reason that the eligible school is considered
 34 a low population school under this subsection. The state board's
 35 definition and criteria may include the placement of a school that fits
 36 the state board's definition in a "null" or "no letter grade" category.

37 (c) In developing metrics for the categories established under
 38 subsection (a), the state board, in consultation with the department, to
 39 the extent not inconsistent with federal law, shall consider the severity
 40 of tested students' disabilities when using *ISTEP statewide assessment*
 41 scores as a means of assessing school performance.



1 (d) *In developing metrics for the categories established under*
 2 *subsection (a), the state board shall consider the mobility of high*
 3 *school students who are credit deficient and whether any high school*
 4 *should be rewarded for enrolling credit deficient students or penalized*
 5 *for transferring out credit deficient students.*

6 SECTION 182. IC 20-36-3-10, AS AMENDED BY P.L.229-2007,
 7 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 UPON PASSAGE]: Sec. 10. The department shall prepare an annual
 9 report concerning the implementation of the program and shall submit
 10 the report to the **state** board before December 1 of each year. The
 11 report must include the pertinent details of the program, including the
 12 following:

- 13 (1) The number of students participating in the program.
- 14 (2) The number of teachers attending a summer institute offered
 15 by the College Board.
- 16 (3) Recent trends in the field of advanced placement.
- 17 (4) The distribution of money under this program.
- 18 (5) Gender and minority participation.
- 19 (6) Other pertinent matters.

20 SECTION 183. IC 20-40-17 IS REPEALED [EFFECTIVE UPON
 21 PASSAGE]. (Pilot School Corporations).

22 SECTION 184. IC 20-43-8-15, AS ADDED BY P.L.230-2017,
 23 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 UPON PASSAGE]: Sec. 15. (a) This section applies to state fiscal
 25 years beginning after June 30, 2018.

26 (b) A school corporation's career and technical education enrollment
 27 grant for a state fiscal year is the sum of the ~~following~~ amounts
 28 **determined under the following STEPS:**

29 STEP ONE: **Determine** for each career and technical education
 30 program provided by the school corporation:

- 31 (A) the number of credit hours of the program (one (1) credit,
 32 two (2) credits, or three (3) credits); multiplied by
- 33 (B) the number of pupils enrolled in the program; multiplied
 34 by
- 35 (C) the following applicable amount:
 - 36 (i) Six hundred eighty dollars (\$680) for a career and
 37 technical education program designated by the department
 38 of workforce development as a high value program under
 39 section 7.5 of this chapter.
 - 40 (ii) Four hundred dollars (\$400) for a career and technical
 41 education program designated by the department of



1 workforce development as a moderate value program under
2 section 7.5 of this chapter.

3 (iii) Two hundred dollars (\$200) for a career and technical
4 education program designated by the department of
5 workforce development as a less than moderate value
6 program under section 7.5 of this chapter.

7 STEP TWO: **Determine** the number of pupils enrolled in an
8 apprenticeship program, a cooperative education program, a
9 foundational career and technical education course, or a work
10 based learning course designated under section 7.5 of this chapter
11 multiplied by one hundred fifty dollars (\$150).

12 STEP THREE: **Determine** the number of pupils enrolled in an
13 introductory program designated under section 7.5 of this chapter
14 multiplied by three hundred dollars (\$300).

15 STEP FOUR: **Determine** the number of pupils who travel from
16 the school in which they are currently enrolled to another school
17 to participate in a career and technical education program in
18 which pupils from multiple schools are served at a common
19 location multiplied by one hundred fifty dollars (\$150).

20 SECTION 185. IC 20-43-10-3.5, AS ADDED BY P.L.217-2017,
21 SECTION 132, IS AMENDED TO READ AS FOLLOWS
22 [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) As used in this section,
23 "school" means a school corporation, charter school, and a virtual
24 charter school.

25 (b) Subject to the requirements of this section, a school qualifies for
26 a teacher appreciation grant as provided in this section for a state fiscal
27 year if one (1) or more licensed teachers:

- 28 (1) employed in the classroom by the school; or
29 (2) directly providing virtual education;

30 were rated as effective or as highly effective, using the most recently
31 completed teacher ratings.

32 (c) A school may not receive a teacher appreciation grant under this
33 section unless:

- 34 (1) the school has in the state fiscal year in which the teacher
35 appreciation grants are made under this section:

36 (A) adopted an annual policy concerning the distribution of
37 teacher appreciation grants; and

38 (B) submitted the policy to the department for approval; and

- 39 (2) the department has approved the policy.

40 The department shall specify the date by which a policy described in
41 subdivision (1) must be submitted to the department.



1 (d) The amount of a teacher appreciation grant for a qualifying
2 school corporation or virtual charter school is equal to:

- 3 (1) thirty dollars (\$30); multiplied by
4 (2) the school's current ADM.

5 However, the grant amount for a virtual charter school may not exceed
6 the statewide average grant amount.

7 (e) The following apply to the distribution of teacher appreciation
8 grants:

9 (1) If the total amount to be distributed as teacher appreciation
10 grants for a particular state fiscal year exceeds the amount
11 appropriated by the general assembly for teacher appreciation
12 grants for that state fiscal year, the total amount to be distributed
13 as teacher appreciation grants to schools shall be proportionately
14 reduced so that the total reduction equals the amount of the
15 excess. The amount of the reduction for a particular school is
16 equal to the total amount of the excess multiplied by a fraction.
17 The numerator of the fraction is the amount of the teacher
18 appreciation grant that the school would have received if a
19 reduction were not made under this section. The denominator of
20 the fraction is the total amount that would be distributed as
21 teacher appreciation grants to all schools if a reduction were not
22 made under this section.

23 (2) If the total amount to be distributed as teacher appreciation
24 grants for a particular state fiscal year is less than the amount
25 appropriated by the general assembly for teacher appreciation
26 grants for that state fiscal year, the total amount to be distributed
27 as teacher appreciation grants to schools for that particular state
28 fiscal year shall be proportionately increased so that the total
29 amount to be distributed equals the amount of the appropriation
30 for that particular state fiscal year.

31 (f) The annual teacher appreciation grant to which a school is
32 entitled for a state fiscal year shall be distributed to the school before
33 December 5 of that state fiscal year.

34 (g) The following apply to a school's policy under subsection (c)
35 concerning the distribution of teacher appreciation grants:

36 (1) The governing body shall differentiate between a teacher rated
37 as a highly effective teacher and a teacher rated as an effective
38 teacher. The policy must provide that the amount of a stipend
39 awarded to a teacher rated as a highly effective teacher must be
40 at least twenty-five percent (25%) more than the amount of a
41 stipend awarded to a teacher rated as an effective teacher.



- 1 (2) The governing body of a school may differentiate between
2 school buildings.
- 3 (3) A stipend to an individual teacher in a particular year is not
4 subject to collective bargaining, but is discussable, and is in
5 addition to the minimum salary or increases in salary set under
6 IC 20-28-9-1.5. The governing body may provide that an amount
7 not exceeding fifty percent (50%) of the amount of a stipend to an
8 individual teacher in a particular state fiscal year becomes a
9 permanent part of and increases the base salary of the teacher
10 receiving the stipend for school years beginning after the state
11 fiscal year in which the stipend is received. The addition to base
12 salary is not subject to collective bargaining, but is discussable.
- 13 (h) A teacher appreciation grant received by a school shall be
14 allocated among and used only to pay cash stipends to all licensed
15 teachers employed in the classroom who are rated as effective or as
16 highly effective and employed by the school as of December 1.
- 17 (i) The lead school corporation or interlocal cooperative
18 administering a cooperative or other special education program or
19 administering a career and technical education program, including
20 programs managed under IC 20-26-10, IC 20-35-5, IC 20-37, or
21 IC 36-1-7, shall award teacher appreciation grant stipends to and carry
22 out the other responsibilities of an employing school corporation under
23 this section for the teachers in the special education program or career
24 and technical education program.
- 25 (j) A school shall distribute all stipends from a teacher appreciation
26 grant to individual teachers within twenty (20) business days of the
27 date the department distributes the teacher appreciation grant to the
28 school. Any part of the teacher appreciation grant not distributed as
29 stipends to teachers before February must be returned to the
30 department on the earlier of the date set by the department or June 30
31 of that state fiscal year.
- 32 (k) The department, after review by the budget committee, may
33 waive the December 5 deadline under subsection ~~(e)~~ (f) to distribute an
34 annual teacher appreciation grant to the school under this section for
35 that state fiscal year and approve an extension of that deadline to a later
36 date within that state fiscal year, if the department determines that a
37 waiver and extension of the deadline ~~is~~ **are** in the public interest.
- 38 (l) The state board may adopt rules under IC 4-22-2, including
39 emergency rules in the manner provided in IC 4-22-2-37.1, as
40 necessary to implement this section.
- 41 (m) This section expires June 30, 2019.



1 SECTION 186. IC 20-51-4-9, AS AMENDED BY P.L.251-2017,
 2 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 9. (a) Except as provided in subsection (b),
 4 the department shall enforce the following consequences for an eligible
 5 school that is nonpublic:

6 (1) If the school is placed in either of the lowest two (2)
 7 categories or designations under IC 20-31-8-3 for two (2)
 8 consecutive years, the department shall suspend choice
 9 scholarship payments for one (1) year for new students who
 10 would otherwise use a choice scholarship to attend the school.

11 (2) If the school is placed in either of the lowest two (2)
 12 categories or designations under IC 20-31-8-3 for three (3)
 13 consecutive years, the department shall suspend choice
 14 scholarship payments for new students who would otherwise use
 15 a choice scholarship to attend the school until the school is placed
 16 in the middle category or higher category or designation, for two
 17 (2) consecutive years.

18 (3) If the school is placed in the lowest category or designation
 19 under IC 20-31-8-3 for three (3) consecutive years, the
 20 department shall suspend choice scholarship payments for new
 21 students who would otherwise use a choice scholarship to attend
 22 the school until the school is placed in the middle category or
 23 higher category or designation, for three (3) consecutive years.

24 (4) Students who:

25 (A) are currently enrolled at a school described in subdivision
 26 (1), (2), or (3); and

27 (B) qualify for a choice scholarship for the upcoming school
 28 year;

29 may continue to receive a choice scholarship at the school.

30 (b) An eligible school may submit a request to the state board to
 31 waive or delay consequences imposed under subsection (a) for a
 32 particular school year. The state board may grant a request to an
 33 eligible school that requests a waiver or delay under this subsection if
 34 the eligible school demonstrates that a majority of students in the
 35 eligible school demonstrated academic improvement during the
 36 preceding school year. A waiver or delay granted to an eligible school
 37 under this subsection is for one (1) school year only. An eligible school
 38 must make an additional request under this subsection to the state
 39 board to receive further delay or waiver of consequences imposed
 40 under subsection (a).



1 (c) This section may not be construed to prevent a student enrolled
 2 in a school subject to this section from applying for a choice
 3 scholarship in the future at another ~~participating~~ **eligible** school.

4 SECTION 187. IC 21-16-4-10, AS ADDED BY P.L.2-2007,
 5 SECTION 257, IS AMENDED TO READ AS FOLLOWS
 6 [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) Whenever the
 7 commission or its designee has reason to believe that a lender or an
 8 eligible institution fails to meet the eligibility criteria for approved
 9 lenders, the commission or its designee shall call the matter to the
 10 attention of the lender or eligible institution. The lender or eligible
 11 institution is entitled to a reasonable opportunity to respond to the
 12 allegation and, if the alleged violation occurred, to show that it is
 13 corrected or to submit an acceptable plan detailing measures that will
 14 be taken to correct the violation and prevent its recurrence.

15 (b) Upon finding, after reasonable notice and hearing, that a lender
 16 or eligible institution fails to meet the eligibility criteria for approved
 17 lenders, the commission may:

- 18 (1) limit the number or total amount of loans which the lender or
 19 eligible institution may make under this chapter;
- 20 (2) limit the percentage of an eligible institution's total receipts for
 21 tuition and fees which may be derived from loans under this
 22 chapter for a stated period;
- 23 (3) require an eligible institution to obtain a bond, in an
 24 appropriate amount, to provide assurance that it will be able to
 25 meet its financial obligations to students enrolled in eligible
 26 institutions who received loans under this chapter; and
- 27 (4) impose other conditions or requirements on lenders or eligible
 28 institutions, or both, that:

29 (i) **(A)** are reasonable and appropriate as a direct means of
 30 correcting a violation;

31 (ii) **(B)** have a high probability for successfully correcting the
 32 violation; and

33 (iii) **(C)** will promote the purposes of this chapter.

34 SECTION 188. IC 22-4-2-12 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. "Base period"
 36 means the first four (4) of the last five (5) completed calendar quarters
 37 immediately preceding the first day of an individual's benefit period.
 38 ~~Provided, However, That~~ for a claim computed in accordance with
 39 ~~IC 1971, IC~~ 22-4-22, the base period shall be the base period as
 40 outlined in the paying state's law.

41 SECTION 189. IC 22-4-2-33 IS AMENDED TO READ AS
 42 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. The term "new



1 work" wherever used in this article including ~~IC 1971~~, IC 22-4-15-2
 2 means (a) work offered to an individual by an employer with whom ~~he~~
 3 **the individual** has never had a contract of employment; (b) work
 4 offered to an individual by ~~his~~ **the individual's** last employer or any
 5 other employer with whom ~~he~~ **the individual** does not have a contract
 6 of employment at the time the offer is made; and (c) work offered to an
 7 individual by ~~his~~ **the individual's** present employer of (i) different
 8 duties from those ~~he~~ **the individual** has agreed to perform in ~~his~~ **the**
 9 **individual's** existing contract of employment or (ii) different terms or
 10 conditions of employment from those in ~~his~~ **the individual's** existing
 11 contract.

12 SECTION 190. IC 22-4-15-5 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. Except as
 14 provided in ~~IC 1971~~, IC 22-4-22, an individual shall be ineligible for
 15 waiting period or benefit rights: For any week with respect to which or
 16 a part of which ~~he~~ **the individual** receives, is receiving, has received
 17 or is seeking unemployment benefits under an unemployment
 18 compensation law of another state or of the United States: Provided,
 19 That this disqualification shall not apply if the appropriate agency of
 20 such other state or of the United States finally determines that ~~he~~ **the**
 21 **individual** is not entitled to such employment benefits, including
 22 benefits to federal civilian employees and ex-servicemen pursuant to
 23 5 U.S.C. Chapter 85.

24 SECTION 191. IC 22-9-1-1 IS AMENDED TO READ AS
 25 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~IC 1971, 22-9-1~~
 26 **This chapter** shall be known as the Indiana Civil Rights Law.

27 SECTION 192. IC 22-9-1-5 IS AMENDED TO READ AS
 28 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. The members of
 29 the Commission shall be appointed within thirty (30) days after the
 30 effective date of ~~IC 1971 22-9-1~~ **this chapter** and the first meeting
 31 thereof shall be called by the member first appointed within sixty (60)
 32 days after the effective date of ~~IC 1971, 22-9-1.~~ **this chapter.**

33 At its first meeting and at each annual meeting held thereafter, the
 34 Commission shall organize by the election of a chairman and vice
 35 chairman from its membership, each of whom, except those first
 36 elected, shall serve for a term of one (1) year and until his successor is
 37 elected.

38 The Commission shall hold one (1) regular meeting each month,
 39 and such called meetings as its chairman may deem to be necessary.
 40 The April meeting shall be the annual meeting.

41 SECTION 193. IC 23-15-2 IS REPEALED [EFFECTIVE UPON
 42 PASSAGE]. (Resident Agents).



1 SECTION 194. IC 23-19-3-2, AS AMENDED BY P.L.158-2017,
2 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 2. (a) With respect to a federal covered
4 security, as defined in Section 18(b)(2) of the Securities Act of 1933
5 (15 U.S.C. 77r(b)(2)), that is not otherwise exempt under IC 23-19-2-1
6 through IC 23-19-2-3, a rule adopted or order issued under this article
7 may require the filing of any or all of the following records:

8 (1) Before the initial offer of a federal covered security in this
9 state, all records that are part of a federal registration statement
10 filed with the Securities and Exchange Commission under the
11 Securities Act of 1933 and a consent to service of process
12 complying with IC 23-19-6-11 signed by the issuer and the
13 payment of a fee as set forth in subsection (f).

14 (2) After the initial offer of the federal covered security in this
15 state, all records that are part of an amendment to a federal
16 registration statement filed with the Securities and Exchange
17 Commission, under the Securities Act of 1933.

18 (b) A notice filing under subsection (a) is effective for one (1) year
19 commencing on the later of the notice filing or the effectiveness of the
20 offering filed with the Securities and Exchange Commission. On or
21 before expiration, the issuer may renew a notice filing by filing a copy
22 of those records filed by the issuer with the Securities and Exchange
23 Commission that are required by rule or order under this article to be
24 filed and by paying a renewal fee as set forth in subsection (f). A
25 previously filed consent to service of process complying with
26 IC 23-19-6-11 may be incorporated by reference in a renewal. A
27 renewed notice filing becomes effective upon the expiration of the
28 filing being renewed.

29 (c) With respect to a security that is a federal covered security under
30 Section 18(b)(4)(D) of the Securities Act of 1933 (15 U.S.C.
31 77r(b)(4)(D)), that is not otherwise exempt under IC 23-19-2-1 through
32 IC 23-19-2-3, a rule under this article may require a notice filing by or
33 on behalf of an issuer to include a copy of Form D, as promulgated by
34 the Securities and Exchange Commission, 17 CFR 239.500, or a
35 successor form, and a consent to service of process complying with
36 IC 23-19-6-11 signed by the issuer not later than fifteen (15) days after
37 the first sale of the federal covered security in this state.

38 (d) The following provisions apply to offerings made under federal
39 Regulation Crowdfunding (17 CFR 227) and Sections 4(a)(6) and
40 18(b)(4)(C) of the Securities Act of 1933:

41 (1) An issuer that offers and sells securities in this state in a
42 offering exempt under federal Regulation Crowdfunding (17 CFR



1 227), and that either has its principal place of business in this
 2 state or sells fifty percent (50%) or greater of the aggregate
 3 amount of the offering to residents of this state, shall file the
 4 following with the commissioner:

5 (A) A completed Uniform Notice of Federal Crowdfunding
 6 Offering form or copies of all documents filed with the
 7 Securities and Exchange Commission.

8 (B) A consent to service of process on Form U-2 if not filing
 9 on the Uniform Notice of Federal Crowdfunding Offering
 10 form.

11 (2) If the issuer has its principal place of business in this state, the
 12 filing required under subdivision (1) shall be filed with the
 13 commissioner when the issuer makes its initial Form C filing
 14 concerning the offering with the Securities and Exchange
 15 Commission. If the issuer does not have its principal place of
 16 business in this state but residents of this state have purchased
 17 fifty percent (50%) or greater of the aggregate amount of the
 18 offering, the filing required under subdivision (1) shall be filed
 19 when the issuer becomes aware that the purchases have met this
 20 threshold and not later than thirty (30) days after the date of
 21 completion of the offering.

22 (3) The initial notice filing is effective for twelve (12) months
 23 after the date of the filing with the commissioner.

24 (4) For each additional twelve (12) month period in which the
 25 offering is continued, an issuer conducting an offering under
 26 federal Regulation Crowdfunding (17 CFR 227) may renew its
 27 notice filing by filing the following on or before the expiration of
 28 the notice filing a completed Uniform Notice of Federal
 29 Crowdfunding Offering form marked "renewal" or a cover letter
 30 or other document requesting renewal, or both the form and a
 31 cover letter or other document.

32 (5) An issuer may increase the amount of securities offered in this
 33 state by submitting a completed Uniform Notice of Federal
 34 Crowdfunding Offering form marked "amendment" or other
 35 document describing the transaction.

36 (e) The following provisions apply to offerings made under Tier 2
 37 of federal Regulation A and Section 18(b)(3) or Section 18(b)(4) of the
 38 Securities Act of 1933:

39 (1) An issuer planning to offer and sell securities in this state in
 40 an offering exempt under Tier 2 of federal Regulation A shall
 41 submit the following at least twenty-one (21) calendar days prior
 42 to the initial sale in this state:



- 1 (A) A completed Uniform Notice of Regulation A - Tier 2
 2 Offering form or copies of all documents filed with the
 3 Securities and Exchange Commission.
- 4 (B) A consent to service of process on Form U-2 if not filing
 5 on the Uniform Notice of Regulation A - Tier 2 Offering form.
 6 The initial notice filing is effective for twelve (12) months from
 7 the date of the filing with this state.
- 8 (2) For each additional twelve (12) month period in which the
 9 same offering is continued, an issuer conducting a Tier 2 offering
 10 under federal Regulation A may renew its notice filing by filing,
 11 on or before the expiration of the notice filing, the Uniform
 12 Notice of Regulation A - Tier 2 Offering form marked "renewal"
 13 or a cover letter or other document requesting renewal, or both the
 14 form and a cover letter or other document.
- 15 (3) An issuer may increase the amount of securities offered in this
 16 state by submitting a Uniform Notice of Regulation A - Tier 2
 17 Offering form marked "amendment" or other document describing
 18 the transaction.
- 19 (f) At the time of the filing of the information prescribed in
 20 subsection (a) or (b), the issuer shall pay to the commissioner a fee of
 21 nine hundred dollars (\$900). If the notice filing is withdrawn or
 22 otherwise terminated, the commissioner shall retain the fee.
- 23 (g) Except for a federal security under Section 18(b)(1) of the
 24 Securities Act of 1933 (15 U.S.C. 77r(b)(1)), if the commissioner finds
 25 that there is a failure to comply with a notice or fee requirement of this
 26 section, the commissioner may issue a stop order suspending the offer
 27 and sale of a federal covered security in this state. If the deficiency is
 28 corrected, the stop order is void as of the time of its issuance and no
 29 penalty may be imposed by the commissioner.
- 30 SECTION 195. IC 24-4.5-5-204, AS AMENDED BY P.L.159-2017,
 31 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 UPON PASSAGE]: Sec. 204. Debtor's Right to Rescind Certain
 33 Transactions — (1) A violation by a creditor of Section 125 of the
 34 Consumer Credit Protection Act (as defined in IC 24-4.5-1-302)
 35 concerning the debtor's right to rescind a transaction that is a consumer
 36 credit sale or a consumer loan constitutes a violation of IC 24-4.5. A
 37 creditor may not accrue interest during the period when a consumer
 38 loan may be rescinded under Section 125 of the Consumer **Credit**
 39 Protection Act (15 U.S.C. 1635).
- 40 (2) A creditor must make available for disbursement the proceeds
 41 of a transaction subject to subsection (1) on the later of:



1 (A) the date the creditor is reasonably satisfied that the consumer
2 has not rescinded the transaction; or

3 (B) the first business day after the expiration of the rescission
4 period under subsection (1).

5 SECTION 196. IC 24-4.6-1-103 IS AMENDED TO READ AS
6 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 103. Interest at the
7 rate of eight percent (8%) per annum shall be allowed:

8 (a) From the date of settlement on money due on any instrument in
9 writing which does not specify a rate of interest and which is not
10 covered by ~~IC 1971~~, IC 24-4.5 or this article;

11 (b) And from the date an itemized bill shall have been rendered and
12 payment demanded on an account stated, account closed or for money
13 had and received for the use of another and retained without ~~his~~ **the**
14 **other person's** consent.

15 SECTION 197. IC 25-1-3-4 IS AMENDED TO READ AS
16 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. The provisions
17 of this chapter extend to every regulatory board of the state except the
18 disciplinary commission of the supreme court of Indiana which is
19 protected under ~~IC 1971~~, ~~33-2-3-1~~. **IC 33-24-1-2(b)**.

20 SECTION 198. IC 25-6.1-3-4, AS AMENDED BY P.L.59-2014,
21 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
22 UPON PASSAGE]: Sec. 4. (a) Every person other than:

23 (1) an individual who is a licensed auctioneer; or

24 (2) an individual who has a licensed auction house (until July 1,
25 2014);

26 who is seeking to operate as an auction company must obtain a license
27 from the commission. Notwithstanding the fact that an individual who
28 is a licensed auctioneer or (until July 1, 2014) an individual who has a
29 licensed auction house also has an interest in an organization, every
30 organization which seeks to operate an auction company must obtain
31 a license for that auction company.

32 ~~(b) After June 30, 2014, an individual who holds an auction house~~
33 ~~license under IC 25-6.1-3-3 (before its repeal) may not conduct~~
34 ~~business without holding an auction company license as required under~~
35 ~~this article. This subsection expires April 1, 2016.~~

36 ~~(c)~~ **(b)** An individual who holds an unexpired auction house license
37 under IC 25-6.1-3-3 (before its repeal) may file with the commission
38 a completed application for an auction company license on the form
39 prescribed by the commission in rules adopted by the commission
40 under IC 4-22-2. Upon the receipt of a completed application for an
41 auction company license under this chapter, the commission shall
42 examine the application and may verify the information contained in



1 the application. Upon a determination by the commission that an
 2 application is complete and verified, the commission shall issue an
 3 auction company license, in a form it prescribes, to the applicant for a
 4 term equal to the remaining term of the unexpired auction house
 5 license. If an individual described in this subsection files a completed
 6 application for an auction company license before June 1, 2014, the
 7 commission shall determine whether the application is complete and
 8 verified before June 15, 2014. If the commission determines that the
 9 application is complete and verified, the commission shall issue the
 10 individual an auction company license before July 1, 2014.

11 ~~(d)~~ (c) Every such person shall file with the commission a complete
 12 application on the form prescribed by the commission. Each
 13 application shall be accompanied by the license fee prescribed by
 14 section 5 of this chapter and a surcharge described in IC 25-6.1-8-2.

15 ~~(e)~~ (d) Upon the receipt of a completed application for an initial or
 16 renewal license, the commission shall examine the application and may
 17 verify the information contained therein.

18 ~~(f)~~ (e) Upon a determination by the commission that an application
 19 is complete and duly verified, the commission shall issue an auction
 20 company license, in such form as it may prescribe, to the applicant.

21 ~~(g)~~ (f) Auction company licenses shall expire on a date established
 22 by the licensing agency under IC 25-1-6-4, and every fourth year
 23 thereafter.

24 ~~(h)~~ (g) If the holder of an auction company license does not renew
 25 the license by the date established by the licensing agency, the license
 26 expires and becomes invalid without any action taken by the
 27 commission.

28 ~~(i)~~ (h) The holder of an auction company license that has been
 29 expired for not more than four (4) years may have the license reinstated
 30 by meeting the requirements under IC 25-1-8-6(c).

31 ~~(j)~~ (i) The holder of an auction company license that has been
 32 expired for more than four (4) years may have the license reinstated by
 33 satisfying the requirements for reinstatement under IC 25-1-8-6(d).

34 ~~(k)~~ (j) Any individual who wishes to operate an auction company,
 35 and who is exempt under subsection (a) from obtaining an auction
 36 company license, shall, not more than thirty (30) days before the date
 37 on which the individual begins to operate an auction company, notify
 38 the commission, in a writing signed by the individual, that the
 39 individual is operating as an auction company or as more than one (1)
 40 auction company. The individual shall specify in such written
 41 notification the trade or business name, and the address of the principal
 42 place of business, of each auction company which the individual



1 operates. Whenever an individual to whom this subsection applies shall
 2 discontinue the operation of an auction company ~~therefore~~ operated
 3 by the individual, or shall change its address or trade or business name,
 4 the individual shall promptly notify the secretary of the commission of
 5 such discontinuance or change, in a writing signed by the individual.

6 SECTION 199. IC 25-9 IS REPEALED [EFFECTIVE UPON
 7 PASSAGE]. (Boxing and Sparring Matches).

8 SECTION 200. IC 25-23.6-9 IS REPEALED [EFFECTIVE UPON
 9 PASSAGE]. (Marriage and Family Therapist; Privileged
 10 Communications).

11 SECTION 201. IC 26-1-2-721 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 721. Remedies for
 13 material misrepresentation or fraud include all remedies available
 14 under this ~~IC 1971, 26-1-2~~ **chapter** for non-fraudulent breach. In all
 15 suits based on fraud or material misrepresentation, if the plaintiff
 16 recovers judgment in any amount, ~~he~~ **the plaintiff** shall also be entitled
 17 to recover reasonable attorney fees which shall be entered by the court
 18 trying the suit as part of the judgment in that suit. Neither rescission or
 19 a claim for rescission of the contract for sale nor rejection or return of
 20 the goods shall bar or be deemed inconsistent with a claim for damages
 21 or other remedy.

22 SECTION 202. IC 27-1-9-4 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. Any domestic
 24 corporation may consolidate with any other corporation or
 25 corporations, subject to the provisions of sections 1 and 2 of this
 26 chapter, in the following manner:

27 (a) Agreement of Consolidation. The board of directors of each
 28 corporation shall, by a resolution adopted by a majority vote of the
 29 members of such board, approve a joint agreement of consolidation
 30 setting forth:

31 (1) The names of the corporations proposing to consolidate, and the
 32 name of the new corporation into which they proposed to consolidate,
 33 which is hereinafter designated as the new corporation;

34 (2) The terms and conditions of the proposed consolidation and the
 35 mode of carrying the same into effect;

36 (3) The manner and basis, if any, of converting the shares of each
 37 stock corporation into shares of other securities or obligations of the
 38 new corporation, or, in whole or in part, into cash, property, shares, or
 39 other securities or obligations of any other corporation;

40 (4) With respect to the new corporation, all of the statements
 41 required by ~~IC 1971, IC 27-1-6-4~~ to be set forth in original articles of
 42 incorporation for corporations formed under this article; and



1 (5) Such other provisions with respect to the proposed consolidation
2 as are deemed necessary or desirable;

3 (b) Adoption of Agreement. The agreement of consolidation shall
4 then be submitted to a vote of the shareholders, members or
5 policyholders entitled to vote in respect thereof of each corporation in
6 the same manner as provided in section 3 of this chapter and this
7 agreement shall be adopted by such corporation upon receiving the
8 affirmative vote of such proportion of the shareholders, members or
9 policyholders, as provided in section 8 of this chapter; and the adoption
10 thereof by directors and by the shareholders, members or policyholders
11 shall be followed by the same notice to shareholders, members or
12 policyholders as ~~hereinabove~~ provided in paragraphs (a), (b) and (c) of
13 section 3 of this chapter in case of a merger.

14 (c) Objections. Any shareholder, member or policyholder, of any
15 such corporation who did not vote in favor of the adoption of the
16 agreement of consolidation, may object to such consolidation in the
17 manner and with the effect provided in sections 9 and 10 of this
18 chapter.

19 (d) Reapproval and Execution of Agreement. Upon the adoption of
20 the agreement of consolidation it shall again be considered by the
21 board of directors of each corporation a party to the agreement, and, if
22 again approved and the execution of the agreement authorized by such
23 board, the agreement shall be signed and filed, all in the same manner
24 and within the same time as provided in subsection (e) of section 3 of
25 this chapter.

26 (e) Articles of Consolidation. Under the execution of the agreement
27 of consolidation by all of the corporations parties thereto, articles of
28 consolidation shall be executed and filed, accompanied by the fees
29 prescribed by law in the same manner and form and in such multiple
30 copies as provided in subsection (f) of section 3 of this chapter.

31 (f) Certificate of Consolidation and Incorporation. Upon the
32 presentation of the articles of consolidation, the secretary of state, if ~~he~~
33 **the secretary of state** finds that they conform to law, shall indorse ~~his~~
34 **the secretary of state's** approval on each of the multiple copies of the
35 articles, and, when all fees have been paid as required by law, shall file
36 one (1) copy of the articles of consolidation in ~~his~~ **the secretary of**
37 **state's** office and issue a certificate of consolidation and incorporation,
38 and shall return the remaining copies of the articles bearing the
39 indorsement of ~~his~~ **the secretary of state's** approval, together with the
40 certificate of consolidation and incorporation, to the new corporation,
41 or its representatives.



1 (g) Filing Certificate. The surviving corporation shall obtain a
 2 certified copy of the certificate of consolidation and incorporation from
 3 the secretary of state and file the same with the department,
 4 accompanied by a copy of the articles of consolidation bearing the
 5 indorsement of the approval of the secretary of state.

6 SECTION 203. IC 27-1-12-15 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) Any person
 8 who is not of the full age of Eighteen (18) years but who is of the age,
 9 as determined by the nearest birthday, of not less than sixteen (16)
 10 years, shall be deemed competent to contract for life, accident and
 11 sickness insurance or annuities upon the life of such minor for the
 12 benefit of such minor or for the benefit of the father, mother, husband,
 13 wife, brother or sister, child or children, or any grandparent of such
 14 minor, and to exercise and enjoy every right, privilege and benefit
 15 provided by any such contracts on the life of such minor, subject to the
 16 foregoing limitations as to the designation of beneficiary.

17 (b) No person who shall have attained the age of eighteen (18) years
 18 is incompetent because of age to contract for any of the kinds of
 19 insurance described in Class 1 of ~~IC 1971~~, IC 27-1-5-1, or to exercise
 20 and enjoy every right, privilege and benefit provided by any such
 21 Contract.

22 (c) No person who shall have attained the age of eighteen (18) years
 23 is incompetent because of age to receive and to give full acquittance
 24 and discharge for payments made to such person by a life insurance
 25 company under the provisions of a contract of insurance of any of the
 26 kinds described in Class 1 of ~~IC 1971~~, IC 27-1-5-1, or under the
 27 provisions of a settlement agreement executed in connection with any
 28 such contract of insurance.

29 SECTION 204. IC 27-1-12-33 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. Variable life
 31 insurance policies (contracts providing for immediate or future life
 32 insurance benefits as described in Class 1 (c) of ~~IC 1971~~, IC 27-1-5-1),
 33 to the extent that benefits thereunder are on a variable basis, shall
 34 contain a statement to that effect in lieu of stipulating the dollar amount
 35 of benefits. Such policies shall also contain such grace period,
 36 reinstatement, and nonforfeiture provisions, and shall be subject to the
 37 establishment of such reserve liabilities, in accordance with actuarial
 38 procedures that recognize the variable nature of benefits provided and
 39 any mortality guarantees, as the commissioner shall by regulation
 40 prescribe. Upon promulgation of such regulation, variable life
 41 insurance policies shall not thereafter be subject to the grace period,
 42 nonforfeiture, policy loan, reinstatement, and valuation provisions of



1 the Indiana Insurance Law applicable to or required to be contained in
2 other policies of life insurance. Such regulation shall establish such
3 other requirements with respect to variable life insurance policies,
4 variable life insurance, or any matter incidental thereto, as the
5 commissioner deems to be in the public interest.

6 SECTION 205. IC 27-3-3-2 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) Any parent
8 corporation may acquire all of the issued and outstanding voting stock
9 of its subsidiary insurer not owned by the parent corporation in
10 exchange for shares or other securities of the parent corporation, or
11 cash, other consideration, or any combination of the foregoing, in the
12 manner provided in this section. The board of directors of the parent
13 corporation, by resolution approved by a majority of the whole board,
14 shall adopt a plan of acquisition setting forth:

- 15 (1) the name of the subsidiary insurer;
- 16 (2) the designation and a description of the voting rights of each
17 class, and any series thereof, of voting stock of the subsidiary
18 insurer;
- 19 (3) the total number of issued and outstanding shares of each
20 class, and any series thereof, of voting stock of the subsidiary
21 insurer, the number of such shares owned by the parent
22 corporation and, if either of the foregoing is subject to change
23 prior to the proposed acquisition, the manner in which any change
24 may occur;
- 25 (4) the terms and conditions of the acquisition, including the
26 consideration to be paid and the proposed effective date of
27 acquisition, and a statement clearly describing the rights of
28 shareholders dissenting from the plan of acquisition;
- 29 (5) if the parent corporation is not authorized to do business in
30 this state, its consent to the enforcement against it in this state of
31 the rights of shareholders pursuant to the plan of acquisition or
32 the rights of shareholders dissenting from that plan, and a
33 designation of the commissioner as the agent upon whom process
34 may be served against the parent corporation in any action or
35 proceeding to enforce those rights; and
- 36 (6) such other provisions with respect to the acquisition as the
37 board of directors of the parent corporation deems necessary or
38 appropriate.

39 (b) Upon adoption of a plan of acquisition, the parent corporation
40 shall submit that plan to the commissioner in duplicate, certified by the
41 secretary or an assistant secretary of the parent corporation as having
42 been adopted in accordance with the provisions of this chapter. Within



1 thirty (30) days from the date the plan is submitted to the
2 commissioner, ~~he~~ **the commissioner** shall endorse ~~his~~ **the**
3 **commissioner's** approval or disapproval and the date thereof on both
4 copies of the plan, file one (1) copy of the plan in ~~his~~ **the**
5 **commissioner's** offices, and deliver the other copy to the parent
6 corporation. No plan of acquisition shall take effect unless the approval
7 of the commissioner has been obtained. The commissioner shall
8 approve the plan of acquisition if ~~he~~ **the commissioner** is satisfied that
9 the plan complies with this chapter and that the terms and conditions
10 of the plan of acquisition are fair and reasonable. If the commissioner
11 disapproves the plan, ~~he~~ **the commissioner** shall advise the parent
12 corporation in writing of the reasons for ~~his~~ disapproval. The
13 commissioner's disapproval of a plan of acquisition shall be subject to
14 judicial review upon the petition of the parent corporation in
15 accordance, so far as practical, with IC 4-21.5-5.

16 (c) If the commissioner approves the plan of acquisition, and if the
17 plan has not been abandoned, the parent corporation shall deliver a
18 copy of the plan or a summary thereof approved by the commissioner
19 to each person who, as of the date of delivery, is a holder of record of
20 voting stock to be acquired pursuant to the plan. Delivery shall be made
21 either in person or by depositing a copy of the plan or an approved
22 summary thereof in the United States mails, postage prepaid, addressed
23 to the shareholder at ~~his~~ **the shareholder's** address of record as
24 furnished by the subsidiary insurer or its transfer agent. The parent
25 corporation shall thereafter file with the commissioner an affidavit of
26 its secretary or assistant secretary setting forth that the delivery was
27 made and the date of delivery.

28 (d) Notwithstanding approval by the commissioner of the plan of
29 acquisition or delivery of the plan or of an approved summary thereof
30 to shareholders, the plan of acquisition may be abandoned at any time
31 prior to the proposed effective date of acquisition pursuant to a
32 provision for abandonment, if any, contained in the plan.

33 (e) Upon compliance with the requirements of this section and if the
34 plan of acquisition has not been abandoned, ownership of the voting
35 stock to be acquired pursuant to the plan shall automatically vest in the
36 parent corporation on the date of acquisition proposed in the plan,
37 without any physical transfer or deposit of certificates representing that
38 voting stock, and the parent corporation shall be entitled to have new
39 certificates therefor registered in its name. Shareholders whose voting
40 stock is so acquired shall cease to be shareholders and shall have only
41 the right to receive the consideration to be paid in exchange for their
42 voting stock pursuant to the plan of acquisition.



1 SECTION 206. IC 27-3-3-3 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Within thirty
3 (30) days after delivery of the plan of acquisition or an approved
4 summary thereof to shareholders as ~~hereinabove~~ provided **in section**
5 **2 of this chapter**, any shareholder of the subsidiary insurer may notify
6 the subsidiary insurer in writing of ~~his~~ **the shareholder's** dissent from
7 the plan and of ~~his~~ **the shareholder's** demand for payment of fair value
8 of ~~his~~ **the shareholder's** voting stock, and, if the acquisition proposed
9 in the plan is effected, the subsidiary insurer shall pay to each
10 dissenting shareholder, upon surrender of the certificate or certificates
11 representing the affected voting stock, the fair value thereof as of the
12 day prior to the date on which the plan of acquisition was adopted by
13 the board of directors of the parent corporation, excluding any
14 appreciation or depreciation in anticipation of, or resulting from, that
15 corporate action. Dissent and demand under this section shall be
16 accompanied by the certificate or certificates representing the
17 dissenting shareholder's voting stock for notation thereon that dissent
18 and demand have been made, unless a court of competent jurisdiction,
19 for good and sufficient cause shown, shall otherwise direct. Dissent and
20 demand shall only be made jointly by holders of voting stock jointly
21 held. Any shareholder failing to make the dissent and demand
22 accompanied by certificates representing ~~his~~ **the shareholder's** voting
23 stock within the thirty (30) day period shall be bound by the terms and
24 conditions of the plan of acquisition. Any shareholder making dissent
25 and demand accompanied by certificates representing ~~his~~ **the**
26 **shareholder's** voting stock shall thereafter have no rights with respect
27 to that voting stock except the right to receive payment therefor under
28 this section, and a transferee of voting stock shall acquire by the
29 transfer no rights other than those which the original dissenting
30 shareholder had after making dissent and demand.

31 No dissent and demand may be withdrawn unless the president or
32 a vice-president of the subsidiary insurer shall consent thereto in
33 writing. If, however, dissent and demand is withdrawn upon such
34 consent, or if the plan of acquisition is abandoned, or if a dissenting
35 shareholder fails to submit for notation or surrender for payment the
36 certificate or certificates representing ~~his~~ **the shareholder's** voting
37 stock at the time and in the manner required by this section, or if a
38 dissenting shareholder does not file a petition for a determination of
39 fair value of ~~his~~ **the shareholder's** voting stock within the time and in
40 the manner provided in this section and the subsidiary insurer does not
41 file a petition for such determination, or if a court of competent
42 jurisdiction determines that a dissenting shareholder is not entitled to



1 the relief provided by this section, then the right of the dissenting
 2 shareholder to be paid the fair value of ~~his~~ **the shareholder's** voting
 3 stock shall cease and ~~his~~ **the shareholder's** status and rights shall be
 4 the same as a shareholder failing to make dissent and demand, without
 5 prejudice to any corporate proceedings which may have been taken
 6 during the interim.

7 Within sixty (60) days after the acquisition proposed in the plan is
 8 effected, the subsidiary insurer shall give written notice thereof to each
 9 shareholder who has made dissent and demand as in this section
 10 provided, and shall make a written offer to each ~~such~~ dissenting
 11 shareholder to pay for ~~his~~ **the shareholder's** voting stock a specified
 12 price deemed by the subsidiary insurer to be the fair value thereof. This
 13 notice and offer shall be made when deposited in the United States
 14 mails, postage prepaid, addressed to the dissenting shareholder at ~~his~~
 15 **the shareholder's** address of record. If the offer is accepted in writing
 16 by the dissenting shareholder, the subsidiary insurer shall pay the
 17 specified price to the dissenting shareholder upon surrender of the
 18 certificate or certificates representing ~~his~~ **the shareholder's** voting
 19 stock. Upon such payment the dissenting shareholder shall cease to
 20 have any interest in such voting stock and such voting stock shall be
 21 retired by the subsidiary insurer pursuant to ~~IC 1971~~, **IC 27-1-8-12**.

22 If within thirty (30) days after the date of the mailing of the written
 23 offer the subsidiary insurer and a dissenting shareholder do not agree
 24 in writing upon the fair value, the subsidiary insurer or the dissenting
 25 shareholder may, within ninety (90) days after the date of the mailing
 26 of the written offer, petition the circuit or superior court of the county
 27 in which the principal office of the subsidiary insurer is located to
 28 appraise the fair value of the voting stock as of the day prior to the date
 29 on which the plan of acquisition was adopted by the board of directors
 30 of the parent corporation, excluding any appreciation or depreciation
 31 in anticipation of, or resulting from, that corporate action. If more than
 32 one (1) petition is filed, the petitions may be consolidated or joint
 33 hearings may be held thereon. The practice, procedure and judgment
 34 in the circuit or superior court shall be the same, so far as practical, as
 35 that under the eminent domain laws in this state. The judgment of the
 36 circuit or superior court shall be final. A judgment shall be payable
 37 only upon and concurrently with the surrender by such dissenting
 38 shareholder to the subsidiary insurer of the certificate or certificates
 39 representing the voting stock. Upon payment of the judgment, the
 40 dissenting shareholder shall cease to have any interest in the voting
 41 stock and such voting stock shall be retired by the subsidiary insurer
 42 pursuant to ~~IC 1971~~, **IC 27-1-8-12**.



1 This section shall provide the exclusive method for dissenting from
2 a plan of acquisition effected pursuant to this chapter and demanding
3 payment of fair value of the voting stock acquired or to be acquired
4 under such a plan.

5 SECTION 207. IC 27-8-5.6-1, AS AMENDED BY P.L.173-2007,
6 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
7 UPON PASSAGE]: Sec. 1. (a) As used in this chapter, the term
8 "accident and sickness insurance" means any policy or contract
9 covering one (1) or more of the kinds of insurance described in classes
10 1(b) or 2(a) of ~~IC 1971~~; IC 27-1-5-1, as governed by ~~IC 1971~~;
11 IC 27-8-5.

- 12 (b) The term does not include the following:
 - 13 (1) Accident only, credit, dental, vision, Medicare supplement,
 - 14 long term care, or disability income insurance.
 - 15 (2) Coverage issued as a supplement to liability insurance.
 - 16 (3) Worker's compensation or similar insurance.
 - 17 (4) Automobile medical payment insurance.
 - 18 (5) A specified disease policy.
 - 19 (6) A short term insurance plan that:
 - 20 (A) may not be renewed; and
 - 21 (B) has a duration of not more than six (6) months.
 - 22 (7) A policy that provides indemnity benefits not based on any
 - 23 expense incurred requirement, including a plan that provides
 - 24 coverage for:
 - 25 (A) hospital confinement, critical illness, or intensive care; or
 - 26 (B) gaps for deductibles or copayments.
 - 27 (8) A supplemental plan that always pays in addition to other
 - 28 coverage.
 - 29 (9) A student health plan.
 - 30 (10) An employer sponsored health benefit plan that is:
 - 31 (A) provided to individuals who are eligible for Medicare; and
 - 32 (B) not marketed as, or held out to be, a Medicare supplement
 - 33 policy.

34 SECTION 208. IC 27-8-15-14, AS AMENDED BY P.L.72-2016,
35 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
36 UPON PASSAGE]: Sec. 14. (a) This subsection applies only with
37 respect to grandfathered health plan coverage described in 45 CFR
38 147.140. As used in this chapter, "small employer" means any person,
39 firm, corporation, limited liability company, partnership, or association
40 actively engaged in business who, on at least fifty percent (50%) of the
41 working days of the employer during the preceding calendar year,
42 employed at least two (2) but not more than fifty (50) eligible



1 employees, the majority of whom work in Indiana. In determining the
 2 number of eligible employees, companies that are affiliated companies
 3 or that are eligible to file a combined tax return for purposes of state
 4 taxation are considered one (1) employer.

5 (b) If the commissioner of insurance determines that it is necessary
 6 or appropriate, the department of insurance may adopt emergency rules
 7 under IC 4-22-2-37.1 to conform the definition set forth in subsection
 8 (a) with PPACA (as defined in IC 27-19-2-14). Notwithstanding
 9 IC 4-22-2-37.1(g), an emergency rule adopted under this subsection
 10 expires on the date occurring one (1) year after the date on which the
 11 emergency rule takes effect. This subsection expires January 1, 2017.

12 (c) (b) This subsection applies only with respect to a health
 13 insurance plan that does not provide grandfathered health plan
 14 coverage described in 45 CFR 147.140. As used in this chapter, "small
 15 employer" means any person, firm, corporation, limited liability
 16 company, partnership, or association actively engaged in business who,
 17 on at least fifty percent (50%) of the working days of the employer
 18 during the preceding calendar year, employed at least one (1) but not
 19 more than fifty (50) employees. In determining the number of
 20 employees, companies that are treated as a single employer under
 21 Section 414(b), 414(c), 414(m), or 414(o) of the Internal Revenue Code
 22 are treated as one (1) employer.

23 SECTION 209. IC 28-1-20-4, AS AMENDED BY P.L.159-2017,
 24 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 25 JANUARY 1, 2018 (RETROACTIVE)]: Sec. 4. (a) Except as provided
 26 in subsections (c), (d), (g), and (o), it is unlawful for any person, firm,
 27 limited liability company, or corporation (other than a bank or trust
 28 company, a bank holding company, a subsidiary of a bank or trust
 29 company, a subsidiary of a bank holding company, a subsidiary of a
 30 savings bank, or a subsidiary of a savings association organized or
 31 reorganized under IC 28 or statutes in effect at the time of organization
 32 or reorganization or under the laws of the United States):

33 (1) to use the word, or a derivation of the word, "bank", "banc",
 34 "banco", or "bankcor", as a part of the name or title of the person,
 35 firm, limited liability company, or corporation, whether the word
 36 is used as the person's, firm's, limited liability company's, or
 37 corporation's official entity name or an assumed business name
 38 under ~~IC 23-15-1-1~~, **IC 23-0.5-3-4**, if the use of the word would
 39 create a substantial likelihood of misleading the public by
 40 implying that the person, firm, limited liability company, or
 41 corporation is a state or federally chartered bank, trust company,
 42 savings bank, or savings association; or



- 1 (2) to advertise or represent the person, firm, limited liability
2 company, or corporation to the public:
- 3 (A) as a bank or trust company or a corporate fiduciary; or
4 (B) as affording the services or performing the duties which by
5 law only a bank or trust company or a corporate fiduciary is
6 entitled to afford and perform.
- 7 (b) A financial institution organized under the laws of any state or
8 the United States is authorized to do business in Indiana:
- 9 (1) at its principal office;
10 (2) at any branch office; or
11 (3) otherwise;
- 12 using a name other than its official entity name if the financial
13 institution notifies the department at least ten (10) days before using
14 the other name.
- 15 (c) An out-of-state financial institution with the word "bank" in its
16 legal name may use the word "bank" if the financial institution is
17 insured by the Federal Deposit Insurance Corporation or its successor.
- 18 (d) A building and loan association organized under IC 28-4 (before
19 its repeal) may include in its name or title:
- 20 (1) the words "savings bank"; or
21 (2) the word "bank" if the name or title also includes either the
22 words "savings bank" or letters "SB".
- 23 A building and loan association that includes "savings bank" in its title
24 under this section does not by that action become a savings bank for
25 purposes of IC 28-6.1.
- 26 (e) The name or title of a savings bank governed by IC 28-6.1 must
27 include the words "savings bank" or the letters "SB".
- 28 (f) A savings association may include in its name the words
29 "building and loan association".
- 30 (g) A bank holding company (as defined in 12 U.S.C. 1841) may use
31 the word "bank" or "banks" as a part of its name. However, this
32 subsection does not permit a bank holding company to advertise or
33 represent itself to the public as affording the services or performing the
34 duties that by law a bank or trust company only is entitled to afford and
35 perform.
- 36 (h) The department is authorized to investigate the business affairs
37 of any person, firm, limited liability company, or corporation that uses
38 "bank", "banc", or "banco" in its title or holds itself out as a bank,
39 corporate fiduciary, or trust company for the purpose of determining
40 whether the person, firm, limited liability company, or corporation is
41 violating any of the provisions of this article, and, for that purpose, the
42 department and its agents shall have access to any and all of the books,



1 records, papers, and effects of the person, firm, limited liability
2 company, or corporation. In making its examination, the department
3 may examine any person and the partners, officers, members, or agents
4 of the firm, limited liability company, or corporation under oath,
5 subpoena witnesses, and require the production of the books, records,
6 papers, and effects considered necessary. On application of the
7 department, the circuit or superior court of the county in which the
8 person, firm, limited liability company, or corporation maintains a
9 place of business shall, by proper proceedings, enforce the attendance
10 and testimony of witnesses and the production and examination of
11 books, papers, records, and effects.

12 (i) The department is authorized to exercise the powers under
13 IC 28-11-4 against a person, firm, limited liability company, or
14 corporation that improperly holds itself out as a financial institution.

15 (j) A person, firm, limited liability company, or corporation who
16 violates this section is subject to a penalty of five hundred dollars
17 (\$500) per day for each and every day during which the violation
18 continues. The penalty imposed shall be recovered in the name of the
19 state on relation of the department and, when recovered, shall be paid
20 into the financial institutions fund established by IC 28-11-2-9.

21 (k) The word, or a derivation of the word, "bank", "banc", "banco",
22 or "bankcor" may not be included in the name of a corporate fiduciary
23 if the inclusion of the word would create a substantial likelihood of
24 misleading the public by implying that the corporate fiduciary is a state
25 or federally chartered bank, trust company, savings bank, or savings
26 association.

27 (l) A person, firm, limited liability company, or corporation may not
28 use the name of an existing depository financial institution or holding
29 company of a depository financial institution, or a name confusingly
30 similar to that of an existing depository financial institution or holding
31 company of a depository financial institution, when marketing to or
32 soliciting business from a customer or prospective customer if the
33 reference to the existing depository financial institution or holding
34 company of a depository financial institution is:

35 (1) without the consent of the existing depository financial
36 institution or holding company of a depository financial
37 institution; and

38 (2) in a manner that could cause a reasonable person to believe
39 that the marketing material or solicitation:

40 (A) originated from;

41 (B) is endorsed by; or

42 (C) is in any other way the responsibility of;



1 the existing depository financial institution or holding company of a
2 depository financial institution.

3 (m) An existing depository financial institution or holding company
4 of a depository financial institution may, in addition to any other
5 remedies available under the law, report an alleged violation of
6 subsection (l) to the department. If the department finds that the
7 marketing material or solicitation in question is in violation of
8 subsection (l), the department may direct the person, firm, limited
9 liability company, or corporation to cease and desist from using that
10 marketing material or solicitation in Indiana. If that person, firm,
11 limited liability company, or corporation persists in using the marketing
12 material or solicitation, the department may impose a civil penalty of
13 up to fifteen thousand dollars (\$15,000) for each violation. Each
14 instance in which the marketing material or solicitation is sent to a
15 customer or prospective customer constitutes a separate violation of
16 subsection (l).

17 (n) Nothing in subsection (l) or (m) prohibits the use of or reference
18 to the name of an existing depository financial institution or holding
19 company of a depository financial institution in marketing materials or
20 solicitations, if the use or reference does not deceive or confuse a
21 reasonable person regarding whether the marketing material or
22 solicitation:

- 23 (1) originated from;
- 24 (2) is endorsed by; or
- 25 (3) is in any other way the responsibility of;

26 the existing depository financial institution or holding company of a
27 depository financial institution.

28 (o) A person, firm, limited liability company, or corporation may
29 use the word, or a derivation of the word, "bank", "banc", "banco", or
30 "bankcor" if the use of the word would not create a substantial
31 likelihood of misleading the public by implying that the person, firm,
32 limited liability company, or corporation is a state or federally
33 chartered bank, trust company, savings bank, or savings association.

34 (p) As used in this section, "depository financial institution" has the
35 meaning set forth in IC 28-1-1-6.

36 (q) The department may adopt rules under IC 4-22-2 to implement
37 this section.

38 SECTION 210. IC 29-1-7-20 IS AMENDED TO READ AS
39 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. In a suit:

- 40 (1) objecting to the probate of a will under section 16 of this
41 chapter; or



1 (2) testing the validity of a will after probate under section 17 of
 2 this chapter; ~~the burden of proof is upon the contestor.~~
 3 **the burden of proof is upon the contestor.**
 4 SECTION 211. IC 29-1-7-24 IS AMENDED TO READ AS
 5 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. Except as
 6 provided in ~~IC 1971~~; IC 29-1-8-1, 2; **IC 29-1-8-2, and 3; IC 29-1-8-3,**
 7 and ~~IC 1971~~; IC 29-1-13-2, no will is effective for the purpose of
 8 proving title to, or the right to the possession of, any real or personal
 9 property disposed of by the will, until it has been admitted to probate.
 10 SECTION 212. IC 29-1-15-11 IS AMENDED TO READ AS
 11 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. A personal
 12 representative may file a petition to sell, mortgage or lease any real
 13 property belonging to the estate. The petition shall set forth the reasons
 14 for the application and describe the property involved. ~~He~~ **The**
 15 **personal representative** may apply for different authority as to
 16 separate parts of the property; or ~~he~~ **the personal representative** may
 17 apply in the alternative for authority to sell, mortgage or lease. Upon
 18 the filing of the petition, the court shall fix the time and place for the
 19 hearing thereof. Notice of the hearing, unless waived, shall be given to
 20 all heirs and lienholders, except holders of liens created by said heirs,
 21 whose liens are to be extinguished or transferred to the proceeds of said
 22 sale in case of intestacy and to all devisees and lienholders, except
 23 holders of liens created by said devisees, whose liens are to be
 24 extinguished or transferred to the proceeds of said sale in case of
 25 testacy, and the notice shall state briefly the nature of the application
 26 and shall be given as provided ~~IC 1971~~; **in IC 29-1-1-12.** However, as
 27 to any real property valued at not more than one thousand dollars
 28 (\$1,000.00) exclusive of any liens the court may, in its discretion, hear
 29 and act upon the petition without notice to heirs or devisees. At the
 30 hearing and upon satisfactory proofs, the court may order the sale,
 31 mortgage or lease of the property described or any part thereof. When
 32 a claim secured by a mortgage on real property is, under the provisions
 33 of this probate code, payable at the time of distribution of the estate or
 34 prior thereto, the court with the consent of the mortgagee may,
 35 nevertheless, order the sale of the real property subject to the mortgage,
 36 but such consent shall release the estate should a deficiency later
 37 appear.
 38 SECTION 213. IC 29-3-7-7, AS AMENDED BY P.L.187-2015,
 39 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 UPON PASSAGE]: Sec. 7. A court may not appoint a person to serve
 41 as the guardian or permit a person to continue to serve as a guardian if
 42 the person:



1 (1) is a sexually violent predator (as described in IC 35-38-1-7.5);
 2 (2) was at least eighteen (18) years of age at the time of the
 3 offense and was convicted of child molesting (IC 35-42-4-3) or
 4 sexual misconduct with a minor (IC 35-42-4-9) against a child
 5 less than sixteen (16) years of age:
 6 (A) by using or threatening the use of deadly force;
 7 (B) while armed with a deadly weapon; or
 8 (C) that resulted in serious bodily injury; or
 9 (3) was less than eighteen (18) years of age at the time of the
 10 offense and was convicted as an adult of:
 11 (A) an offense described in:
 12 (i) IC 35-42-4-1;
 13 (ii) IC 35-42-4-2 (before its repeal);
 14 (iii) IC 35-42-4-3 as a Class A or Class B felony (for crimes
 15 committed before July 1, 2014) or as a Level 1, Level 2,
 16 Level 3, or Level 4 felony (for crimes committed after June
 17 30, 2014);
 18 (iv) IC 35-42-4-5(a)(1);
 19 (v) IC 35-42-4-5(a)(2);
 20 (vi) IC 35-42-4-5(a)(3) **(before that provision was**
 21 **redesignated by P.L.158-2013, SECTION 441);**
 22 (vii) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for
 23 crimes committed before July 1, 2014) or as a Level 2, Level
 24 3, or Level 4 felony (for crimes committed after June 30,
 25 2014);
 26 (viii) IC 35-42-4-5(b)(2); or
 27 (ix) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for
 28 crimes committed before July 1, 2014) or as a Level 2, Level
 29 3, or Level 4 felony (for crimes committed after June 30,
 30 2014);
 31 (B) an attempt or conspiracy to commit a crime listed in clause
 32 (A); or
 33 (C) a crime under the laws of another jurisdiction, including a
 34 military court, that is substantially equivalent to any of the
 35 offenses listed in clauses (A) and (B).
 36 SECTION 214. IC 30-4-2-11 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (~~Trustee's~~
 38 ~~Capacity~~)
 39 (a) If the trustee is a natural person, ~~he~~ **the trustee** must have the
 40 capacity to take, hold, and deal with property for ~~his~~ **the trustee's** own
 41 benefit and must be at least eighteen (18) years of age, be of sound
 42 mind and of good moral character.



1 (b) If the trustee is a corporation, it must have the power to take,
2 hold, and deal with property for its own benefit and have the power to
3 act as a trustee.

4 (c) Subject to ~~IC 1971, 30-4-2-8~~, **section 8 of this chapter**, the fact
5 that the person named to be trustee is also a beneficiary will not
6 disqualify ~~him~~ **the person** from acting as trustee if ~~he~~ **the person** is
7 otherwise qualified.

8 SECTION 215. IC 31-9-2-72.6 IS REPEALED [EFFECTIVE
9 UPON PASSAGE]. Sec. 72.6. "~~Kinship care navigator~~", for purposes
10 of ~~IC 31-25-2-20~~; means a person that assists kinship caregivers with
11 understanding and navigating the system of services for children in
12 out-of-home care under the pilot projects established under
13 ~~IC 31-25-2-20~~.

14 SECTION 216. IC 31-9-2-133, AS AMENDED BY P.L.183-2017,
15 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
16 UPON PASSAGE]: Sec. 133. (a) "Victim of child abuse or neglect",
17 for purposes of IC 31-32-11-1 and IC 31-33, refers to a child as
18 described in:

- 19 (1) IC 31-34-1-1 through IC 31-34-1-5;
20 (2) ~~IC 31-34-1-10(a)~~; **IC 31-34-1-10**; or
21 (3) IC 31-34-1-11;

22 regardless of whether the child needs care, treatment, rehabilitation, or
23 the coercive intervention of a court.

24 (b) The term does not include a child who is alleged to be a victim
25 of a sexual offense under IC 35-42-4-3 unless the alleged offense under
26 IC 35-42-4-3 involves the fondling or touching of the buttocks,
27 genitals, or female breasts.

28 SECTION 217. IC 31-19-9-18, AS AMENDED BY P.L.183-2017,
29 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
30 UPON PASSAGE]: Sec. 18. (a) This section does not apply to the
31 consent of an agency or local office that is served with notice under
32 IC 31-19-4.5 and has lawful custody of a child whose adoption is being
33 sought.

34 (b) The consent of a person who is served with notice under
35 IC 31-19-4.5 to adoption is irrevocably implied without further court
36 action if the person:

- 37 (1) fails to file a motion to contest the adoption as required under
38 IC 31-19-10 not later than thirty (30) days after service of notice
39 under IC 31-19-4.5; or
40 (2) files a motion to contest the adoption as required under
41 IC 31-19-10 but fails to:

- 42 (A) appear at the hearing to contest the adoption; and



- 1 (B) prosecute the motion to contest without unreasonable
 2 delay.
- 3 (c) A court shall dismiss a motion to contest an adoption filed under
 4 subsection ~~(a)(2)~~ **(b)(2)** with prejudice and the person's consent to the
 5 adoption shall be irrevocably implied if the court finds that the person
 6 who filed the motion to contest is failing to prosecute the motion
 7 without unreasonable delay.
- 8 SECTION 218. IC 31-30-1-2.5, AS AMENDED BY P.L.168-2014,
 9 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 UPON PASSAGE]: Sec. 2.5. A juvenile court may not appoint a person
 11 to serve as the guardian or custodian of a child or permit a person to
 12 continue to serve as a guardian or custodian of a child if the person:
- 13 (1) is a sexually violent predator (as described in IC 35-38-1-7.5);
 14 (2) was at least eighteen (18) years of age at the time of the
 15 offense and committed child molesting (IC 35-42-4-3) or sexual
 16 misconduct with a minor (IC 35-42-4-9) against a child less than
 17 sixteen (16) years of age:
- 18 (A) by using or threatening the use of deadly force;
 19 (B) while armed with a deadly weapon; or
 20 (C) that resulted in serious bodily injury; or
- 21 (3) was less than eighteen (18) years of age at the time of the
 22 offense but was tried and convicted as an adult of:
- 23 (A) an offense described in:
- 24 (i) IC 35-42-4-1;
 25 (ii) IC 35-42-4-2 (before its repeal);
 26 (iii) IC 35-42-4-3 as a Class A or Class B felony (for crimes
 27 committed before July 1, 2014) or as a Level 1, Level 2, or
 28 Level 3 felony (for crimes committed after June 30, 2014);
 29 (iv) IC 35-42-4-5(a)(1);
 30 (v) IC 35-42-4-5(a)(2);
 31 (vi) IC 35-42-4-5(a)(3) **(before that provision was**
 32 **redesignated by P.L.158-2013, SECTION 441);**
 33 (vii) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for
 34 crimes committed before July 1, 2014) or as a Level 2, Level
 35 3, or Level 4 felony (for crimes committed after June 30,
 36 2014);
 37 (viii) IC 35-42-4-5(b)(2); or
 38 (ix) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for
 39 crimes committed before July 1, 2014) or as a Level 1, Level
 40 2, or Level 3 felony (for crimes committed after June 30,
 41 2014);



- 1 (B) an attempt or conspiracy to commit a crime listed in clause
 2 (A); or
 3 (C) a crime under the laws of another jurisdiction, including a
 4 military court, that is substantially equivalent to any of the
 5 offenses listed in clauses (A) and (B).
- 6 SECTION 219. IC 31-33-22-4 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. A person who
 8 intentionally violates ~~IC 31-33-17-10~~ **IC 31-33-26-17** commits a Class
 9 B misdemeanor.
- 10 SECTION 220. IC 31-34-10-3, AS AMENDED BY P.L.183-2017,
 11 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: Sec. 3. Before complying with the other
 13 requirements of this chapter, the juvenile court shall first determine
 14 whether the following conditions make it appropriate to appoint a
 15 guardian ad litem or a court appointed special advocate, or both, for the
 16 child:
- 17 (1) If the child is alleged to be a child in need of services:
 18 (A) under IC 31-34-1-6;
 19 (B) under ~~IC 31-34-1-10~~(a) **IC 31-34-1-10** or IC 31-34-1-11;
 20 (C) due to the inability, refusal, or neglect of the child's parent,
 21 guardian, or custodian to supply the child with the necessary
 22 medical care; or
 23 (D) because the location of both of the child's parents is
 24 unknown;
 25 the court shall appoint a guardian ad litem or court appointed
 26 special advocate, or both, for the child.
- 27 (2) If the child is alleged to be a child in need of services under:
 28 (A) IC 31-34-1-1;
 29 (B) IC 31-34-1-2;
 30 (C) IC 31-34-1-3;
 31 (D) IC 31-34-1-3.5;
 32 (E) IC 31-34-1-4;
 33 (F) IC 31-34-1-5;
 34 (G) IC 31-34-1-7; or
 35 (H) IC 31-34-1-8;
 36 the court shall appoint a guardian ad litem, court appointed
 37 special advocate, or both, for the child.
- 38 (3) If the parent, guardian, or custodian of a child denies the
 39 allegations of a petition under section 6 of this chapter, the court
 40 shall appoint a guardian ad litem, court appointed special
 41 advocate, or both, for the child.



1 SECTION 221. IC 31-34-13-1, AS AMENDED BY P.L.183-2017,
 2 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 1. This chapter applies to:

4 (1) an action initiated to determine if a child is a child in need of
 5 services under:

6 (A) IC 31-34-1-1 through IC 31-34-1-6;

7 (B) ~~IC 31-34-1-10(a)~~; **IC 31-34-1-10**; or

8 (C) IC 31-34-1-11; and

9 (2) an administrative hearing conducted under IC 31-33-26-9 or
 10 IC 31-27-4-23.

11 SECTION 222. IC 31-34-14-1, AS AMENDED BY P.L.183-2017,
 12 SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 UPON PASSAGE]: Sec. 1. This chapter applies to an action to
 14 determine whether a child is a child in need of services under:

15 (1) IC 31-34-1-1 through IC 31-34-1-6;

16 (2) ~~IC 31-34-1-10(a)~~; **IC 31-34-1-10**; or

17 (3) IC 31-34-1-11.

18 SECTION 223. IC 31-36-1-3.5, AS ADDED BY P.L.183-2017,
 19 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 UPON PASSAGE]: Sec. 3.5. (a) If the department receives a report
 21 concerning a missing child who is described in 42 U.S.C.
 22 671(a)(9)(C)(i)(I), the department shall provide the following
 23 information to the National Center for Missing and Exploited Children:

24 (1) Within twenty-four (24) hours of receipt, a copy of the report
 25 received by the department.

26 (2) Any other information or documentation in the possession of
 27 the department concerning the missing child that the department
 28 determines may be relevant to the location and return of the
 29 missing child.

30 (b) If the department receives a report concerning a missing child
 31 who is not described in 42 U.S.C. 671(a)(9)(C)(i)(I), the department
 32 may provide a copy of any report received by the department that is
 33 relevant to the location of the child to the National Center for Missing
 34 and Exploited Children.

35 (c) If the department provides information to the National Center for
 36 Missing and Exploited Children as provided in subsection (a) or (b),
 37 ~~or (c)~~; the department shall also provide the following to the National
 38 Center for Missing and Exploited Children:

39 (1) A copy of any updated report provided to the department
 40 under IC 31-36-2-2.

41 (2) A copy of an assessment report completed by the department
 42 under IC 31-33-8.



- 1 (3) Any notification received by the department that the missing
2 child has been located.
- 3 SECTION 224. IC 32-23-6-1 IS AMENDED TO READ AS
4 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ If:
5 (1) a landowner in Indiana has had a pond or lake built on the
6 landowner's real estate by the federal Works Progress
7 Administration; and
8 (2) as a requisite to the building of the pond or lake, the
9 landowner has given a lease in writing to the state relative to the
10 building, upkeep, and use of the pond or lake;
11 the department of natural resources may, upon application in writing
12 to the department of natural resources, release any easement the state
13 may have to the real estate.
- 14 SECTION 225. IC 32-23-8-1 IS AMENDED TO READ AS
15 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ Leases for oil
16 and gas that are recorded in Indiana are void:
17 (1) after a period of one (1) year has elapsed since:
18 (A) the last payment of rentals on the oil and gas lease as
19 stipulated in the lease or contract; or
20 (B) operation for oil or gas has ceased, both by the
21 nonproduction of oil or gas and the nondevelopment of the
22 lease; and
23 (2) upon the written request of the owner of the land,
24 accompanied by the affidavit of the owner stating that:
25 (A) no rentals have been paid to or received by the owner or
26 any person, bank, or corporation in the owner's behalf for a
27 period of one (1) year after they have become due; and
28 (B) the leases and contracts have not been operated for the
29 production of oil or gas for one (1) year.
- 30 SECTION 226. IC 32-23-9-1 IS AMENDED TO READ AS
31 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ A person,
32 firm, limited liability company, or corporation that purchases crude oil
33 that is pumped from an oil well in Indiana shall pay for the crude oil:
34 (1) not more than sixty (60) days after the date of the examination
35 and approval of abstracts of title that are furnished by owners of
36 interests and that show good title in the owners of interests; and
37 (2) after the purchasers have received executed division orders
38 from the owners of interests.
- 39 SECTION 227. IC 32-31-1-22, AS ADDED BY P.L.266-2017,
40 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 UPON PASSAGE]: Sec. 22. (a) The definitions in IC 32-31-3 apply
42 throughout this section.



- 1 (b) As used in this section, "penalty" refers to any of the following:
 2 (1) The assessment of a penalty, fine, or fee.
 3 (2) Actual or threatened eviction from a rental unit, or the causing
 4 of an actual or threatened eviction from a rental unit.
- 5 (c) As used in this section, "political subdivision" has the meaning
 6 set forth in IC 36-1-2-13.
- 7 (d) Except as provided in subsection (e), a political subdivision may
 8 not adopt or enforce any ordinance, rule, or regulation that imposes a
 9 penalty, or allows for the imposition of a penalty, against a tenant, an
 10 owner, or a landlord for a contact made to request law enforcement
 11 assistance or other emergency assistance for one (1) or more rental
 12 units if:
 13 (1) the contact is made by or on behalf of:
 14 (A) a victim or potential victim of abuse;
 15 (B) a victim or potential victim of a crime; or
 16 (C) an individual in an emergency; and
 17 (2) either of the following applies:
 18 (A) At the time the contact is made, the person making the
 19 contact reasonably believes that law enforcement assistance or
 20 other emergency assistance is necessary to prevent the
 21 perpetration or escalation of abuse, a crime, or an emergency.
 22 (B) If abuse, a crime, or an emergency occurs, the law
 23 enforcement assistance or other emergency assistance was
 24 needed.
- 25 (e) Subject to subsections (f) and (g), this section does not prohibit
 26 a political subdivision from adopting or enforcing an ordinance, a rule,
 27 or a regulation that imposes a penalty for a contact that:
 28 (1) is made to request law enforcement assistance or other
 29 emergency assistance; and
 30 (2) is not made by or on behalf of:
 31 (A) a victim or potential victim of abuse;
 32 (B) a victim or potential victim of a crime; or
 33 (C) an individual in an emergency.
- 34 (f) If: ~~a political subdivision~~:
 35 (1) **a political subdivision** imposes a penalty under an ordinance,
 36 a rule, or a regulation authorized by subsection (e); and
 37 (2) the prohibited contact to request law enforcement assistance
 38 or other emergency assistance is made by a tenant in a rental unit;
 39 the penalty imposed must be assessed against the tenant of the rental
 40 unit and not against the landlord or owner of the rental unit.



1 (g) Any penalty that is assessed under an ordinance, a rule, or a
 2 regulation authorized by subsection (e) may not exceed two hundred
 3 fifty dollars (\$250).

4 (h) Nothing in this section shall be construed to prevent a housing
 5 authority established under IC 36-7-18 from enforcing rights or
 6 remedies established by contract or federal law against a landlord or
 7 owner of a rental unit.

8 (i) Nothing in this section shall be construed to prevent an attorney
 9 representing a city, county, or town from bringing a nuisance action
 10 described under IC 32-30-6-7(b) against a landlord or owner of a rental
 11 unit.

12 SECTION 228. IC 33-33-82-31, AS AMENDED BY P.L.169-2015,
 13 SECTION 168, IS AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE UPON PASSAGE]: Sec. 31. (a) The judge of the
 15 Vanderburgh circuit court and each of the seven (7) judges of the
 16 Vanderburgh superior court shall be elected in nonpartisan elections
 17 every six (6) years.

18 (b) Not later than December 31 of the year immediately preceding
 19 a year in which the office of judge of the Vanderburgh superior court
 20 will be on the ballot, the clerk of the circuit court shall file with the
 21 election division a list containing the name and the court number
 22 assigned by the roster of judicial officers maintained by the Supreme
 23 Court of Indiana, Division of State Court Administration, for each
 24 judge of the Vanderburgh superior court.

25 (c) During the period under IC 3-8-2-4 in which a declaration of
 26 candidacy may be filed for a primary election, any person desiring to
 27 become a candidate for any one (1) of the eight (8) judgeships affected
 28 by this chapter shall file with the election division a declaration of
 29 candidacy adapted from the form prescribed under IC 3-8-2, signed by
 30 the candidate and designating by court number the judgeship the
 31 candidate seeks. Any petition without the designation shall be rejected
 32 by the election division (or by the Indiana election commission under
 33 IC 3-8-1-2). To be eligible for election, a candidate must be:

- 34 (1) domiciled in the county of Vanderburgh;
- 35 (2) a citizen of the United States; and
- 36 (3) admitted to the practice of law in Indiana.

37 ~~(c)~~ (d) If an individual who files a declaration under subsection (c)
 38 ceases to be a candidate after the final date for filing a declaration
 39 under subsection (c), the election division may accept the filing of
 40 additional declarations of candidacy for that judgeship not later than
 41 noon August 1.



1 ~~(d)~~ **(e)** All candidates for each respective judgeship shall be listed
2 on the general election ballot in the form prescribed by IC 3-11,
3 without party designation. The candidate receiving the highest number
4 of votes for each judgeship shall be elected to that office.

5 ~~(e)~~ **(f)** IC 3, where not inconsistent with this chapter, applies to
6 elections under this chapter.

7 SECTION 229. IC 33-34-1-6, AS AMENDED BY P.L.170-2015,
8 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 UPON PASSAGE]: Sec. 6. ~~(a)~~ **(a)** This subsection applies before January
10 1, 2017. A part-time court may become a full-time court by submitting
11 a notice of intent to become a full-time court to the township board
12 before August 1, 2015. The notice of intent must be signed by the
13 township trustee and the judge of the court. A part-time court may not
14 become a full-time court under this subsection without the approval of
15 the township trustee. A part-time court that complies with this
16 subsection becomes a full-time court on January 1, 2016. This
17 subsection expires January 1, 2017.

18 ~~(b)~~ **(a)** A small claims court that was a full-time small claims court
19 on January 1, 2015, remains a full-time court.

20 ~~(c)~~ **(b)** This subsection applies after December 31, 2016. Every
21 small claims court must be a full-time court.

22 SECTION 230. IC 33-34-2-5, AS AMENDED BY P.L.170-2015,
23 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
24 UPON PASSAGE]: Sec. 5. (a) The annual salary of a judge who is the
25 judge of a full-time court is equal to seventy-five percent (75%) of the
26 minimum salary paid by the state to the Marion County circuit court
27 judge.

28 ~~(b)~~ **(b)** The salary of each judge who serves part time must be in an
29 amount determined by the township board and approved by the
30 city-county council. This subsection expires January 1, 2017.

31 ~~(c)~~ **(b)** The salary of a judge may not be reduced during the judge's
32 term of office.

33 ~~(d)~~ **(d)** At any other time, salaries of any part-time judge may be
34 increased or decreased by the township board of the township in which
35 the small claims court is located. This subsection expires January 1,
36 2017.

37 SECTION 231. IC 33-34-2-7, AS AMENDED BY P.L.170-2015,
38 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 UPON PASSAGE]: Sec. 7. ~~(a)~~ **(a)** A judge serving part-time may
40 participate in other gainful employment if the employment does not:

41 **(1)** interfere with the exercise of the judge's judicial office; or



1 (2) involve any conflict of interest in the performance of the
2 judge's judicial duties.

3 This subsection expires January 1, 2017.

4 (b) A judge serving full time:

5 (1) shall devote full time to judicial duties; and

6 (2) may not engage in the practice of law.

7 SECTION 232. IC 34-30-2-2.2 IS ADDED TO THE INDIANA
8 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
9 [EFFECTIVE UPON PASSAGE]: **Sec. 2.2. IC 4-6-14-11 (Concerning**
10 **the attorney general's maintenance of certain records).**

11 SECTION 233. IC 34-30-2-11.1 IS ADDED TO THE INDIANA
12 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
13 [EFFECTIVE UPON PASSAGE]: **Sec. 11.1. IC 5-2-6.1-45**
14 **(Concerning a determination by the victim services division of the**
15 **Indiana criminal justice institute regarding awards from the**
16 **violent crime victims compensation fund).**

17 SECTION 234. IC 34-30-2-11.3, AS ADDED BY P.L.149-2007,
18 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: **Sec. 11.3. ~~IC 5-10.2-9-33~~ IC 5-10.2-9-35**
20 **(Concerning the state and certain public pension funds for divestment**
21 **of fund assets authorized by law).**

22 SECTION 235. IC 34-30-2-14.8 IS ADDED TO THE INDIANA
23 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
24 [EFFECTIVE UPON PASSAGE]: **Sec. 14.8. IC 5-16-9-11**
25 **(Concerning a property owner for actions of a volunteer appointed**
26 **to issue complaints and summonses for violations of parking**
27 **regulations on the property).**

28 SECTION 236. IC 34-30-2-15.3 IS ADDED TO THE INDIANA
29 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
30 [EFFECTIVE UPON PASSAGE]: **Sec. 15.3. IC 5-22-3-7 (Concerning**
31 **a state contractor for violations of consumer sales laws by a**
32 **business that is subsequently acquired by the state contractor).**

33 SECTION 237. IC 34-30-2-16.3 IS ADDED TO THE INDIANA
34 CODE AS A **NEW SECTION TO READ AS FOLLOWS**
35 [EFFECTIVE UPON PASSAGE]: **Sec. 16.3. IC 6-1.1-20.3-7.5**
36 **(Concerning an act or omission of a fiscal management board**
37 **member, an emergency manager, a chief financial officer, or a**
38 **chief academic officer within the scope of and arising out of the**
39 **performance of prescribed duties in a distressed political**
40 **subdivision).**

41 SECTION 238. IC 34-30-2-16.6 IS AMENDED TO READ AS
42 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 16.6. (a)**



1 **IC 6-1.1-12-2 (Concerning a closing agent for failure to perform**
 2 **certain tasks for purposes of obtaining a property tax deduction**
 3 **for the property).**

4 (b) IC 6-1.1-12-43 (Concerning a closing agent's failure to provide
 5 a form concerning property tax benefits).

6 SECTION 239. IC 34-30-2-24.1 IS ADDED TO THE INDIANA
 7 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 8 [EFFECTIVE UPON PASSAGE]: **Sec. 24.1. IC 8-1.5-5-30**
 9 **(Concerning a county for material errors in the county's list of**
 10 **properties for which delinquent storm water management fees are**
 11 **to be collected).**

12 SECTION 240. IC 34-30-2-24.2 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 24.2. (a)**
 14 **IC 8-1-2.8-25 (Concerning InTRAC or a local exchange company**
 15 **for the development, adoption, implementation, maintenance, or**
 16 **operation of dual party relay services or telecommunications**
 17 **devices).**

18 (b) **IC 8-1-17.5-16 (Concerning a member or director of a rural**
 19 **electric membership corporation or telephone cooperative**
 20 **corporation that is merged or consolidated).**

21 (c) IC 8-1-19.5-10 (Concerning a recognized 211 service provider
 22 and its employees, directors, officers, and agents for injuries or loss to
 23 persons or property as a result of an act or omission in connection with
 24 developing and providing 211 services).

25 SECTION 241. IC 34-30-2-28.4 IS ADDED TO THE INDIANA
 26 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 27 [EFFECTIVE UPON PASSAGE]: **Sec. 28.4. IC 9-21-16-5.5**
 28 **(Concerning a property owner for actions of a volunteer appointed**
 29 **to issue complaints and summonses for violations of parking**
 30 **regulations on the property).**

31 SECTION 242. IC 34-30-2-30.3, AS ADDED BY P.L.145-2011,
 32 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 33 UPON PASSAGE]: **Sec. 30.3. ~~IC 9-24-10-4(c)~~ IC 9-24-10-4(d)**
 34 **(Concerning driver education instructors who did not instruct an**
 35 **applicant for a license or permit who make reports concerning the**
 36 **fitness of the applicant to operate a motor vehicle).**

37 SECTION 243. IC 34-30-2-31.8 IS ADDED TO THE INDIANA
 38 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 39 [EFFECTIVE UPON PASSAGE]: **Sec. 31.8. IC 9-24-17-10**
 40 **(Concerning the state and of health care providers for anatomical**
 41 **gifts).**



1 SECTION 244. IC 34-30-2-32.5, AS AMENDED BY P.L.125-2012,
 2 SECTION 413, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: Sec. 32.5. ~~(a) This section applies~~
 4 ~~after December 31, 2011.~~

5 ~~(b) (a) IC 9-27-6-5(h) (Concerning members of the driver education~~
 6 ~~advisory board).~~

7 **(b) IC 9-27-7-6(e) (Concerning members of the advisory board**
 8 **to the motorcycle operator safety education program).**

9 SECTION 245. IC 34-30-2-33.1 IS ADDED TO THE INDIANA
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS
 11 [EFFECTIVE UPON PASSAGE]: **Sec. 33.1. IC 9-30-14-4**
 12 **(Concerning facilities used in a victim impact program).**

13 SECTION 246. IC 34-30-2-35.8, AS ADDED BY P.L.94-2011,
 14 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 UPON PASSAGE]: Sec. 35.8. **(a) IC 10-14-5-6 (Concerning officers**
 16 **or employees of a state providing aid under an emergency**
 17 **management assistance compact).**

18 **(b) IC 10-14-6.5-6(b) (Concerning an emergency responder from**
 19 **another state who is providing mutual aid or engaged in training and**
 20 **exercises under a an interstate mutual aid agreement authorized by**
 21 **IC 10-14-6.5).**

22 SECTION 247. IC 34-30-2-37 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 37. **(a)**
 24 **IC 10-14-3-10.8 (Concerning assistance or aid provided by a**
 25 **political subdivision, fire department, or volunteer fire department**
 26 **under Indiana's intrastate mutual aid compact).**

27 **(b) IC 10-14-3-15 (Concerning the state, political subdivisions, and**
 28 **emergency management workers for injury, death, or property damage).**

29 SECTION 248. IC 34-30-2-38.1 IS ADDED TO THE INDIANA
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE UPON PASSAGE]: **Sec. 38.1. IC 10-14-8-5**
 32 **(Concerning the state for requiring alternate routes for shipment**
 33 **of radioactive waste).**

34 SECTION 249. IC 34-30-2-39 IS AMENDED TO READ AS
 35 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. ~~IC 10-18-1-1~~
 36 **IC 10-18-1-2 (Concerning members of the Indiana war memorials**
 37 **commission).**

38 SECTION 250. IC 34-30-2-39.9, AS ADDED BY P.L.137-2011,
 39 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 40 UPON PASSAGE]: Sec. 39.9. **(a) IC 11-13-4.5-1 (Concerning the**
 41 **interstate compact for adult offender supervision).**



1 (b) IC 11-13-4.5-1.5 (Concerning the interstate compact for
2 juveniles).

3 SECTION 251. IC 34-30-2-51.1 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: **Sec. 51.1. (a) IC 13-18-13-7**
6 **(Concerning the wastewater revolving loan program).**

7 **(b) IC 13-19-5-3 and IC 13-19-5-6 (Concerning the**
8 **environmental remediation revolving loan program).**

9 SECTION 252. IC 34-30-2-51.3 IS ADDED TO THE INDIANA
10 CODE AS A NEW SECTION TO READ AS FOLLOWS
11 [EFFECTIVE UPON PASSAGE]: **Sec. 51.3. IC 13-21-11-4**
12 **(Concerning solid waste management district financing).**

13 SECTION 253. IC 34-30-2-51.4 IS AMENDED TO READ AS
14 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 51.4. (a)**
15 **IC 13-23-13-15 (Concerning a fiduciary with regard to the release**
16 **or threatened release of a hazardous substance from an**
17 **underground storage tank).**

18 **(b) IC 13-24-1-11 (Concerning a fiduciary with regard to the**
19 **release or threatened release of petroleum from a petroleum**
20 **facility).**

21 **(c) IC 13-24-2-2 (Concerning persons for certain acts or omissions**
22 **while providing oil discharge response assistance).**

23 SECTION 254. IC 34-30-2-51.6 IS AMENDED TO READ AS
24 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 51.6. (a)**
25 **IC 13-25-4-8 (Concerning multiple parties with regard to the**
26 **release or threatened release of a hazardous substance, and**
27 **concerning the presence of a hazardous substance on certain**
28 **property acquired by certain governmental units).**

29 **(b) IC 13-25-4-8.4 (Concerning a fiduciary with regard to the**
30 **release or threatened release of a hazardous substance from a**
31 **vessel or facility).**

32 **(c) IC 13-25-4-27 (Concerning a person who implements or**
33 **completes an approved hazardous substances response action).**

34 SECTION 255. IC 34-30-2-51.8 IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 51.8. (a)**
36 **IC 13-25-5-18 (Concerning a person who receives a certificate of**
37 **completion for voluntary remediation after release or threatened release**
38 **of a hazardous substance or petroleum, for certain claims arising under**
39 **IC 13).**

40 **(b) IC 13-25-5-20 (Concerning voluntary remediation of**
41 **hazardous substances and petroleum).**



1 SECTION 256. IC 34-30-2-52 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 52. IC 13-29-1-3
 3 **and IC 13-29-1-7** (Concerning members of the Midwest Interstate
 4 Low-Level Radioactive Waste Commission and its employees).

5 SECTION 257. IC 34-30-2-53.5 IS ADDED TO THE INDIANA
 6 CODE AS A NEW SECTION TO READ AS FOLLOWS
 7 [EFFECTIVE UPON PASSAGE]: **Sec. 53.5. IC 14-9-8-27**
 8 **(Concerning a conservation officer carrying out lake patrol duties).**

9 SECTION 258. IC 34-30-2-53.8 IS ADDED TO THE INDIANA
 10 CODE AS A NEW SECTION TO READ AS FOLLOWS
 11 [EFFECTIVE UPON PASSAGE]: **Sec. 53.8. IC 14-15-3-30**
 12 **(Concerning removal of abandoned watercraft by the department**
 13 **of natural resources).**

14 SECTION 259. IC 34-30-2-53.9 IS ADDED TO THE INDIANA
 15 CODE AS A NEW SECTION TO READ AS FOLLOWS
 16 [EFFECTIVE UPON PASSAGE]: **Sec. 53.9. IC 14-15-9-7**
 17 **(Concerning the operator of a watercraft for injury to a diver).**

18 SECTION 260. IC 34-30-2-56.2 IS ADDED TO THE INDIANA
 19 CODE AS A NEW SECTION TO READ AS FOLLOWS
 20 [EFFECTIVE UPON PASSAGE]: **Sec. 56.2. IC 14-22-31.5-6**
 21 **(Concerning owners, operators, and users of a shooting range for**
 22 **noise caused by the shooting range).**

23 SECTION 261. IC 34-30-2-57 IS AMENDED TO READ AS
 24 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 57. (a)
 25 IC 14-37-8-13 **and IC 14-37-8-14** (Concerning persons authorized by
 26 the department of natural resources to plug abandoned oil or natural
 27 gas wells).

28 **(b) IC 14-38-2-18 (Concerning persons who plug abandoned test**
 29 **holes).**

30 SECTION 262. IC 34-30-2-57.8 IS ADDED TO THE INDIANA
 31 CODE AS A NEW SECTION TO READ AS FOLLOWS
 32 [EFFECTIVE UPON PASSAGE]: **Sec. 57.8. IC 15-15-6-11**
 33 **(Concerning seed contracts).**

34 SECTION 263. IC 34-30-2-60.1, AS ADDED BY P.L.202-2017,
 35 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 60.1. IC 16-19-4-11 (Concerning issuance of
 37 certain standing orders, prescriptions, or protocols ~~regarding~~
 38 ~~pharmacists~~: **by the state health commissioner and designated**
 39 **public health authorities).**

40 SECTION 264. IC 34-30-2-60.7, AS ADDED BY P.L.116-2015,
 41 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 UPONPASSAGE]: Sec. 60.7. **(a) IC 25-34.1-6-4 (Concerning licensed**
 2 **brokers for certain reports, statements, and information).**

3 **(b) IC 25-34.1-10-16(a) (Concerning a client of a licensed broker**
 4 **for a misrepresentation made by the licensed broker).**

5 **(c) IC 25-34.1-10-16(b) (Concerning a licensed broker for a**
 6 **misrepresentation made by another licensed broker).**

7 SECTION 265. IC 34-30-2-62.7 IS ADDED TO THE INDIANA
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS
 9 [EFFECTIVE UPON PASSAGE]: **Sec. 62.7. IC 15-17-4-12**
 10 **(Concerning actions of the state veterinarian or an employee of the**
 11 **state board of animal health when engaged in private veterinary**
 12 **medicine).**

13 SECTION 266. IC 34-30-2-62.8 IS ADDED TO THE INDIANA
 14 CODE AS A NEW SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 62.8. IC 15-17-10-4**
 16 **(Concerning the state for actions of agents of the United States**
 17 **Department of Agriculture).**

18 SECTION 267. IC 34-30-2-64.5 IS ADDED TO THE INDIANA
 19 CODE AS A NEW SECTION TO READ AS FOLLOWS
 20 [EFFECTIVE UPON PASSAGE]: **Sec. 64.5. IC 16-19-4-5**
 21 **(Concerning the state for medical care provided to a patient by the**
 22 **state health commissioner in an individual capacity).**

23 SECTION 268. IC 34-30-2-66.4 IS ADDED TO THE INDIANA
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE UPON PASSAGE]: **Sec. 66.4. (a) IC 16-22-3-17**
 26 **(Concerning sale or lease of county hospital buildings).**

27 **(b) IC 16-22-3-18 (Concerning transfer of county hospital**
 28 **assets).**

29 **(c) IC 16-22-3-29 (Concerning a county hospital for loss or**
 30 **damage of personal property of patients).**

31 SECTION 269. IC 34-30-2-68.4 IS ADDED TO THE INDIANA
 32 CODE AS A NEW SECTION TO READ AS FOLLOWS
 33 [EFFECTIVE UPON PASSAGE]: **Sec. 68.4. IC 16-31-6-2**
 34 **(Concerning use of defibrillators by emergency medical**
 35 **responders).**

36 SECTION 270. IC 34-30-2-68.6 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: **Sec. 68.6. IC 16-31-6-2.5**
 39 **(Concerning administration of an overdose intervention drug by**
 40 **emergency medical personnel, a firefighter, a volunteer firefighter,**
 41 **a law enforcement officer, or a paramedic).**



1 SECTION 271. IC 34-30-2-75.2 IS ADDED TO THE INDIANA
 2 CODE AS A NEW SECTION TO READ AS FOLLOWS
 3 [EFFECTIVE UPON PASSAGE]: **Sec. 75.2. IC 16-36-5-20**
 4 **(Concerning a health care provider's provision or withholding of**
 5 **CPR based on the provider's good faith belief regarding the**
 6 **existence or absence of a do not resuscitate (DNR) declaration by**
 7 **the patient).**

8 SECTION 272. IC 34-30-2-77.9 IS ADDED TO THE INDIANA
 9 CODE AS A NEW SECTION TO READ AS FOLLOWS
 10 [EFFECTIVE UPON PASSAGE]: **Sec. 77.9. IC 16-39-5-2**
 11 **(Concerning an insurance company that inadvertently receives**
 12 **genetic testing results of an insured without the consent of the**
 13 **insured).**

14 SECTION 273. IC 34-30-2-81 IS AMENDED TO READ AS
 15 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 81. (a)**
 16 **IC 16-41-7-2 (Concerning the good faith reporting to a health**
 17 **officer of an individual thought to present a serious and present**
 18 **danger to the health of others, to have engaged in noncompliant**
 19 **behavior, or to be at risk of carrying a dangerous communicable**
 20 **disease).**

21 **(b) IC 16-41-7-3 (Concerning a physician who provides notification**
 22 **of to certain individuals regarding a patient's dangerous**
 23 **communicable disease).**

24 SECTION 274. IC 34-30-2-85.3 IS ADDED TO THE INDIANA
 25 CODE AS A NEW SECTION TO READ AS FOLLOWS
 26 [EFFECTIVE UPON PASSAGE]: **Sec. 85.3. IC 20-38-3-11**
 27 **(Concerning the executive director and employees of the interstate**
 28 **commission on educational opportunity for military children).**

29 SECTION 275. IC 34-30-2-86.3 IS ADDED TO THE INDIANA
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE UPON PASSAGE]: **Sec. 86.3. IC 21-34-7-4**
 32 **(Concerning purchasers of notes issued by a state educational**
 33 **institution for grant anticipation loans).**

34 SECTION 276. IC 34-30-2-87.3 IS ADDED TO THE INDIANA
 35 CODE AS A NEW SECTION TO READ AS FOLLOWS
 36 [EFFECTIVE UPON PASSAGE]: **Sec. 87.3. IC 22-5-3-1 (Concerning**
 37 **an employer that discloses information about a current or former**
 38 **employee).**

39 SECTION 277. IC 34-30-2-88 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 88. (a)**
 41 **IC 23-1-26-3 (Concerning a shareholder of a business corporation**
 42 **for acts or debts of the corporation).**



1 **(b) IC 23-1-30-5 (Concerning acceptance or rejection of a vote,**
 2 **consent, waiver, or proxy appointment by a corporation or its**
 3 **officer or agent).**

4 **(c) IC 23-1-35-1 (Concerning directors of business corporations in**
 5 **certain circumstances).**

6 SECTION 278. IC 34-30-2-89.7 IS AMENDED TO READ AS
 7 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 89.7. **(a)**
 8 **IC 23-14-31-26 and IC 23-14-31-48 (Concerning refusal by a**
 9 **crematory to accept remains and concerning refusal to perform**
 10 **cremation).**

11 **(b) IC 23-14-31-27 (Concerning a crematory for damages**
 12 **caused by an implanted device and concerning disposal by a**
 13 **crematory of cremated remains left in the possession of the**
 14 **crematory).**

15 **(c) IC 23-14-31-28 (Concerning crematory authority for relying on**
 16 **a cremation authorization form).**

17 SECTION 279. IC 34-30-2-90 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 90. **(a)**
 19 **IC 23-14-31-30 and IC 23-14-31-47 (Concerning crematory authority**
 20 **for cremation of human remains and for disposal of cremated**
 21 **remains).**

22 **(b) IC 23-14-31-43 (Concerning funeral director for acts of an**
 23 **authorizing agent with respect to final disposition of cremated**
 24 **remains).**

25 **(c) IC 23-14-31-49 (Concerning refusal by a crematory**
 26 **authority to release or dispose of cremated remains).**

27 **(d) IC 23-14-31-51 (Concerning cemetery for unauthorized**
 28 **disposal of cremated remains on the cemetery's grounds).**

29 SECTION 280. IC 34-30-2-90.1 IS ADDED TO THE INDIANA
 30 CODE AS A NEW SECTION TO READ AS FOLLOWS
 31 [EFFECTIVE UPON PASSAGE]: Sec. 90.1. **IC 23-14-42-5**
 32 **(Concerning cemetery acting upon request of co-owner of burial**
 33 **rights in a cemetery plot).**

34 SECTION 281. IC 34-30-2-91, AS AMENDED BY P.L.34-2011,
 35 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 91. **(a) IC 23-14-55-1 (Concerning owners of**
 37 **cemeteries for cremations and interments made upon authorization of**
 38 **next of kin).**

39 **(b) IC 23-14-55-2 (Concerning refusal of a cemetery to accept**
 40 **remains during a dispute).**

41 SECTION 282. IC 34-30-2-91.5 IS ADDED TO THE INDIANA
 42 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE UPON PASSAGE]: **Sec. 91.5. IC 23-14-59-1 and**
 2 **IC 23-14-59-3 (Concerning a cemetery owner for placement of**
 3 **improper description).**

4 SECTION 283. IC 34-30-2-95.7 IS ADDED TO THE INDIANA
 5 CODE AS A NEW SECTION TO READ AS FOLLOWS
 6 [EFFECTIVE UPON PASSAGE]: **Sec. 95.7. IC 23-17-11-9**
 7 **(Concerning acceptance or rejection of a vote, consent, waiver, or**
 8 **proxy appointment by a nonprofit corporation or its officer or**
 9 **agent).**

10 SECTION 284. IC 34-30-2-95.9 IS ADDED TO THE INDIANA
 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
 12 [EFFECTIVE UPON PASSAGE]: **Sec. 95.9. (a) IC 23-18-4-2**
 13 **(Concerning actions by a member or manager on behalf of a**
 14 **limited liability company).**

15 **(b) IC 23-18-4-10 (Concerning reliance by members and**
 16 **managers of a limited liability company on company records and**
 17 **on information, opinions, reports, and statements provided to the**
 18 **company).**

19 SECTION 285. IC 34-30-2-96.1, AS AMENDED BY P.L.158-2017,
 20 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 UPON PASSAGE]: **Sec. 96.1. (a) IC 23-19-4.1-8 (Concerning acts by**
 22 **broker-dealers, investment advisers, and qualified individuals**
 23 **regarding financially vulnerable adults).**

24 **(b) IC 23-19-5-7 (Concerning information provided in a**
 25 **required record of a broker-dealer, investment adviser, federal**
 26 **covered investment adviser, or investment adviser representative).**

27 SECTION 286. IC 34-30-2-96.2 IS ADDED TO THE INDIANA
 28 CODE AS A NEW SECTION TO READ AS FOLLOWS
 29 [EFFECTIVE UPON PASSAGE]: **Sec. 96.2. (a) IC 23-19-6-1**
 30 **(Concerning the secretary of state, securities commissioner, and**
 31 **employees of the securities division of the office of the secretary of**
 32 **state in their enforcement of the Indiana uniform securities act).**

33 **(b) IC 23-20-1-29 (Concerning a determination by the securities**
 34 **division of the office of the secretary of state regarding awards**
 35 **from the securities restitution fund).**

36 SECTION 287. IC 34-30-2-96.4, AS ADDED BY P.L.226-2011,
 37 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 UPON PASSAGE]: **Sec. 96.4. (a) IC 24-5-0.5-3(g) (Concerning a**
 39 **provider of a telephone directory or directory assistance that**
 40 **publishes a listing for a fictitious or assumed name of a business).**

41 **(b) IC 24-5-0.5-4(l) (Concerning certain practices governed by the**
 42 **federal Fair Debt Collection Practices Act (15 U.S.C. 1692 et seq.)).**



1 SECTION 288. IC 34-30-2-98.5, AS ADDED BY P.L.34-2011,
 2 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 98.5. **(a) IC 25-15-9-18 (Concerning refusal
 4 by a funeral home to accept remains if a dispute exists regarding
 5 disposition of the remains).**

6 **(b) IC 25-15-9-19** (Concerning a funeral home for actions taken in
 7 reliance on a signed authorization for cremation, interment,
 8 entombment, or inurnment).

9 SECTION 289. IC 34-30-2-98.8 IS AMENDED TO READ AS
 10 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 98.8.
 11 ~~IC 25-20.2-9-1 through IC 25-20.2-9-2 and IC 25-20.2-9-3~~
 12 **(Concerning actions of home inspectors and persons who recommend
 13 a home inspector).**

14 SECTION 290. IC 34-30-2-99.5 IS REPEALED [EFFECTIVE
 15 UPON PASSAGE]. Sec. 99.5. ~~IC 25-23.3-9-1~~ **(Concerning acts and
 16 omissions under the interstate nurse licensure compact).**

17 SECTION 291. IC 34-30-2-101.9 IS ADDED TO THE INDIANA
 18 CODE AS A NEW SECTION TO READ AS FOLLOWS
 19 [EFFECTIVE UPON PASSAGE]: Sec. 101.9. **(a) IC 26-1-4-202
 20 (Concerning a bank with regard to the insolvency, neglect,
 21 misconduct, mistake, or default of another bank or person and for
 22 loss or destruction of items not in the bank's possession).**

23 **(b) IC 26-1-4-203** (Concerning actions taken by a bank in
 24 accordance with the instructions of or an agreement with the
 25 transferor of an instrument).

26 SECTION 292. IC 34-30-2-102 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 102. **(a)
 28 IC 26-1-7-301 (Concerning the issuer of a bill of lading for damage
 29 to goods caused by improper loading of the goods by the shipper).**

30 **(b) IC 26-1-7-404** (Concerning a bailee for delivery or disposal of
 31 goods under certain circumstances).

32 SECTION 293. IC 34-30-2-102.1 IS ADDED TO THE INDIANA
 33 CODE AS A NEW SECTION TO READ AS FOLLOWS
 34 [EFFECTIVE UPON PASSAGE]: Sec. 102.1. **(a) IC 26-1-8.1-115
 35 (Concerning a securities intermediary, broker, or other bailee of
 36 a financial asset that is the subject of an adverse claim).**

37 **(b) IC 26-1-8.1-404** (Concerning an issuer for registration of
 38 transfer of a security under an effective endorsement or
 39 instruction).

40 SECTION 294. IC 34-30-2-102.2 IS ADDED TO THE INDIANA
 41 CODE AS A NEW SECTION TO READ AS FOLLOWS



1 [EFFECTIVE UPON PASSAGE]: **Sec. 102.2. IC 26-1-9.1-628**
 2 **(Concerning a secured party for certain acts or omissions).**

3 SECTION 295. IC 34-30-2-104.1 IS ADDED TO THE INDIANA
 4 CODE AS A NEW SECTION TO READ AS FOLLOWS
 5 [EFFECTIVE UPON PASSAGE]: **Sec. 104.1. IC 27-1-3.1-17**
 6 **(Concerning good faith statements or actions of the insurance**
 7 **commissioner or commissioner's representatives and concerning**
 8 **good faith communications made or information provided to the**
 9 **insurance commissioner or the commissioner's representatives).**

10 SECTION 296. IC 34-30-2-105.7 IS ADDED TO THE INDIANA
 11 CODE AS A NEW SECTION TO READ AS FOLLOWS
 12 [EFFECTIVE UPON PASSAGE]: **Sec. 105.7. IC 27-1-12.8-21 and**
 13 **IC 27-1-12.8-23 (Concerning the annual reserve valuation**
 14 **submitted by a qualified actuary on behalf of an insurer with**
 15 **regard to certain insurance and other contracts).**

16 SECTION 297. IC 34-30-2-116 IS AMENDED TO READ AS
 17 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 116. **(a)**
 18 **IC 27-8-10-8 (Concerning persons for participation in the Indiana**
 19 **comprehensive health insurance association).**

20 **(b) IC 27-8-15.5-29 (Concerning persons for participation in the**
 21 **Indiana small employer health reinsurance program).**

22 SECTION 298. IC 34-30-2-119.3 IS AMENDED TO READ AS
 23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 119.3. **(a)**
 24 **IC 27-1-20-33 (Concerning collection, review, analysis, or**
 25 **dissemination by the National Association of Insurance**
 26 **Commissioners (NAIC) of data and information collected from**
 27 **insurer filings).**

28 **(b) IC 27-13-8-3 (Concerning collection, review, analysis, or**
 29 **dissemination by the National Association of Insurance**
 30 **Commissioners (NAIC) of data and information collected from health**
 31 **maintenance organization filings).**

32 SECTION 299. IC 34-30-2-119.5 IS AMENDED TO READ AS
 33 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 119.5.
 34 ~~IC 27-13-10.1~~ **(a) IC 27-13-10.1-10 (Concerning independent review**
 35 **organizations involved in the appeal of a health maintenance**
 36 **organization's grievance resolution).**

37 **(b) IC 27-13-31-2 (Concerning health care review committees**
 38 **established by health maintenance organizations).**

39 SECTION 300. IC 34-30-2-119.7, AS ADDED BY P.L.245-2005,
 40 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 UPON PASSAGE]: Sec. 119.7. **(a) IC 27-16-3-2(2) (Concerning a**
 42 **dispute involving a professional employer organization).**



1 **(b) IC 27-16-7-4 (Concerning professional employer**
 2 **organizations, clients, and covered employees).**

3 SECTION 301. IC 34-30-2-121.5 IS ADDED TO THE INDIANA
 4 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 5 [EFFECTIVE UPON PASSAGE]: **Sec. 121.5. IC 28-7-1-26.5**
 6 **(Concerning a credit union that refuses to make a payment from**
 7 **an account under certain circumstances).**

8 SECTION 302. IC 34-30-2-122.1 IS ADDED TO THE INDIANA
 9 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 10 [EFFECTIVE UPON PASSAGE]: **Sec. 122.1. IC 28-11-2-7**
 11 **(Concerning the members, director, and employees of the**
 12 **department of financial institutions).**

13 SECTION 303. IC 34-30-2-122.3 IS ADDED TO THE INDIANA
 14 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: **Sec. 122.3. (a) IC 28-13-2-3**
 16 **(Concerning a shareholder in a financial institution for acts or**
 17 **debts of the financial institution).**

18 **(b) IC 28-13-6-5 (Concerning a financial institution's acceptance**
 19 **or rejection of a vote, consent, waiver, or proxy appointment).**

20 **(c) IC 28-13-11-5 (Concerning acts of the director of a financial**
 21 **institution).**

22 SECTION 304. IC 34-30-2-122.8 IS ADDED TO THE INDIANA
 23 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 24 [EFFECTIVE UPON PASSAGE]: **Sec. 122.8. IC 29-1-10-20**
 25 **(Concerning an estate lawyer for certain losses suffered by estate).**

26 SECTION 305. IC 34-30-2-123.4 IS ADDED TO THE INDIANA
 27 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 28 [EFFECTIVE UPON PASSAGE]: **Sec. 123.4. IC 29-2-16.1-11 and**
 29 **IC 29-2-16.1-13 (Concerning a person acting or failing to act under**
 30 **anatomical gift laws).**

31 SECTION 306. IC 34-30-2-129.4 IS ADDED TO THE INDIANA
 32 CODE AS A **NEW** SECTION TO READ AS FOLLOWS
 33 [EFFECTIVE UPON PASSAGE]: **Sec. 129.4. IC 30-2-12-15**
 34 **(Concerning an institution that delegates to an agent the**
 35 **management or investment of an institutional fund held for**
 36 **charitable purposes).**

37 SECTION 307. IC 34-30-2-131, AS AMENDED BY P.L.238-2005,
 38 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 39 UPON PASSAGE]: **Sec. 131. (a) IC 30-4-3-1.3 (Concerning a**
 40 **successor trustee of a revocable trust for acts or omissions of the**
 41 **prior trustee who was also a settlor).**



1 (a) ~~(b)~~ IC 30-4-3-1.5 (Concerning actions of a trustee who does not
2 know that a trust has been revoked or amended).

3 ~~(b)~~ (c) IC 30-4-3-6.5 (Concerning actions of a trustee who does not
4 know of the happening of an event that affects the trust).

5 ~~(c)~~ (d) IC 30-4-3-11 (Concerning trustees and beneficiaries of a trust
6 in certain circumstances).

7 (e) **IC 30-4-3.5-1 (Concerning a trustee acting in reasonable
8 reliance on the provisions of the trust).**

9 SECTION 308. IC 34-30-2-132.8, AS ADDED BY P.L.238-2005,
10 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
11 UPON PASSAGE]: Sec. 132.8. (a) **IC 30-5-5-15 (Concerning an
12 attorney in fact for certain estate transactions).**

13 (b) IC 30-5-8-7 (Concerning a person who relies on a power of
14 attorney or an affidavit concerning a power of attorney).

15 (c) **IC 30-5-9 (Concerning attorneys in fact for certain estate
16 transactions).**

17 SECTION 309. IC 34-30-2-132.9 IS ADDED TO THE INDIANA
18 CODE AS A NEW SECTION TO READ AS FOLLOWS
19 [EFFECTIVE UPON PASSAGE]: Sec. 132.9. **IC 31-11-7-4
20 (Concerning a husband for the contracts or torts of the husband's
21 wife).**

22 SECTION 310. IC 34-30-2-133 IS AMENDED TO READ AS
23 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 133. ~~IC 31-15-6-8;~~
24 **IC 31-15-6-9**, IC 31-17-6-8, and IC 31-32-3-10 (Concerning a person
25 acting as, **employed by, or volunteering for a** guardian ad litem or
26 court appointed special advocate).

27 SECTION 311. IC 34-30-2-133.7, AS ADDED BY P.L.3-2016,
28 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
29 JULY 1, 2018]: Sec. 133.7. (a) **IC 31-19-24-12 (Concerning a
30 confidential intermediary appointed by a court to locate personal
31 information concerning an adopted person that is not available
32 through the state registrar).**

33 (b) IC 31-19-25-4.8 (Concerning the state registrar regarding
34 contacting a birth parent or intermediary).

35 SECTION 312. IC 34-30-2-133.8, AS ADDED BY P.L.80-2010,
36 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
37 UPON PASSAGE]: Sec. 133.8. (a) IC 31-25-3-4(e) (Concerning
38 agencies and entities that provide information under requests or
39 subpoenas from the child support bureau).

40 (b) **IC 31-25-4-31 (Concerning a financial institution that
41 provides required information to the child support bureau, the**



1 department of state revenue, or the department of workforce
2 development).

3 SECTION 313. IC 34-30-2-136.7 IS ADDED TO THE INDIANA
4 CODE AS A NEW SECTION TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: **Sec. 136.7. (a) IC 32-21-5-11**
6 **(Concerning errors, inaccuracies, or omissions in information**
7 **required to be delivered by a seller of real property to a**
8 **prospective buyer).**

9 **(b) IC 32-21-5-13 (Concerning nullification of an offer to buy**
10 **real property based on a subsequently disclosed defect).**

11 **(c) IC 32-21-6-6 (Concerning refusal by an owner of real**
12 **property to disclose to a transferee that the property is**
13 **psychologically affected).**

14 SECTION 314. IC 34-30-2-136.8 IS ADDED TO THE INDIANA
15 CODE AS A NEW SECTION TO READ AS FOLLOWS
16 [EFFECTIVE UPON PASSAGE]: **Sec. 136.8. IC 32-25.5-3-1**
17 **(Concerning erroneous disclosure by a homeowners association of**
18 **electronic mail addresses or fax numbers of members).**

19 SECTION 315. IC 34-30-2-138 IS AMENDED TO READ AS
20 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 138. (a)**
21 **IC 32-33-7-2 (Concerning proprietor or manager of a hotel, apartment**
22 **hotel, or inn in certain circumstances involving the safekeeping of**
23 **personal property of guests).**

24 **(b) IC 32-33-7-4 (Concerning a hotel, apartment hotel, or inn for**
25 **loss of or damage to merchandise brought on the premises).**

26 SECTION 316. IC 34-30-2-138.2 IS ADDED TO THE INDIANA
27 CODE AS A NEW SECTION TO READ AS FOLLOWS
28 [EFFECTIVE UPON PASSAGE]: **Sec. 138.2. IC 32-33-11-6**
29 **(Concerning a shipper that obtains a lien on consigned goods**
30 **transported by the shipper).**

31 SECTION 317. IC 34-30-2-139 IS AMENDED TO READ AS
32 FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 139. IC 32-34-1-27**
33 **and IC 32-34-1-29 (Concerning holders of abandoned property who**
34 **deliver the property to the attorney general).**

35 SECTION 318. IC 34-30-2-139.3 IS ADDED TO THE INDIANA
36 CODE AS A NEW SECTION TO READ AS FOLLOWS
37 [EFFECTIVE UPON PASSAGE]: **Sec. 139.3. IC 32-34-5-15**
38 **(Concerning a museum that applies conservation measures to**
39 **property loaned to the museum).**

40 SECTION 319. IC 34-30-2-144.6 IS ADDED TO THE INDIANA
41 CODE AS A NEW SECTION TO READ AS FOLLOWS
42 [EFFECTIVE UPON PASSAGE]: **Sec. 144.6. IC 35-33-1-4**



1 **(Concerning a law enforcement officer who receives or processes**
 2 **a person arrested by a person other than the law enforcement**
 3 **officer).**

4 SECTION 320. IC 34-30-2-149.5, AS ADDED BY P.L.216-2007,
 5 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 UPON PASSAGE]: Sec. 149.5. **(a) IC 35-38-1-10.5 (Concerning a**
 7 **person who makes a report or testifies in court regarding the**
 8 **results of a test for the human immunodeficiency virus (HIV) or**
 9 **another dangerous disease performed on an individual convicted**
 10 **of certain crimes).**

11 **(b) IC 35-38-1-28(d) (Concerning a clerk, court, law enforcement**
 12 **officer, or prosecuting attorney for an error or omission in the**
 13 **transportation of fingerprints, case history data, or sentencing data).**

14 SECTION 321. IC 34-30-2-150.2 IS ADDED TO THE INDIANA
 15 CODE AS A **NEW SECTION** TO READ AS FOLLOWS
 16 [EFFECTIVE UPON PASSAGE]: **Sec. 150.2. IC 35-43-5-5**
 17 **(Concerning the payee or holder of a check, draft, or order that**
 18 **gives notice that the check, draft, or order was not paid by the**
 19 **credit institution).**

20 SECTION 322. IC 34-30-2-152.5, AS AMENDED BY P.L.84-2010,
 21 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 UPON PASSAGE]: Sec. 152.5. **(a) ~~IC 35-48-7-11.1(m)~~**
 23 **IC 35-48-7-11.1(l) (Concerning ~~providing information to or a~~**
 24 **practitioner obtaining information from the Indiana scheduled**
 25 **prescription electronic collection and tracking program ~~and using the~~**
 26 **information for the treatment of a patient).**

27 **(b) IC 35-48-7-11.1(n) (Concerning providing information to a law**
 28 **enforcement agency based on a report from the Indiana scheduled**
 29 **prescription electronic collection and tracking program).**

30 SECTION 323. IC 34-30-2-152.8 IS ADDED TO THE INDIANA
 31 CODE AS A **NEW SECTION** TO READ AS FOLLOWS
 32 [EFFECTIVE UPON PASSAGE]: **Sec. 152.8. IC 36-1-14.2-3**
 33 **(Concerning a person who provides health care to an individual at**
 34 **a medical clinic or health care facility that provides health care to**
 35 **individuals without compensation).**

36 SECTION 324. IC 34-30-2-152.9 IS ADDED TO THE INDIANA
 37 CODE AS A **NEW SECTION** TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: **Sec. 152.9. IC 36-1-15-9**
 39 **(Concerning erroneous determinations or computations made by**
 40 **the department of local government finance concerning debt**
 41 **limitations on political subdivisions).**



1 SECTION 325. IC 34-30-2-153 IS AMENDED TO READ AS
 2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 153. (a)
 3 IC 36-2-14-13 (Concerning a person for ordering or performing a
 4 medical examination or autopsy under statutory authority).

5 (b) **IC 36-2-14-19 (Concerning removal and donation of a**
 6 **decendent's corneas).**

7 SECTION 326. IC 34-30-2-153.7 IS ADDED TO THE INDIANA
 8 CODE AS A NEW SECTION TO READ AS FOLLOWS
 9 [EFFECTIVE UPON PASSAGE]: **Sec. 153.7. IC 36-5-6-6**
 10 **(Concerning town clerk-treasurers for certain acts or omissions).**

11 SECTION 327. IC 34-30-2-154 IS AMENDED TO READ AS
 12 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 154. (a)
 13 **IC 36-7-11-21 (Concerning persons bringing actions to protect**
 14 **property under historic preservation law).**

15 (b) **IC 36-7-11.2-63 (Concerning persons bringing actions to protect**
 16 **property under the Meridian Street Preservation law).**

17 SECTION 328. IC 34-30-2-155 IS AMENDED TO READ AS
 18 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 155. (a)
 19 IC 36-8-3-16 (Concerning fire chiefs and assistants for destruction of
 20 certain buildings in event of fire).

21 (b) **IC 36-8-3-20 (Concerning police reserve officers carrying**
 22 **out lake patrol duties).**

23 SECTION 329. IC 34-30-2-155.7 IS ADDED TO THE INDIANA
 24 CODE AS A NEW SECTION TO READ AS FOLLOWS
 25 [EFFECTIVE UPON PASSAGE]: **Sec. 155.7. IC 36-8-12-8**
 26 **(Concerning volunteer firefighters and emergency medical services**
 27 **personnel).**

28 SECTION 330. IC 34-30-2-156.9 IS ADDED TO THE INDIANA
 29 CODE AS A NEW SECTION TO READ AS FOLLOWS
 30 [EFFECTIVE UPON PASSAGE]: **Sec. 156.9. IC 36-9-23-33**
 31 **(Concerning a county for material errors in the county's list of**
 32 **properties for which delinquent municipal sewage fees are to be**
 33 **collected).**

34 SECTION 331. IC 35-31.5-2-151, AS ADDED BY P.L.114-2012,
 35 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 151. "Hazing", for purposes of ~~IC 35-42-2-2,~~
 37 **IC 35-42-2-2.5**, has the meaning set forth in ~~IC 35-42-2-2(a).~~
 38 **IC 35-42-2-2.5(a).**

39 SECTION 332. IC 35-38-1-7.5, AS AMENDED BY P.L.168-2014,
 40 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 UPON PASSAGE]: Sec. 7.5. (a) As used in this section, "sexually
 42 violent predator" means a person who suffers from a mental



1 abnormality or personality disorder that makes the individual likely to
 2 repeatedly commit a sex offense (as defined in IC 11-8-8-5.2). The
 3 term includes a person convicted in another jurisdiction who is
 4 identified as a sexually violent predator under IC 11-8-8-20. The term
 5 does not include a person no longer considered a sexually violent
 6 predator under subsection (g).

7 (b) A person who:

8 (1) being at least eighteen (18) years of age, commits an offense
 9 described in:

10 (A) IC 35-42-4-1;

11 (B) IC 35-42-4-2 (before its repeal);

12 (C) IC 35-42-4-3 as a Class A or Class B felony (for a crime
 13 committed before July 1, 2014) or a Level 1, Level 2, Level 3,
 14 or Level 4 felony (for a crime committed after June 30, 2014);

15 (D) IC 35-42-4-5(a)(1);

16 (E) IC 35-42-4-5(a)(2);

17 (F) IC 35-42-4-5(a)(3) **(before that provision was**
 18 **redesignated by P.L.158-2013, SECTION 441);**

19 (G) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for a
 20 crime committed before July 1, 2014) or Level 2, Level 3, or
 21 Level 4 felony (for a crime committed after June 30, 2014);

22 (H) IC 35-42-4-5(b)(2);

23 (I) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for a
 24 crime committed before July 1, 2014) or a Level 2, Level 3, or
 25 Level 4 felony (for a crime committed after June 30, 2014);

26 (J) an attempt or conspiracy to commit a crime listed in
 27 clauses (A) through (I); or

28 (K) a crime under the laws of another jurisdiction, including
 29 a military court, that is substantially equivalent to any of the
 30 offenses listed in clauses (A) through (J);

31 (2) commits a sex offense (as defined in IC 11-8-8-5.2) while
 32 having a previous unrelated conviction for a sex offense for which
 33 the person is required to register as a sex or violent offender under
 34 IC 11-8-8;

35 (3) commits a sex offense (as defined in IC 11-8-8-5.2) while
 36 having had a previous unrelated adjudication as a delinquent child
 37 for an act that would be a sex offense if committed by an adult, if,
 38 after considering expert testimony, a court finds by clear and
 39 convincing evidence that the person is likely to commit an
 40 additional sex offense; or

41 (4) commits a sex offense (as defined in IC 11-8-8-5.2) while
 42 having had a previous unrelated adjudication as a delinquent child



- 1 for an act that would be a sex offense if committed by an adult, if
2 the person was required to register as a sex or violent offender
3 under IC 11-8-8-5(b)(2);
4 is a sexually violent predator. Except as provided in subsection (g) or
5 (h), a person is a sexually violent predator by operation of law if an
6 offense committed by the person satisfies the conditions set forth in
7 subdivision (1) or (2) and the person was released from incarceration,
8 secure detention, probation, or parole for the offense after June 30,
9 1994.
- 10 (c) This section applies whenever a court sentences a person or a
11 juvenile court issues a dispositional decree for a sex offense (as defined
12 in IC 11-8-8-5.2) for which the person is required to register with the
13 local law enforcement authority under IC 11-8-8.
- 14 (d) At the sentencing hearing, the court shall indicate on the record
15 whether the person has been convicted of an offense that makes the
16 person a sexually violent predator under subsection (b).
- 17 (e) If a person is not a sexually violent predator under subsection
18 (b), the prosecuting attorney may request the court to conduct a hearing
19 to determine whether the person (including a child adjudicated to be a
20 delinquent child) is a sexually violent predator under subsection (a). If
21 the court grants the motion, the court shall appoint two (2)
22 psychologists or psychiatrists who have expertise in criminal
23 behavioral disorders to evaluate the person and testify at the hearing.
24 After conducting the hearing and considering the testimony of the two
25 (2) psychologists or psychiatrists, the court shall determine whether the
26 person is a sexually violent predator under subsection (a). A hearing
27 conducted under this subsection may be combined with the person's
28 sentencing hearing.
- 29 (f) If a person is a sexually violent predator:
- 30 (1) the person is required to register with the local law
31 enforcement authority as provided in IC 11-8-8; and
32 (2) the court shall send notice to the department of correction.
- 33 (g) This subsection does not apply to a person who has two (2) or
34 more unrelated convictions for an offense described in IC 11-8-8-4.5
35 for which the person is required to register under IC 11-8-8. A person
36 who is a sexually violent predator may petition the court to consider
37 whether the person should no longer be considered a sexually violent
38 predator. The person may file a petition under this subsection not
39 earlier than ten (10) years after:
- 40 (1) the sentencing court or juvenile court makes its determination
41 under subsection (e); or
42 (2) the person is released from incarceration or secure detention.



1 A person may file a petition under this subsection not more than one
2 (1) time per year. A court may dismiss a petition filed under this
3 subsection or conduct a hearing to determine if the person should no
4 longer be considered a sexually violent predator. If the court conducts
5 a hearing, the court shall appoint two (2) psychologists or psychiatrists
6 who have expertise in criminal behavioral disorders to evaluate the
7 person and testify at the hearing. After conducting the hearing and
8 considering the testimony of the two (2) psychologists or psychiatrists,
9 the court shall determine whether the person should no longer be
10 considered a sexually violent predator under subsection (a). If a court
11 finds that the person should no longer be considered a sexually violent
12 predator, the court shall send notice to the department of correction that
13 the person is no longer considered a sexually violent predator or an
14 offender against children. Notwithstanding any other law, a condition
15 imposed on a person due to the person's status as a sexually violent
16 predator, including lifetime parole or GPS monitoring, does not apply
17 to a person no longer considered a sexually violent predator.

18 (h) A person is not a sexually violent predator by operation of law
19 under subsection (b)(1) if all of the following conditions are met:

20 (1) The victim was not less than twelve (12) years of age at the
21 time the offense was committed.

22 (2) The person is not more than four (4) years older than the
23 victim.

24 (3) The relationship between the person and the victim was a
25 dating relationship or an ongoing personal relationship. The term
26 "ongoing personal relationship" does not include a family
27 relationship.

28 (4) The offense committed by the person was not any of the
29 following:

30 (A) Rape (IC 35-42-4-1).

31 (B) Criminal deviate conduct (IC 35-42-4-2) (before its
32 repeal).

33 (C) An offense committed by using or threatening the use of
34 deadly force or while armed with a deadly weapon.

35 (D) An offense that results in serious bodily injury.

36 (E) An offense that is facilitated by furnishing the victim,
37 without the victim's knowledge, with a drug (as defined in
38 IC 16-42-19-2(1)) or a controlled substance (as defined in
39 IC 35-48-1-9) or knowing that the victim was furnished with
40 the drug or controlled substance without the victim's
41 knowledge.



1 (5) The person has not committed another sex offense (as defined
2 in IC 11-8-8-5.2) (including a delinquent act that would be a sex
3 offense if committed by an adult) against any other person.

4 (6) The person did not have a position of authority or substantial
5 influence over the victim.

6 (7) The court finds that the person should not be considered a
7 sexually violent predator.

8 SECTION 333. IC 35-38-1-10.5, AS AMENDED BY P.L.125-2009,
9 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
10 UPON PASSAGE]: Sec. 10.5. (a) The court:

11 (1) shall order that a person undergo a screening test for the
12 human immunodeficiency virus (HIV) if the person is:

13 (A) convicted of an offense relating to a criminal sexual act
14 and the offense created an epidemiologically demonstrated
15 risk of transmission of the human immunodeficiency virus
16 (HIV); or

17 (B) convicted of an offense relating to controlled substances
18 and the offense involved:

19 (i) the delivery by any person to another person; or

20 (ii) the use by any person on another person;

21 of a contaminated sharp (as defined in IC 16-41-16-2) or other
22 paraphernalia that creates an epidemiologically demonstrated
23 risk of transmission of HIV by involving percutaneous contact;
24 and

25 (2) may order that a person undergo a screening test for a
26 dangerous disease (as defined in IC 16-41-8-5) in accordance
27 with IC 16-41-8-5.

28 (b) If the screening test required by this section indicates the
29 presence of antibodies to HIV, the court shall order the person to
30 undergo a confirmatory test.

31 (c) If the confirmatory test confirms the presence of the HIV
32 antibodies, the court shall report the results to the state department of
33 health and require a probation officer to conduct a presentence
34 investigation to:

35 (1) obtain the medical record of the convicted person from the
36 state department of health under ~~IC 16-41-8-1(a)(3);~~
37 **IC 16-41-8-1(b)(3);** and

38 (2) determine whether the convicted person had received risk
39 counseling that included information on the behavior that
40 facilitates the transmission of HIV.

41 (d) A person who, in good faith:

42 (1) makes a report required to be made under this section; or



- 1 (2) testifies in a judicial proceeding on matters arising from the
 2 report;
 3 is immune from both civil and criminal liability due to the offering of
 4 that report or testimony.
- 5 (e) The privileged communication between a husband and wife or
 6 between a health care provider and the health care provider's patient is
 7 not a ground for excluding information required under this section.
- 8 (f) A mental health service provider (as defined in IC 34-6-2-80)
 9 who discloses information that must be disclosed to comply with this
 10 section is immune from civil and criminal liability under Indiana
 11 statutes that protect patient privacy and confidentiality.
- 12 SECTION 334. IC 35-38-6-1, AS AMENDED BY P.L.67-2017,
 13 SECTION 15, AND AS AMENDED BY P.L.217-2017, SECTION
 14 158, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The punishment of death
 16 shall be inflicted by intravenous injection of a lethal substance or
 17 substances into the convicted person:
 18 (1) in a quantity sufficient to cause the death of the convicted
 19 person; and
 20 (2) until the convicted person is dead.
- 21 (b) The death penalty shall be inflicted before the hour of sunrise on
 22 a date fixed by the sentencing court. However, the execution must not
 23 occur until at least one hundred (100) days after the conviction.
- 24 (c) The ~~superintendent~~ warden of the state prison, or persons
 25 designated by the ~~superintendent~~, warden, shall designate the person
 26 who is to serve as the executioner.
- 27 (d) The department of correction may adopt rules under IC 4-22-2
 28 necessary to implement subsection (a).
- 29 (e) *The department of correction may make and enter into a
 30 contract with an outsourcing facility, a wholesale drug distributor (as
 31 defined in IC 25-26-14-12), a pharmacy (as defined in IC 25-26-13-2),
 32 or a pharmacist (as defined in IC 25-26-13-2) for the issuance or
 33 compounding of a lethal substance necessary to carry out an execution
 34 by lethal injection. A lethal substance provided to the department of
 35 correction under this subsection may be used only for the purpose of
 36 carrying out an execution by lethal injection. The issuance or
 37 compounding of a lethal substance under this subsection:*
 38 (1) *does not constitute the practice of pharmacy (as defined in*
 39 *IC 25-26-13-2);*
 40 (2) *is not subject to the jurisdiction of the Indiana board of*
 41 *pharmacy, the medical licensing board of Indiana, the Indiana*



- 1 state department of health, or the Indiana professional licensing
2 agency; and
3 (3) is exempt from the provisions of IC 25.
4 A pharmacist, a pharmacy, a wholesale drug distributor, or an
5 outsourcing facility that provides a lethal substance to the department
6 of correction under this subsection shall label the lethal substance with
7 the name of the lethal substance, its dosage, a projected expiration
8 date, and a statement that the lethal substance shall be used only by
9 the department of correction for the purpose of carrying out an
10 execution by lethal injection.
11 (f) The following are confidential, are not subject to discovery, and
12 may not be introduced as evidence in any civil or criminal proceeding:
13 (1) The identity of a person described in subsection (e) that enters
14 into a contract with the department of correction under
15 subsection (e) for the issuance or compounding of lethal
16 substances necessary to carry out an execution by lethal
17 injection.
18 (2) The identity of an officer, an employee, or a contractor of a
19 person described in subdivision (1).
20 (3) The identity of a person contracted by a person described in
21 subdivision (1) to obtain equipment or a substance to facilitate
22 the compounding of a lethal substance described in subsection
23 (e).
24 (4) Information reasonably calculated to lead to the identity of a
25 person described in this subsection, including a:
26 (A) name;
27 (B) residential or business address;
28 (C) residential or office telephone number; and
29 (D) Social Security number or tax identification number.
30 This subsection applies retroactively to any request for information,
31 discovery request, or proceeding, no matter when made or initiated.
32 SECTION 335. IC 35-47-2-3, AS AMENDED BY P.L.17-2017,
33 SECTION 3, AND AS AMENDED BY P.L.221-2017, SECTION 3, IS
34 CORRECTED AND AMENDED TO READ AS FOLLOWS
35 [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A person desiring a
36 license to carry a handgun shall apply:
37 (1) to the chief of police or corresponding law enforcement officer
38 of the municipality in which the applicant resides;
39 (2) if that municipality has no such officer, or if the applicant does
40 not reside in a municipality, to the sheriff of the county in which
41 the applicant resides after the applicant has obtained an
42 application form prescribed by the superintendent; or



1 (3) if the applicant is a resident of another state and has a regular
 2 place of business or employment in Indiana, to the sheriff of the
 3 county in which the applicant has a regular place of business or
 4 employment.

5 The superintendent and local law enforcement agencies shall allow an
 6 applicant desiring to obtain or renew a license to carry a handgun to
 7 submit an application electronically under this chapter if funds are
 8 available to establish and maintain an electronic application system.

9 (b) The law enforcement agency which accepts an application for a
 10 handgun license shall collect the following application fees:

11 (1) From a person applying for a four (4) year handgun license, a
 12 ten dollar (\$10) application fee, five dollars (\$5) of which shall be
 13 refunded if the license is not issued.

14 (2) From a person applying for a lifetime handgun license who
 15 does not currently possess a valid Indiana handgun license, a fifty
 16 dollar (\$50) application fee, thirty dollars (\$30) of which shall be
 17 refunded if the license is not issued.

18 (3) From a person applying for a lifetime handgun license who
 19 currently possesses a valid Indiana handgun license, a forty dollar
 20 (\$40) application fee, thirty dollars (\$30) of which shall be
 21 refunded if the license is not issued.

22 Except as provided in subsection (h), the fee shall be deposited into the
 23 law enforcement agency's firearms training fund or other appropriate
 24 training activities fund and used by the agency to train law enforcement
 25 officers in the proper use of firearms or in other law enforcement
 26 duties, or to purchase firearms, firearm related equipment, or body
 27 armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers
 28 employed by the law enforcement agency. The state board of accounts
 29 shall establish rules for the proper accounting and expenditure of funds
 30 collected under this subsection.

31 (c) The officer to whom the application is made shall ascertain the
 32 applicant's name, full address, length of residence in the community,
 33 whether the applicant's residence is located within the limits of any city
 34 or town, the applicant's occupation, place of business or employment,
 35 criminal record, if any, and convictions (minor traffic offenses
 36 excepted), age, race, sex, nationality, date of birth, citizenship, height,
 37 weight, build, color of hair, color of eyes, scars and marks, whether the
 38 applicant has previously held an Indiana license to carry a handgun
 39 and, if so, the serial number of the license and year issued, whether the
 40 applicant's license has ever been suspended or revoked, and if so, the
 41 year and reason for the suspension or revocation, and the applicant's
 42 reason for desiring a license. The officer to whom the application is



1 made shall conduct an investigation into the applicant's official records
 2 and verify thereby the applicant's character and reputation, and shall in
 3 addition verify for accuracy the information contained in the
 4 application, and shall forward this information together with the
 5 officer's recommendation for approval or disapproval and one (1) set
 6 of legible and classifiable fingerprints of the applicant to the
 7 superintendent.

8 (d) The superintendent may make whatever further investigation the
 9 superintendent deems necessary. Whenever disapproval is
 10 recommended, the officer to whom the application is made shall
 11 provide the superintendent and the applicant with the officer's complete
 12 and specific reasons, in writing, for the recommendation of
 13 disapproval.

14 (e) If it appears to the superintendent that the applicant:

- 15 (1) has a proper reason for carrying a handgun;
- 16 (2) is of good character and reputation;
- 17 (3) is a proper person to be licensed; and
- 18 (4) is:

19 (A) a citizen of the United States; or

20 (B) not a citizen of the United States but is allowed to carry a
 21 firearm in the United States under federal law;

22 the superintendent shall issue to the applicant a qualified or an
 23 unlimited license to carry any handgun lawfully possessed by the
 24 applicant. The original license shall be delivered to the licensee. A
 25 copy shall be delivered to the officer to whom the application for
 26 license was made. A copy shall be retained by the superintendent for
 27 at least four (4) years in the case of a four (4) year license. The
 28 superintendent may adopt guidelines to establish a records retention
 29 policy for a lifetime license. A four (4) year license shall be valid for
 30 a period of four (4) years from the date of issue. A lifetime license is
 31 valid for the life of the individual receiving the license. The license of
 32 police officers, sheriffs or their deputies, and law enforcement officers
 33 of the United States government who have *been honorably retired by*
 34 *a lawfully created pension board or its equivalent after* twenty (20) or
 35 more years of service shall be valid for the life of these individuals.
 36 However, a lifetime license is automatically revoked if the license
 37 holder does not remain a proper person.

38 (f) At the time a license is issued and delivered to a licensee under
 39 subsection (e), the superintendent shall include with the license
 40 information concerning handgun safety rules that:

- 41 (1) neither opposes nor supports an individual's right to bear
 42 arms; and



- 1 (2) is:
- 2 (A) recommended by a nonprofit educational organization that
- 3 is dedicated to providing education on safe handling and use
- 4 of firearms;
- 5 (B) prepared by the state police department; and
- 6 (C) approved by the superintendent.
- 7 The superintendent may not deny a license under this section because
- 8 the information required under this subsection is unavailable at the
- 9 time the superintendent would otherwise issue a license. The state
- 10 police department may accept private donations or grants to defray the
- 11 cost of printing and mailing the information required under this
- 12 subsection.
- 13 (g) A license to carry a handgun shall not be issued to any person
- 14 who:
- 15 (1) has been convicted of a felony;
- 16 (2) has had a license to carry a handgun suspended, unless the
- 17 person's license has been reinstated;
- 18 (3) is under eighteen (18) years of age;
- 19 (4) is under twenty-three (23) years of age if the person has been
- 20 adjudicated a delinquent child for an act that would be a felony if
- 21 committed by an adult; or
- 22 (5) has been arrested for a Class A or Class B felony for an
- 23 offense committed before July 1, 2014, for a Level 1, Level 2,
- 24 Level 3, or Level 4 felony for an offense committed after June 30,
- 25 2014, or any other felony that was committed while armed with
- 26 a deadly weapon or that involved the use of violence, if a court
- 27 has found probable cause to believe that the person committed the
- 28 offense charged.
- 29 In the case of an arrest under subdivision (5), a license to carry a
- 30 handgun may be issued to a person who has been acquitted of the
- 31 specific offense charged or if the charges for the specific offense are
- 32 dismissed. The superintendent shall prescribe all forms to be used in
- 33 connection with the administration of this chapter.
- 34 (h) If the law enforcement agency that charges a fee under
- 35 subsection (b) is a city or town law enforcement agency, the fee shall
- 36 be deposited in the law enforcement continuing education fund
- 37 established under IC 5-2-8-2.
- 38 (i) If a person who holds a valid license to carry a handgun issued
- 39 under this chapter:
- 40 (1) changes the person's name;
- 41 (2) changes the person's address; or



- 1 (3) experiences a change, including an arrest or a conviction, that
 2 may affect the person's status as a proper person (as defined in
 3 IC 35-47-1-7) or otherwise disqualify the person from holding a
 4 license;
 5 the person shall, not later than thirty (30) days after the date of a
 6 change described under subdivision (3), and not later than sixty (60)
 7 days after the date of the change described under subdivision (1) or (2),
 8 notify the superintendent, in writing, of the event described under
 9 subdivision (3) or, in the case of a change under subdivision (1) or (2),
 10 the person's new name or new address.
- 11 (j) The state police shall indicate on the form for a license to carry
 12 a handgun the notification requirements of subsection (i).
- 13 (k) The state police department shall adopt rules under IC 4-22-2 to:
 14 (1) implement an electronic application system under subsection
 15 (a); *and*
 16 (2) *expedite the processing of an application made by a person*
 17 *described in ~~IC 35-47-2-2.1(b)~~ section 2.1(b) of this chapter.*
- 18 Rules adopted under this section must require the superintendent to
 19 keep on file one (1) set of classifiable and legible fingerprints from
 20 every person who has received a license to carry a handgun so that a
 21 person who applies to renew a license will not be required to submit an
 22 additional set of fingerprints.
- 23 (l) Except as provided in subsection (m), for purposes of
 24 IC 5-14-3-4(a)(1), the following information is confidential, may not
 25 be published, and is not open to public inspection:
- 26 (1) Information submitted by a person under this section to:
 27 (A) obtain; or
 28 (B) renew;
 29 a license to carry a handgun.
- 30 (2) Information obtained by a federal, state, or local government
 31 entity in the course of an investigation concerning a person who
 32 applies to:
 33 (A) obtain; or
 34 (B) renew;
 35 a license to carry a handgun issued under this chapter.
- 36 (3) The name, address, and any other information that may be
 37 used to identify a person who holds a license to carry a handgun
 38 issued under this chapter.
- 39 (m) Notwithstanding subsection (l):
 40 (1) any information concerning an applicant for or a person who
 41 holds a license to carry a handgun issued under this chapter may
 42 be released to a federal, state, or local government entity:



- 1 (A) for law enforcement purposes; or
 2 (B) to determine the validity of a license to carry a handgun;
 3 and
 4 (2) general information concerning the issuance of licenses to
 5 carry handguns in Indiana may be released to a person conducting
 6 journalistic or academic research, but only if all personal
 7 information that could disclose the identity of any person who
 8 holds a license to carry a handgun issued under this chapter has
 9 been removed from the general information.
- 10 (n) A person who knowingly or intentionally violates this section
 11 commits a Class B misdemeanor.
- 12 SECTION 336. IC 36-1-8-10, AS AMENDED BY P.L.127-2017,
 13 SECTION 15, AND AS AMENDED BY P.L.193-2017, SECTION 3,
 14 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 15 [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) As used in this section,
 16 "board" means an administration, an agency, an authority, a board, a
 17 bureau, a commission, a committee, a council, a department, a division,
 18 an institution, an office, a service, or another similarly designated body
 19 of a political subdivision.
- 20 (b) Whenever a law or political subdivision's resolution requires that
 21 an appointment to a board be conditioned upon the political affiliation
 22 of the appointee, or that the membership of a board not exceed a stated
 23 number of members from the same political party, at the time of an
 24 appointment, one (1) of the following must apply to the appointee:
- 25 (1) The most recent primary election *in Indiana* in which the
 26 appointee voted was a primary election held by the party with
 27 which the appointee claims affiliation.
- 28 (2) If the appointee has never voted in a primary election *in*
 29 *Indiana*, the appointee *claims a party affiliation*.
- 30 ~~(3) The appointee~~ is certified as a member of that party by the
 31 party's county ~~chairman~~ chair for the county in which the
 32 appointee resides.
- 33 ~~(c) If a certification by a county chairman~~ **chair** of a political party
 34 *is required under subsection (b), the certification must be filed with the*
 35 *office of the circuit court clerk not later than the time the appointee's*
 36 *oath of office is filed with the clerk under IC 5-4-1. If the county*
 37 *chairman's* **chair's** *certification is not filed with the circuit court*
 38 *clerk's office as required by this subsection, the appointment is void.*
- 39 ~~(e)~~ (d) Notwithstanding any other law, if the term of an appointed
 40 member of a board expires and the appointing authority does not make
 41 an appointment to fill the vacancy, *both of the following apply:*



- 1 (1) The member may continue to serve on the board for only ~~sixty~~
2 ~~(60)~~ ninety (90) days after the expiration date of the member's
3 term.
4 (2) *The county ~~chairman~~ chair of the political party of the*
5 *member whose term has expired shall make the appointment.*
- 6 SECTION 337. IC 36-2-7-10, AS AMENDED BY P.L.127-2017,
7 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
8 UPON PASSAGE]: Sec. 10. (a) The following definitions apply to this
9 section:
- 10 (1) "Copy" means:
11 (A) transcribing or duplicating a document by handwriting,
12 photocopy, xerography, or duplicating machine;
13 (B) duplicating electronically stored data onto a disk, tape,
14 drum, or any other means of electronic data storage; or
15 (C) reproducing a document by any other means.
- 16 (2) "Mortgage" means a transfer of rights to real property, in a
17 form substantially similar to that set forth in IC 32-29-1-5, with or
18 without warranty from the grantor. The term does not include:
19 (A) a mortgage modification;
20 (B) a mortgage assignment; or
21 (C) a mortgage release.
- 22 (3) "Multiple transaction document" means a document
23 containing two (2) or more transactions of the same type.
- 24 (4) "Record" or "recording" means the act of placing a document
25 into the official records of the county recorder and includes the
26 functions of filing and filing for record.
- 27 (b) The county recorder shall charge and collect the fees prescribed
28 by this section for recording, filing, copying, and other services the
29 recorder renders, and shall pay them into the county treasury at the end
30 of each calendar month. The fees prescribed and collected under this
31 section supersede all other recording fees required by law to be charged
32 for services rendered by the county recorder.
- 33 (c) The county recorder shall charge the following:
34 (1) Twenty-five dollars (\$25) for recording any deed or other
35 instrument, other than a mortgage.
36 (2) Fifty-five dollars (\$55) for recording any mortgage.
37 (3) For pages larger than eight and one-half (8 1/2) inches by
38 fourteen (14) inches twenty-five dollars (\$25) for the first page
39 and five dollars (\$5) for each additional page of any document the
40 recorder records, if the pages are larger than eight and one-half (8
41 1/2) inches by fourteen (14) inches.



- 1 (4) If the county recorder has elected to attest to the release,
 2 partial release, or assignment of any mortgage, judgment, lien, or
 3 oil and gas lease contained on a multiple transaction document,
 4 the fee for each transaction after the first is seven dollars (\$7) plus
 5 the amount provided in subdivision (1).
 6 (5) For furnishing copies of records, the fee for each copy is:
 7 (A) one dollar (\$1) per page that is not larger than eleven (11)
 8 inches by seventeen (17) inches; and
 9 (B) five dollars (\$5) per page that is larger than eleven (11)
 10 inches by seventeen (17) inches.
 11 (6) Five dollars (\$5) for acknowledging or certifying to a
 12 document.
 13 (7) A fee in an amount authorized by an ordinance adopted by the
 14 county legislative body for duplicating a computer tape, a
 15 computer disk, an optical disk, microfilm, or similar media. This
 16 fee may not cover making a handwritten copy or a photocopy or
 17 using xerography or a duplicating machine.
 18 (8) This subdivision applies in a county only if at least one (1)
 19 unit in the county has established an affordable housing fund
 20 under IC 5-20-5-15.5 and the county fiscal body adopts an
 21 ordinance authorizing the fee described in this subdivision. An
 22 ordinance adopted under this subdivision may authorize the
 23 county recorder to charge a fee of ten dollars (\$10) for each
 24 document the recorder records.
 25 (9) This subdivision applies in a county containing a consolidated
 26 city that has established a housing trust fund under
 27 IC 36-7-15.1-35.5(e). This subdivision does not apply if the
 28 county fiscal body adopts a fee under section 10.7 of this chapter.
 29 The county fiscal body may adopt an ordinance authorizing the
 30 fee described in this subdivision. An ordinance adopted under this
 31 subdivision may authorize the county recorder to charge a fee of:
 32 (A) two dollars and fifty cents (\$2.50) for the first page; and
 33 (B) one dollar (\$1) for each additional page;
 34 of each document the recorder records.
 35 (d) This subsection does not apply in a county containing a
 36 consolidated city. Section 10.5 of this chapter applies to the deposit of
 37 fees collected under subsection (c)(1) in a county containing a
 38 consolidated city. The county recorder shall deposit the fees collected
 39 under subsection (c)(1) as follows:
 40 (1) Eight dollars (\$8) in the county general fund.
 41 (2) Five dollars (\$5) in the county surveyor's corner perpetuation
 42 fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).



- 1 (3) Ten dollars (\$10) in the county recorder's records perpetuation
 2 fund established under subsection (f).
 3 (4) One dollar (\$1) in the county identification security protection
 4 fund established under IC 36-2-7.5-11.
 5 (5) One dollar (\$1) in the **county** elected officials training fund
 6 under IC 36-2-7-19.
- 7 (e) This subsection does not apply in a county containing a
 8 consolidated city. Section 10.5 of this chapter applies to the deposit of
 9 fees collected under subsection (c)(2) in a county containing a
 10 consolidated city. The county recorder shall deposit the fees collected
 11 under subsection (c)(2) as follows:
- 12 (1) Thirty-four dollars (\$34) in the county general fund.
 13 (2) Five dollars (\$5) in the county surveyor's corner perpetuation
 14 fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).
 15 (3) Eleven dollars and fifty cents (\$11.50) in the county recorder's
 16 records perpetuation fund established under subsection (f).
 17 (4) Two dollars and fifty cents (\$2.50) with the county treasurer
 18 to be distributed in accordance with IC 24-9-9-3 and IC 24-9-9-4.
 19 (5) One dollar (\$1) in the county identification security protection
 20 fund established under IC 36-2-7.5-11.
 21 (6) One dollar (\$1) in the county elected officials training fund
 22 under IC 36-2-7-19.
- 23 (f) The county treasurer shall establish a county recorder's records
 24 perpetuation fund. The fund consists of all fees collected under this
 25 section for deposit in the fund and amounts transferred to the fund from
 26 the county identification security protection fund under IC 36-2-7.5-11.
 27 Except as provided in section 10.2 of this chapter, the county recorder
 28 may use any money in this fund without appropriation for:
- 29 (1) the preservation of records; and
 30 (2) the improvement of record keeping systems and equipment;
 31 within the control of the county recorder. Money from the fund may not
 32 be deposited or transferred into the county general fund and does not
 33 revert to the county general fund at the end of a fiscal year.
- 34 (g) The county recorder shall post the fees set forth in subsection (c)
 35 in a prominent place within the county recorder's office where the fee
 36 schedule will be readily accessible to the public.
- 37 (h) The county recorder may not charge or collect any fee for:
- 38 (1) recording an official bond of a public officer, a deputy, an
 39 appointee, or an employee; or
 40 (2) performing any service under any of the following:
 41 (A) IC 6-1.1-22-2(c).
 42 (B) IC 8-23-7.



- 1 (C) IC 8-23-23.
 2 (D) IC 10-17-2-3.
 3 (E) IC 10-17-3-2.
 4 (F) IC 12-14-13.
 5 (G) IC 12-14-16.
- 6 (i) The state and its agencies and instrumentalities are required to
 7 pay the recording fees and charges that this section prescribes.
- 8 (j) This subsection applies to a county other than a county
 9 containing a consolidated city. The county treasurer shall distribute
 10 money collected by the county recorder under subsection (c)(8) as
 11 follows:
- 12 (1) Sixty percent (60%) of the money collected by the county
 13 recorder under subsection (c)(8) shall be distributed to the units
 14 in the county that have established an affordable housing fund
 15 under IC 5-20-5-15.5 for deposit in the fund. The amount to be
 16 distributed to a unit is the amount available for distribution
 17 multiplied by a fraction. The numerator of the fraction is the
 18 population of the unit. The denominator of the fraction is the
 19 population of all units in the county that have established an
 20 affordable housing fund. The population to be used for a county
 21 that establishes an affordable housing fund is the population of
 22 the county outside any city or town that has established an
 23 affordable housing fund.
- 24 (2) Forty percent (40%) of the money collected by the county
 25 recorder under subsection (c)(8) shall be distributed to the
 26 treasurer of state for deposit in the affordable housing and
 27 community development fund established under IC 5-20-4-7 for
 28 the purposes of the fund.
- 29 Money shall be distributed under this subsection before the sixteenth
 30 day of the month following the month in which the money is collected
 31 from the county recorder.
- 32 (k) This subsection applies to a county described in subsection
 33 (c)(9). The county treasurer shall distribute money collected by the
 34 county recorder under subsection (c)(9) as follows:
- 35 (1) Sixty percent (60%) of the money collected by the county
 36 recorder under subsection (c)(9) shall be deposited in the housing
 37 trust fund established under IC 36-7-15.1-35.5(e) for the purposes
 38 of the fund.
- 39 (2) Forty percent (40%) of the money collected by the county
 40 recorder under subsection (c)(9) shall be distributed to the
 41 treasurer of state for deposit in the affordable housing and



1 community development fund established under IC 5-20-4-7 for
 2 the purposes of the fund.
 3 Money shall be distributed under this subsection before the sixteenth
 4 day of the month following the month in which the money is collected
 5 from the county recorder.

6 (l) The county recorder may also include a cross-reference or
 7 multiple cross-references identified in a document for recording under
 8 this section. For cross-references not otherwise required by statute or
 9 county ordinance, the person submitting the document for recording
 10 shall clearly identify on the front page of the instrument the specific
 11 cross-reference or cross-references to be included with the recorded
 12 documents.

13 SECTION 338. IC 36-2-7-10.1, AS AMENDED BY P.L.127-2017,
 14 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 15 UPON PASSAGE]: Sec. 10.1. (a) The following definitions apply
 16 throughout this section:

- 17 (1) "Bulk form copy" means an aggregation of:
 18 (A) copies of all recorded documents received by the county
 19 recorder for recording in a calendar day, week, month, or year;
 20 (B) the indices for finding, retrieving, and viewing all recorded
 21 documents received by the county recorder for recording in a
 22 calendar day, week, month, or year; or
 23 (C) **the items under** both clauses (A) and (B).
 24 (2) "Bulk user" means an individual, a corporation, a partnership,
 25 a limited liability company, or an unincorporated association that
 26 receives bulk form copies under a contract with the county
 27 recorder.
 28 (3) "Copy" means a reproduction, including an image of a
 29 recorded document or indices created by:
 30 (†) (A) duplicating electronically stored data onto a disk, tape,
 31 drum, or any other medium of electronic data storage; or
 32 (‡) (B) reproducing on microfilm.
 33 (4) "Indices" means all of the indexing information used by the
 34 county recorder for finding, retrieving, and viewing a recorded
 35 document.
 36 (5) "Recorded document" means a writing, a paper, a document,
 37 a plat, a map, a survey, or anything else received at any time for
 38 recording or filing in the public records maintained by the county
 39 recorder or the county recorder's designee.
 40 (b) A county executive shall establish by ordinance the manner and
 41 form in which the county recorder may provide bulk form copies to



1 bulk users. The ordinance must establish whether the county recorder
2 may provide bulk form copies to a bulk user:

- 3 (1) on a disk, tape, drum, or any other medium of electronic data
4 storage or microfilm;
5 (2) by electronically transmitting the copies using an electronic
6 transfer process; or
7 (3) under both subdivisions (1) and (2).

8 (c) A bulk user must submit a written request to the county recorder
9 that identifies the requested bulk form copies with reasonable
10 particularity. Unless the request is refused under subsection ~~(h)~~; **(j)**,
11 upon receipt of a valid written request the county recorder or the county
12 recorder's designee shall provide the bulk form copies to the bulk user
13 by the method or methods established by ordinance. The bulk form
14 copies shall be provided within a reasonable time after the later of the
15 following events:

- 16 (1) The recorder's archival process is completed and bulk form
17 copies become available in the county recorder's office.
18 (2) The bulk form user executes a contract that meets the
19 requirements of subsection (g) with:
20 (A) the county recorder; and
21 (B) if the county recorder uses a third party to provide bulk
22 copy services, the county recorder's designee.

23 The county recorder or the county recorder's designee shall work with
24 reasonable diligence to ensure that bulk form copies are timely
25 produced to the bulk user.

26 (d) The county recorder shall charge a fee for producing bulk form
27 copies. Except as provided in subsection (e), the amount of the fee shall
28 be as follows:

- 29 (1) Ten cents (\$0.10) per page for a copy of a recorded document,
30 including the instrument's book and page, if applicable.
31 (2) Ten cents (\$0.10) per recorded document for a copy of the
32 indices used by the county recorder for finding, retrieving, and
33 viewing a recorded document.

34 (e) If the county executive makes a finding and determination that
35 the costs incurred by the county recorder of producing bulk form
36 copies, including applying a watermark or other protective feature,
37 exceed the amount of the fee under subsection (d), the county executive
38 may adopt an ordinance that establishes a greater fee in an amount not
39 to exceed the following:

- 40 (1) Twenty cents (\$0.20) per page for a copy of a recorded
41 document, including the instrument's book and page, if
42 applicable.



1 (2) Twenty cents (\$0.20) per recorded document for a copy of the
 2 indices used by the county recorder for finding, retrieving, and
 3 viewing a recorded document.

4 If the county executive adopts an ordinance under this subsection, the
 5 county recorder shall charge the fee in the amount set by the ordinance,
 6 instead of the amount set forth in subsection (d).

7 (f) The fees charged by the county recorder are subject to the
 8 following requirements:

9 (1) The county recorder shall pay the fees into the county treasury
 10 at the end of each calendar month.

11 (2) The fees prescribed and collected under this section supersede
 12 all other fees for bulk form copies required by law to be charged
 13 for services rendered by the county recorder to bulk users.

14 (3) All revenue generated by the county recorder under this
 15 section shall be deposited in the county recorder's records
 16 perpetuation fund and used by the recorder in accordance with
 17 section 10(f) of this chapter.

18 (g) A bulk user must enter into a contract with the county recorder
 19 and if the county recorder uses a third party to provide bulk copy
 20 services, the county recorder's designee, in order to receive bulk form
 21 copies. The contract must be in writing and must require that the bulk
 22 user agree not to do any of the following:

23 (1) Except as provided in subsection (h), provide, transfer, or
 24 allow the transfer of any copy of a recorded document obtained by
 25 the bulk user under this section to a third party.

26 (2) Engage in unauthorized access to recorded documents.

27 (3) Engage in unauthorized alteration of recorded documents.

28 A contract required under this subsection may not include any
 29 restrictions on a bulk form user's use of the bulk form copies other than
 30 those contained in this section.

31 (h) A bulk user that is licensed under IC 27-1-15.6-6(d) or holds a
 32 certificate of authority under IC 27-7-3-6 may provide bulk form copies
 33 related to the specific order for a title search (as defined in IC 27-7-3-2)
 34 when operating as:

35 (1) a title plant for the issuance of title insurance (as defined in
 36 IC 27-7-3-2); or

37 (2) title company (as defined in IC 27-7-3-2).

38 A bulk user that meets the requirements of this subsection may charge
 39 its customers a fee for using the bulk form copies obtained by the bulk
 40 user that may not exceed the costs incurred by the bulk user for
 41 obtaining the bulk form copies. A bulk user that meets the requirements
 42 of this subsection may not resell, provide, transfer, or allow the transfer



1 of any copy of a recorded document, whether in bulk form or as
2 individual copies or images, to any other bulk user or title plant.

3 (i) A bulk user that does not meet the requirements of subsection (h)
4 is prohibited from selling, offering for sale, advertising for sale,
5 soliciting a purchase of, loaning, giving away, allowing subscription
6 service to, or otherwise transferring, providing, or allowing the transfer
7 of bulk form copies for commercial purposes to a third party, whether
8 the copies are in bulk form or individual copies or images.

9 (j) If a bulk user does not comply with a contract, the county
10 recorder may terminate the contract, immediately stop providing bulk
11 form copies to the bulk user, and refuse to provide the bulk form copies
12 requested by the bulk user if all termination provisions and procedures
13 in the contract have been met by the county recorder. The county
14 recorder may refuse subsequent requests from a bulk user for bulk form
15 copies in the following circumstances:

16 (1) The bulk user is a person that has had a previous bulk form
17 copy contract terminated by the county recorder because the
18 recorder determined that the bulk user failed to comply with the
19 contract.

20 (2) The bulk user is a corporation or limited liability company in
21 which a person has a majority or controlling interest and:

22 (A) the person requested bulk form copies under a previous
23 contract with the county recorder; and

24 (B) the contract was terminated by the county recorder
25 because the county recorder determined that the person failed
26 to comply with the contract.

27 (k) This section does not apply to enhanced access under
28 IC 5-14-3-3.

29 SECTION 339. IC 36-2-7-10.5, AS ADDED BY P.L.127-2017,
30 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 UPON PASSAGE]: Sec. 10.5. (a) This section applies only in a county
32 containing a consolidated city.

33 (b) The county recorder shall deposit the fees collected under
34 section 10(c)(1) of this chapter as follows:

35 (1) Nine dollars (\$9) in the county general fund.

36 (2) Five dollars (\$5) in the county surveyor's corner perpetuation
37 fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).

38 (3) Ten dollars (\$10) in the county recorder's records perpetuation
39 fund established under section 10(f) of this chapter.

40 (4) Fifty cents (\$0.50) in the county identification security
41 protection fund established under IC 36-2-7.5-11.



- 1 (5) Fifty cents (\$0.50) in the **county** elected officials training fund
 2 under IC 36-2-7-19.
- 3 (c) The county recorder shall deposit the fees collected under
 4 section 10(c)(2) of this chapter as follows:
- 5 (1) Thirty-five dollars (\$35) in the county general fund.
 6 (2) Five dollars (\$5) in the county surveyor's corner perpetuation
 7 fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).
 8 (3) Eleven dollars and fifty cents (\$11.50) in the county recorder's
 9 records perpetuation fund established under section 10(f) of this
 10 chapter.
 11 (4) Two dollars and fifty cents (\$2.50) with the county treasurer
 12 to be distributed in accordance with IC 24-9-9-3 and IC 24-9-9-4.
 13 (5) Fifty cents (\$0.50) in the county identification security
 14 protection fund established under IC 36-2-7.5-11.
 15 (6) Fifty cents (\$0.50) in the **county** elected officials training fund
 16 under IC 36-2-7-19.
- 17 SECTION 340. IC 36-2-7-13, AS AMENDED BY P.L.112-2012,
 18 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 UPON PASSAGE]: Sec. 13. The county fiscal body may grant to the
 20 county assessor, in addition to the compensation fixed under IC 36-2-5,
 21 a per diem for each day that the assessor is engaged in reassessment
 22 activities ~~under IC 6-1.1-4-4~~ or under a reassessment plan prepared
 23 under IC 6-1.1-4-4.2. This section applies regardless of whether
 24 professional assessing services are provided under a contract to one (1)
 25 or more townships in the county.
- 26 SECTION 341. IC 36-3-2-10, AS AMENDED BY P.L.266-2013,
 27 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 UPON PASSAGE]: Sec. 10. (a) The general assembly finds the
 29 following:
- 30 (1) That the tax base of the consolidated city and the county have
 31 been significantly eroded through the ownership of tangible
 32 property by separate municipal corporations and other public
 33 entities that operate as private enterprises yet are exempt or whose
 34 property is exempt from property taxation.
 35 (2) That to restore this tax base and provide a proper allocation of
 36 the cost of providing governmental services the legislative body
 37 of the consolidated city and county should be authorized to collect
 38 payments in lieu of taxes from these public entities.
 39 (3) That the appropriate maximum payments in lieu of taxes
 40 would be the amount of the property taxes that would be paid if
 41 the tangible property were not subject to an exemption.



1 (b) As used in this section, the following terms have the meanings
2 set forth in IC 6-1.1-1:

- 3 (1) Assessed value.
4 (2) Exemption.
5 (3) Owner.
6 (4) Person.
7 (5) Personal property.
8 (6) Property taxation.
9 (7) Tangible property.
10 ~~(8) Township assessor.~~

11 (c) As used in this section, "PILOTS" means payments in lieu of
12 taxes.

13 (d) As used in this section, "public entity" means any of the
14 following government entities in the county:

- 15 (1) An airport authority operating under IC 8-22-3.
16 (2) A building authority operating under IC 36-9-13.
17 (3) A wastewater treatment facility.

18 (e) The legislative body of the consolidated city may adopt an
19 ordinance to require a public entity to pay PILOTS at times set forth in
20 the ordinance with respect to:

- 21 (1) tangible property of which the public entity is the owner or the
22 lessee and that is subject to an exemption;
23 (2) tangible property of which the owner is a person other than a
24 public entity and that is subject to an exemption under IC 8-22-3;
25 or
26 (3) both.

27 The ordinance remains in full force and effect until repealed or
28 modified by the legislative body.

29 (f) The PILOTS must be calculated so that the PILOTS may be in
30 any amount that does not exceed the amount of property taxes that
31 would have been levied by the legislative body for the consolidated city
32 and county upon the tangible property described in subsection (e) if the
33 property were not subject to an exemption from property taxation.

34 (g) PILOTS shall be imposed as are property taxes and shall be
35 based on the assessed value of the tangible property described in
36 subsection (e). Except as provided in subsection (l), the township
37 assessor, or the county assessor if there is no township assessor for the
38 township, shall assess the tangible property described in subsection (e)
39 as though the property were not subject to an exemption. The public
40 entity shall report the value of personal property in a manner consistent
41 with IC 6-1.1-3.



1 (h) Notwithstanding any law to the contrary, a public entity is
 2 authorized to pay PILOTS imposed under this section from any legally
 3 available source of revenues. The public entity may consider these
 4 payments to be operating expenses for all purposes.

5 (i) PILOTS shall be deposited in the consolidated county fund and
 6 used for any purpose for which the consolidated county fund may be
 7 used.

8 (j) PILOTS shall be due as set forth in the ordinance and bear
 9 interest, if unpaid, as in the case of other taxes on property. PILOTS
 10 shall be treated in the same manner as taxes for purposes of all
 11 procedural and substantive provisions of law.

12 (k) PILOTS imposed on a wastewater treatment facility may be paid
 13 only from the cash earnings of the facility remaining after provisions
 14 have been made to pay for current obligations, including:

- 15 (1) operating and maintenance expenses;
- 16 (2) payment of principal and interest on any bonded indebtedness;
- 17 (3) depreciation or replacement fund expenses;
- 18 (4) bond and interest sinking fund expenses; and
- 19 (5) any other priority fund requirements required by law or by any
 20 bond ordinance, resolution, indenture, contract, or similar
 21 instrument binding on the facility.

22 (l) If the duties of the township assessor have been transferred to the
 23 county assessor as described in IC 6-1.1-1-24, a reference to the
 24 township assessor in this section is considered to be a reference to the
 25 county assessor.

26 SECTION 342. IC 36-4-3-7, AS AMENDED BY P.L.113-2010,
 27 SECTION 116, IS AMENDED TO READ AS FOLLOWS
 28 [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) After an ordinance is
 29 adopted under section 3, 4, 5, or 5.1 of this chapter, it must be
 30 published in the manner prescribed by IC 5-3-1. Except as provided in
 31 subsection (b), ~~(c)~~, **(d)**, or (f), in the absence of remonstrance and
 32 appeal under section 11 or 15.5 of this chapter, the ordinance takes
 33 effect at least ninety (90) days after its publication and upon the filing
 34 required by section 22(a) of this chapter.

35 (b) An ordinance described in subsection (d) or adopted under
 36 section 3, 4, 5, or 5.1 of this chapter may not take effect during the year
 37 preceding a year in which a federal decennial census is conducted. An
 38 ordinance that would otherwise take effect during the year preceding
 39 a year in which a federal decennial census is conducted takes effect
 40 January 1 of the year in which a federal decennial census is conducted.

41 (c) Subsections (d) and (e) apply to fire protection districts that are
 42 established after June 14, 1987.



1 (d) Except as provided in subsection (b), whenever a municipality
 2 annexes territory, all or part of which lies within a fire protection
 3 district (IC 36-8-11), the annexation ordinance (in the absence of
 4 remonstrance and appeal under section 11 or 15.5 of this chapter) takes
 5 effect the second January 1 that follows the date the ordinance is
 6 adopted and upon the filing required by section 22(a) of this chapter.

7 The municipality shall:

8 (1) provide fire protection to that territory beginning the date the
 9 ordinance is effective; and

10 (2) send written notice to the fire protection district of the date the
 11 municipality will begin to provide fire protection to the annexed
 12 territory within ten (10) days of the date the ordinance is adopted.

13 (e) If the fire protection district from which a municipality annexes
 14 territory under subsection (d) is indebted or has outstanding unpaid
 15 bonds or other obligations at the time the annexation is effective, the
 16 municipality is liable for and shall pay that indebtedness in the same
 17 ratio as the assessed valuation of the property in the annexed territory
 18 (that is part of the fire protection district) bears to the assessed
 19 valuation of all property in the fire protection district, as shown by the
 20 most recent assessment for taxation before the annexation, unless the
 21 assessed property within the municipality is already liable for the
 22 indebtedness. The annexing municipality shall pay its indebtedness
 23 under this section to the board of fire trustees. If the indebtedness
 24 consists of outstanding unpaid bonds or notes of the fire protection
 25 district, the payments to the board of fire trustees shall be made as the
 26 principal or interest on the bonds or notes becomes due.

27 (f) This subsection applies to an annexation initiated by property
 28 owners under section 5.1 of this chapter in which all property owners
 29 within the area to be annexed petition the municipality to be annexed.
 30 Subject to subsections (b) and (d), and in the absence of an appeal
 31 under section 15.5 of this chapter, an annexation ordinance takes effect
 32 at least thirty (30) days after its publication and upon the filing required
 33 by section 22(a) of this chapter.

34 SECTION 343. IC 36-6-8-5, AS AMENDED BY P.L.112-2012,
 35 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 UPON PASSAGE]: Sec. 5. (a) When performing the real property
 37 reassessment duties under ~~IC 6-1.1-4-4~~ or a county's reassessment plan
 38 prepared under IC 6-1.1-4-4.2, a township assessor may receive per
 39 diem compensation, in addition to salary, at a rate fixed by the county
 40 fiscal body, for each day that the assessor is engaged in reassessment
 41 activities.



1 (b) Subsection (a) applies regardless of whether professional
2 assessing services are provided to a township under contract.

3 SECTION 344. IC 36-7-14-39, AS AMENDED BY P.L.85-2017,
4 SECTION 122, IS AMENDED TO READ AS FOLLOWS
5 [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in this section:

6 "Allocation area" means that part of a redevelopment project area
7 to which an allocation provision of a declaratory resolution adopted
8 under section 15 of this chapter refers for purposes of distribution and
9 allocation of property taxes.

10 "Base assessed value" means the following:

11 (1) If an allocation provision is adopted after June 30, 1995, in a
12 declaratory resolution or an amendment to a declaratory
13 resolution establishing an economic development area:

14 (A) the net assessed value of all the property as finally
15 determined for the assessment date immediately preceding the
16 effective date of the allocation provision of the declaratory
17 resolution, as adjusted under subsection (h); plus

18 (B) to the extent that it is not included in clause (A), the net
19 assessed value of property that is assessed as residential
20 property under the rules of the department of local government
21 finance, as finally determined for any assessment date after the
22 effective date of the allocation provision.

23 (2) If an allocation provision is adopted after June 30, 1997, in a
24 declaratory resolution or an amendment to a declaratory
25 resolution establishing a redevelopment project area:

26 (A) the net assessed value of all the property as finally
27 determined for the assessment date immediately preceding the
28 effective date of the allocation provision of the declaratory
29 resolution, as adjusted under subsection (h); plus

30 (B) to the extent that it is not included in clause (A), the net
31 assessed value of property that is assessed as residential
32 property under the rules of the department of local government
33 finance, as finally determined for any assessment date after the
34 effective date of the allocation provision.

35 (3) If:

36 (A) an allocation provision adopted before June 30, 1995, in
37 a declaratory resolution or an amendment to a declaratory
38 resolution establishing a redevelopment project area expires
39 after June 30, 1997; and

40 (B) after June 30, 1997, a new allocation provision is included
41 in an amendment to the declaratory resolution;



1 the net assessed value of all the property as finally determined for
2 the assessment date immediately preceding the effective date of
3 the allocation provision adopted after June 30, 1997, as adjusted
4 under subsection (h).

5 (4) Except as provided in subdivision (5), for all other allocation
6 areas, the net assessed value of all the property as finally
7 determined for the assessment date immediately preceding the
8 effective date of the allocation provision of the declaratory
9 resolution, as adjusted under subsection (h).

10 (5) If an allocation area established in an economic development
11 area before July 1, 1995, is expanded after June 30, 1995, the
12 definition in subdivision (1) applies to the expanded part of the
13 area added after June 30, 1995.

14 (6) If an allocation area established in a redevelopment project
15 area before July 1, 1997, is expanded after June 30, 1997, the
16 definition in subdivision (2) applies to the expanded part of the
17 area added after June 30, 1997.

18 Except as provided in section 39.3 of this chapter, "property taxes"
19 means taxes imposed under IC 6-1.1 on real property. However, upon
20 approval by a resolution of the redevelopment commission adopted
21 before June 1, 1987, "property taxes" also includes taxes imposed
22 under IC 6-1.1 on depreciable personal property. If a redevelopment
23 commission adopted before June 1, 1987, a resolution to include within
24 the definition of property taxes, taxes imposed under IC 6-1.1 on
25 depreciable personal property that has a useful life in excess of eight
26 (8) years, the commission may by resolution determine the percentage
27 of taxes imposed under IC 6-1.1 on all depreciable personal property
28 that will be included within the definition of property taxes. However,
29 the percentage included must not exceed twenty-five percent (25%) of
30 the taxes imposed under IC 6-1.1 on all depreciable personal property.

31 (b) A declaratory resolution adopted under section 15 of this chapter
32 on or before the allocation deadline determined under subsection (i)
33 may include a provision with respect to the allocation and distribution
34 of property taxes for the purposes and in the manner provided in this
35 section. A declaratory resolution previously adopted may include an
36 allocation provision by the amendment of that declaratory resolution on
37 or before the allocation deadline determined under subsection (i) in
38 accordance with the procedures required for its original adoption. A
39 declaratory resolution or amendment that establishes an allocation
40 provision must include a specific finding of fact, supported by
41 evidence, that the adoption of the allocation provision will result in
42 new property taxes in the area that would not have been generated but



1 for the adoption of the allocation provision. For an allocation area
2 established before July 1, 1995, the expiration date of any allocation
3 provisions for the allocation area is June 30, 2025, or the last date of
4 any obligations that are outstanding on July 1, 2015, whichever is later.
5 A declaratory resolution or an amendment that establishes an allocation
6 provision after June 30, 1995, must specify an expiration date for the
7 allocation provision. For an allocation area established before July 1,
8 2008, the expiration date may not be more than thirty (30) years after
9 the date on which the allocation provision is established. For an
10 allocation area established after June 30, 2008, the expiration date may
11 not be more than twenty-five (25) years after the date on which the first
12 obligation was incurred to pay principal and interest on bonds or lease
13 rentals on leases payable from tax increment revenues. However, with
14 respect to bonds or other obligations that were issued before July 1,
15 2008, if any of the bonds or other obligations that were scheduled when
16 issued to mature before the specified expiration date and that are
17 payable only from allocated tax proceeds with respect to the allocation
18 area remain outstanding as of the expiration date, the allocation
19 provision does not expire until all of the bonds or other obligations are
20 no longer outstanding. The allocation provision may apply to all or part
21 of the redevelopment project area. The allocation provision must
22 require that any property taxes subsequently levied by or for the benefit
23 of any public body entitled to a distribution of property taxes on taxable
24 property in the allocation area be allocated and distributed as follows:
25 (1) Except as otherwise provided in this section, the proceeds of
26 the taxes attributable to the lesser of:
27 (A) the assessed value of the property for the assessment date
28 with respect to which the allocation and distribution is made;
29 or
30 (B) the base assessed value;
31 shall be allocated to and, when collected, paid into the funds of
32 the respective taxing units.
33 (2) The excess of the proceeds of the property taxes imposed for
34 the assessment date with respect to which the allocation and
35 distribution is made that are attributable to taxes imposed after
36 being approved by the voters in a referendum or local public
37 question conducted after April 30, 2010, not otherwise included
38 in subdivision (1) shall be allocated to and, when collected, paid
39 into the funds of the taxing unit for which the referendum or local
40 public question was conducted.
41 (3) Except as otherwise provided in this section, property tax
42 proceeds in excess of those described in subdivisions (1) and (2)



1 shall be allocated to the redevelopment district and, when
 2 collected, paid into an allocation fund for that allocation area that
 3 may be used by the redevelopment district only to do one (1) or
 4 more of the following:

5 (A) Pay the principal of and interest on any obligations
 6 payable solely from allocated tax proceeds which are incurred
 7 by the redevelopment district for the purpose of financing or
 8 refinancing the redevelopment of that allocation area.

9 (B) Establish, augment, or restore the debt service reserve for
 10 bonds payable solely or in part from allocated tax proceeds in
 11 that allocation area.

12 (C) Pay the principal of and interest on bonds payable from
 13 allocated tax proceeds in that allocation area and from the
 14 special tax levied under section 27 of this chapter.

15 (D) Pay the principal of and interest on bonds issued by the
 16 unit to pay for local public improvements that are physically
 17 located in or physically connected to that allocation area.

18 (E) Pay premiums on the redemption before maturity of bonds
 19 payable solely or in part from allocated tax proceeds in that
 20 allocation area.

21 (F) Make payments on leases payable from allocated tax
 22 proceeds in that allocation area under section 25.2 of this
 23 chapter.

24 (G) Reimburse the unit for expenditures made by it for local
 25 public improvements (which include buildings, parking
 26 facilities, and other items described in section 25.1(a) of this
 27 chapter) that are physically located in or physically connected
 28 to that allocation area.

29 (H) Reimburse the unit for rentals paid by it for a building or
 30 parking facility that is physically located in or physically
 31 connected to that allocation area under any lease entered into
 32 under IC 36-1-10.

33 (I) For property taxes first due and payable before January 1,
 34 2009, pay all or a part of a property tax replacement credit to
 35 taxpayers in an allocation area as determined by the
 36 redevelopment commission. This credit equals the amount
 37 determined under the following STEPS for each taxpayer in a
 38 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 39 part of the allocation area:

40 STEP ONE: Determine that part of the sum of the amounts
 41 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 42 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and



1 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 2 the taxing district.
 3 STEP TWO: Divide:
 4 (i) that part of each county's eligible property tax
 5 replacement amount (as defined in IC 6-1.1-21-2 (before its
 6 repeal)) for that year as determined under IC 6-1.1-21-4
 7 (before its repeal) that is attributable to the taxing district;
 8 by
 9 (ii) the STEP ONE sum.
 10 STEP THREE: Multiply:
 11 (i) the STEP TWO quotient; times
 12 (ii) the total amount of the taxpayer's taxes (as defined in
 13 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 14 that have been allocated during that year to an allocation
 15 fund under this section.
 16 If not all the taxpayers in an allocation area receive the credit
 17 in full, each taxpayer in the allocation area is entitled to
 18 receive the same proportion of the credit. A taxpayer may not
 19 receive a credit under this section and a credit under section
 20 39.5 of this chapter (before its repeal) in the same year.
 21 (J) Pay expenses incurred by the redevelopment commission
 22 for local public improvements that are in the allocation area or
 23 serving the allocation area. Public improvements include
 24 buildings, parking facilities, and other items described in
 25 section 25.1(a) of this chapter.
 26 (K) Reimburse public and private entities for expenses
 27 incurred in training employees of industrial facilities that are
 28 located:
 29 (i) in the allocation area; and
 30 (ii) on a parcel of real property that has been classified as
 31 industrial property under the rules of the department of local
 32 government finance.
 33 However, the total amount of money spent for this purpose in
 34 any year may not exceed the total amount of money in the
 35 allocation fund that is attributable to property taxes paid by the
 36 industrial facilities described in this clause. The
 37 reimbursements under this clause must be made within three
 38 (3) years after the date on which the investments that are the
 39 basis for the increment financing are made.
 40 (L) Pay the costs of carrying out an eligible efficiency project
 41 (as defined in IC 36-9-41-1.5) within the unit that established
 42 the redevelopment commission. However, property tax



1 proceeds may be used under this clause to pay the costs of
 2 carrying out an eligible efficiency project only if those
 3 property tax proceeds exceed the amount necessary to do the
 4 following:

5 (i) Make, when due, any payments required under clauses
 6 (A) through (K), including any payments of principal and
 7 interest on bonds and other obligations payable under this
 8 subdivision, any payments of premiums under this
 9 subdivision on the redemption before maturity of bonds, and
 10 any payments on leases payable under this subdivision.

11 (ii) Make any reimbursements required under this
 12 subdivision.

13 (iii) Pay any expenses required under this subdivision.

14 (iv) Establish, augment, or restore any debt service reserve
 15 under this subdivision.

16 (M) Expend money and provide financial assistance as
 17 authorized in section 12.2(a)(27) of this chapter.

18 The allocation fund may not be used for operating expenses of the
 19 commission.

20 (4) Except as provided in subsection (g), before June 15 of each
 21 year, the commission shall do the following:

22 (A) Determine the amount, if any, by which the assessed value
 23 of the taxable property in the allocation area for the most
 24 recent assessment date minus the base assessed value, when
 25 multiplied by the estimated tax rate of the allocation area, will
 26 exceed the amount of assessed value needed to produce the
 27 property taxes necessary to make, when due, principal and
 28 interest payments on bonds described in subdivision (3), plus
 29 the amount necessary for other purposes described in
 30 subdivision (3).

31 (B) Provide a written notice to the county auditor, the fiscal
 32 body of the county or municipality that established the
 33 department of redevelopment, the officers who are authorized
 34 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 35 each of the other taxing units that is wholly or partly located
 36 within the allocation area, and (in an electronic format) the
 37 department of local government finance. The notice must:

38 (i) state the amount, if any, of excess assessed value that the
 39 commission has determined may be allocated to the
 40 respective taxing units in the manner prescribed in
 41 subdivision (1); or



- 1 (ii) state that the commission has determined that there is no
 2 excess assessed value that may be allocated to the respective
 3 taxing units in the manner prescribed in subdivision (1).
 4 The county auditor shall allocate to the respective taxing units
 5 the amount, if any, of excess assessed value determined by the
 6 commission. The commission may not authorize an allocation
 7 of assessed value to the respective taxing units under this
 8 subdivision if to do so would endanger the interests of the
 9 holders of bonds described in subdivision (3) or lessors under
 10 section 25.3 of this chapter.
- 11 (C) If:
- 12 (i) the amount of excess assessed value determined by the
 13 commission is expected to generate more than two hundred
 14 percent (200%) of the amount of allocated tax proceeds
 15 necessary to make, when due, principal and interest
 16 payments on bonds described in subdivision (3); plus
 17 (ii) the amount necessary for other purposes described in
 18 subdivision (3);
- 19 the commission shall submit to the legislative body of the unit
 20 its determination of the excess assessed value that the
 21 commission proposes to allocate to the respective taxing units
 22 in the manner prescribed in subdivision (1). The legislative
 23 body of the unit may approve the commission's determination
 24 or modify the amount of the excess assessed value that will be
 25 allocated to the respective taxing units in the manner
 26 prescribed in subdivision (1).
- 27 (c) For the purpose of allocating taxes levied by or for any taxing
 28 unit or units, the assessed value of taxable property in a territory in the
 29 allocation area that is annexed by any taxing unit after the effective
 30 date of the allocation provision of the declaratory resolution is the
 31 lesser of:
- 32 (1) the assessed value of the property for the assessment date with
 33 respect to which the allocation and distribution is made; or
 34 (2) the base assessed value.
- 35 (d) Property tax proceeds allocable to the redevelopment district
 36 under subsection (b)(3) may, subject to subsection (b)(4), be
 37 irrevocably pledged by the redevelopment district for payment as set
 38 forth in subsection (b)(3).
- 39 (e) Notwithstanding any other law, each assessor shall, upon
 40 petition of the redevelopment commission, reassess the taxable
 41 property situated upon or in, or added to, the allocation area, effective
 42 on the next assessment date after the petition.



1 (f) Notwithstanding any other law, the assessed value of all taxable
2 property in the allocation area, for purposes of tax limitation, property
3 tax replacement, and formulation of the budget, tax rate, and tax levy
4 for each political subdivision in which the property is located is the
5 lesser of:

6 (1) the assessed value of the property as valued without regard to
7 this section; or

8 (2) the base assessed value.

9 (g) If any part of the allocation area is located in an enterprise zone
10 created under IC 5-28-15, the unit that designated the allocation area
11 shall create funds as specified in this subsection. A unit that has
12 obligations, bonds, or leases payable from allocated tax proceeds under
13 subsection (b)(3) shall establish an allocation fund for the purposes
14 specified in subsection (b)(3) and a special zone fund. Such a unit
15 shall, until the end of the enterprise zone phase out period, deposit each
16 year in the special zone fund any amount in the allocation fund derived
17 from property tax proceeds in excess of those described in subsection
18 (b)(1) and (b)(2) from property located in the enterprise zone that
19 exceeds the amount sufficient for the purposes specified in subsection
20 (b)(3) for the year. The amount sufficient for purposes specified in
21 subsection (b)(3) for the year shall be determined based on the pro rata
22 portion of such current property tax proceeds from the part of the
23 enterprise zone that is within the allocation area as compared to all
24 such current property tax proceeds derived from the allocation area. A
25 unit that has no obligations, bonds, or leases payable from allocated tax
26 proceeds under subsection (b)(3) shall establish a special zone fund
27 and deposit all the property tax proceeds in excess of those described
28 in subsection (b)(1) and (b)(2) in the fund derived from property tax
29 proceeds in excess of those described in subsection (b)(1) and (b)(2)
30 from property located in the enterprise zone. The unit that creates the
31 special zone fund shall use the fund (based on the recommendations of
32 the urban enterprise association) for programs in job training, job
33 enrichment, and basic skill development that are designed to benefit
34 residents and employers in the enterprise zone or other purposes
35 specified in subsection (b)(3), except that where reference is made in
36 subsection (b)(3) to allocation area it shall refer for purposes of
37 payments from the special zone fund only to that part of the allocation
38 area that is also located in the enterprise zone. Those programs shall
39 reserve at least one-half (1/2) of their enrollment in any session for
40 residents of the enterprise zone.

41 (h) The state board of accounts and department of local government
42 finance shall make the rules and prescribe the forms and procedures



1 that they consider expedient for the implementation of this chapter.
 2 After each ~~general reassessment of real property in an area under~~
 3 ~~IC 6-1.1-4-4~~ and after each reassessment in an area under a
 4 reassessment plan prepared under IC 6-1.1-4-4.2, the department of
 5 local government finance shall adjust the base assessed value one (1)
 6 time to neutralize any effect of the reassessment of the real property in
 7 the area on the property tax proceeds allocated to the redevelopment
 8 district under this section. After each annual adjustment under
 9 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 10 the base assessed value one (1) time to neutralize any effect of the
 11 annual adjustment on the property tax proceeds allocated to the
 12 redevelopment district under this section. However, the adjustments
 13 under this subsection:

- 14 (1) may not include the effect of phasing in assessed value due to
- 15 property tax abatements under IC 6-1.1-12.1;
- 16 (2) may not produce less property tax proceeds allocable to the
- 17 redevelopment district under subsection (b)(3) than would
- 18 otherwise have been received if the ~~general reassessment, the~~
- 19 reassessment under the reassessment plan or the annual
- 20 adjustment had not occurred; and
- 21 (3) may decrease base assessed value only to the extent that
- 22 assessed values in the allocation area have been decreased due to
- 23 annual adjustments or the reassessment under the reassessment
- 24 plan.

25 Assessed value increases attributable to the application of an abatement
 26 schedule under IC 6-1.1-12.1 may not be included in the base assessed
 27 value of an allocation area. The department of local government
 28 finance may prescribe procedures for county and township officials to
 29 follow to assist the department in making the adjustments.

30 (i) The allocation deadline referred to in subsection (b) is
 31 determined in the following manner:

- 32 (1) The initial allocation deadline is December 31, 2011.
- 33 (2) Subject to subdivision (3), the initial allocation deadline and
- 34 subsequent allocation deadlines are automatically extended in
- 35 increments of five (5) years, so that allocation deadlines
- 36 subsequent to the initial allocation deadline fall on December 31,
- 37 2016, and December 31 of each fifth year thereafter.
- 38 (3) At least one (1) year before the date of an allocation deadline
- 39 determined under subdivision (2), the general assembly may enact
- 40 a law that:
- 41 (A) terminates the automatic extension of allocation deadlines
- 42 under subdivision (2); and



- 1 (B) specifically designates a particular date as the final
 2 allocation deadline.
- 3 SECTION 345. IC 36-7-15.1-26, AS AMENDED BY P.L.180-2016,
 4 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 UPON PASSAGE]: Sec. 26. (a) As used in this section:
- 6 "Allocation area" means that part of a redevelopment project area
 7 to which an allocation provision of a resolution adopted under section
 8 of this chapter refers for purposes of distribution and allocation of
 9 property taxes.
- 10 "Base assessed value" means the following:
- 11 (1) If an allocation provision is adopted after June 30, 1995, in a
 12 declaratory resolution or an amendment to a declaratory
 13 resolution establishing an economic development area:
- 14 (A) the net assessed value of all the property as finally
 15 determined for the assessment date immediately preceding the
 16 effective date of the allocation provision of the declaratory
 17 resolution, as adjusted under subsection (h); plus
 18 (B) to the extent that it is not included in clause (A), the net
 19 assessed value of property that is assessed as residential
 20 property under the rules of the department of local government
 21 finance, as finally determined for any assessment date after the
 22 effective date of the allocation provision.
- 23 (2) If an allocation provision is adopted after June 30, 1997, in a
 24 declaratory resolution or an amendment to a declaratory
 25 resolution establishing a redevelopment project area:
- 26 (A) the net assessed value of all the property as finally
 27 determined for the assessment date immediately preceding the
 28 effective date of the allocation provision of the declaratory
 29 resolution, as adjusted under subsection (h); plus
 30 (B) to the extent that it is not included in clause (A), the net
 31 assessed value of property that is assessed as residential
 32 property under the rules of the department of local government
 33 finance, as finally determined for any assessment date after the
 34 effective date of the allocation provision.
- 35 (3) If:
- 36 (A) an allocation provision adopted before June 30, 1995, in
 37 a declaratory resolution or an amendment to a declaratory
 38 resolution establishing a redevelopment project area expires
 39 after June 30, 1997; and
 40 (B) after June 30, 1997, a new allocation provision is included
 41 in an amendment to the declaratory resolution;



1 the net assessed value of all the property as finally determined for
 2 the assessment date immediately preceding the effective date of
 3 the allocation provision adopted after June 30, 1997, as adjusted
 4 under subsection (h).

5 (4) Except as provided in subdivision (5), for all other allocation
 6 areas, the net assessed value of all the property as finally
 7 determined for the assessment date immediately preceding the
 8 effective date of the allocation provision of the declaratory
 9 resolution, as adjusted under subsection (h).

10 (5) If an allocation area established in an economic development
 11 area before July 1, 1995, is expanded after June 30, 1995, the
 12 definition in subdivision (1) applies to the expanded part of the
 13 area added after June 30, 1995.

14 (6) If an allocation area established in a redevelopment project
 15 area before July 1, 1997, is expanded after June 30, 1997, the
 16 definition in subdivision (2) applies to the expanded part of the
 17 area added after June 30, 1997.

18 Except as provided in section 26.2 of this chapter, "property taxes"
 19 means taxes imposed under IC 6-1.1 on real property. However, upon
 20 approval by a resolution of the redevelopment commission adopted
 21 before June 1, 1987, "property taxes" also includes taxes imposed
 22 under IC 6-1.1 on depreciable personal property. If a redevelopment
 23 commission adopted before June 1, 1987, a resolution to include within
 24 the definition of property taxes, taxes imposed under IC 6-1.1 on
 25 depreciable personal property that has a useful life in excess of eight
 26 (8) years, the commission may by resolution determine the percentage
 27 of taxes imposed under IC 6-1.1 on all depreciable personal property
 28 that will be included within the definition of property taxes. However,
 29 the percentage included must not exceed twenty-five percent (25%) of
 30 the taxes imposed under IC 6-1.1 on all depreciable personal property.

31 (b) A resolution adopted under section 8 of this chapter on or before
 32 the allocation deadline determined under subsection (i) may include a
 33 provision with respect to the allocation and distribution of property
 34 taxes for the purposes and in the manner provided in this section. A
 35 resolution previously adopted may include an allocation provision by
 36 the amendment of that resolution on or before the allocation deadline
 37 determined under subsection (i) in accordance with the procedures
 38 required for its original adoption. A declaratory resolution or
 39 amendment that establishes an allocation provision must include a
 40 specific finding of fact, supported by evidence, that the adoption of the
 41 allocation provision will result in new property taxes in the area that
 42 would not have been generated but for the adoption of the allocation



1 provision. For an allocation area established before July 1, 1995, the
 2 expiration date of any allocation provisions for the allocation area is
 3 June 30, 2025, or the last date of any obligations that are outstanding
 4 on July 1, 2015, whichever is later. However, for an allocation area
 5 identified as the Consolidated Allocation Area in the report submitted
 6 in 2013 to the fiscal body under section 36.3 of this chapter, the
 7 expiration date of any allocation provisions for the allocation area is
 8 January 1, 2051. A declaratory resolution or an amendment that
 9 establishes an allocation provision after June 30, 1995, must specify an
 10 expiration date for the allocation provision. For an allocation area
 11 established before July 1, 2008, the expiration date may not be more
 12 than thirty (30) years after the date on which the allocation provision
 13 is established. For an allocation area established after June 30, 2008,
 14 the expiration date may not be more than twenty-five (25) years after
 15 the date on which the first obligation was incurred to pay principal and
 16 interest on bonds or lease rentals on leases payable from tax increment
 17 revenues. However, with respect to bonds or other obligations that were
 18 issued before July 1, 2008, if any of the bonds or other obligations that
 19 were scheduled when issued to mature before the specified expiration
 20 date and that are payable only from allocated tax proceeds with respect
 21 to the allocation area remain outstanding as of the expiration date, the
 22 allocation provision does not expire until all of the bonds or other
 23 obligations are no longer outstanding. The allocation provision may
 24 apply to all or part of the redevelopment project area. The allocation
 25 provision must require that any property taxes subsequently levied by
 26 or for the benefit of any public body entitled to a distribution of
 27 property taxes on taxable property in the allocation area be allocated
 28 and distributed as follows:

29 (1) Except as otherwise provided in this section, the proceeds of
 30 the taxes attributable to the lesser of:

31 (A) the assessed value of the property for the assessment date
 32 with respect to which the allocation and distribution is made;

33 or

34 (B) the base assessed value;

35 shall be allocated to and, when collected, paid into the funds of
 36 the respective taxing units.

37 (2) The excess of the proceeds of the property taxes imposed for
 38 the assessment date with respect to which the allocation and
 39 distribution is made that are attributable to taxes imposed after
 40 being approved by the voters in a referendum or local public
 41 question conducted after April 30, 2010, not otherwise included
 42 in subdivision (1) shall be allocated to and, when collected, paid



1 into the funds of the taxing unit for which the referendum or local
2 public question was conducted.

3 (3) Except as otherwise provided in this section, property tax
4 proceeds in excess of those described in subdivisions (1) and (2)
5 shall be allocated to the redevelopment district and, when
6 collected, paid into a special fund for that allocation area that may
7 be used by the redevelopment district only to do one (1) or more
8 of the following:

9 (A) Pay the principal of and interest on any obligations
10 payable solely from allocated tax proceeds that are incurred by
11 the redevelopment district for the purpose of financing or
12 refinancing the redevelopment of that allocation area.

13 (B) Establish, augment, or restore the debt service reserve for
14 bonds payable solely or in part from allocated tax proceeds in
15 that allocation area.

16 (C) Pay the principal of and interest on bonds payable from
17 allocated tax proceeds in that allocation area and from the
18 special tax levied under section 19 of this chapter.

19 (D) Pay the principal of and interest on bonds issued by the
20 consolidated city to pay for local public improvements that are
21 physically located in or physically connected to that allocation
22 area.

23 (E) Pay premiums on the redemption before maturity of bonds
24 payable solely or in part from allocated tax proceeds in that
25 allocation area.

26 (F) Make payments on leases payable from allocated tax
27 proceeds in that allocation area under section 17.1 of this
28 chapter.

29 (G) Reimburse the consolidated city for expenditures for local
30 public improvements (which include buildings, parking
31 facilities, and other items set forth in section 17 of this
32 chapter) that are physically located in or physically connected
33 to that allocation area.

34 (H) Reimburse the unit for rentals paid by it for a building or
35 parking facility that is physically located in or physically
36 connected to that allocation area under any lease entered into
37 under IC 36-1-10.

38 (I) Reimburse public and private entities for expenses incurred
39 in training employees of industrial facilities that are located:

40 (i) in the allocation area; and



- 1 (ii) on a parcel of real property that has been classified as
 2 industrial property under the rules of the department of local
 3 government finance.
 4 However, the total amount of money spent for this purpose in
 5 any year may not exceed the total amount of money in the
 6 allocation fund that is attributable to property taxes paid by the
 7 industrial facilities described in this clause. The
 8 reimbursements under this clause must be made within three
 9 (3) years after the date on which the investments that are the
 10 basis for the increment financing are made.
 11 (J) Pay the costs of carrying out an eligible efficiency project
 12 (as defined in IC 36-9-41-1.5) within the unit that established
 13 the redevelopment commission. However, property tax
 14 proceeds may be used under this clause to pay the costs of
 15 carrying out an eligible efficiency project only if those
 16 property tax proceeds exceed the amount necessary to do the
 17 following:
 18 (i) Make, when due, any payments required under clauses
 19 (A) through (I), including any payments of principal and
 20 interest on bonds and other obligations payable under this
 21 subdivision, any payments of premiums under this
 22 subdivision on the redemption before maturity of bonds, and
 23 any payments on leases payable under this subdivision.
 24 (ii) Make any reimbursements required under this
 25 subdivision.
 26 (iii) Pay any expenses required under this subdivision.
 27 (iv) Establish, augment, or restore any debt service reserve
 28 under this subdivision.
 29 (K) Expend money and provide financial assistance as
 30 authorized in section 7(a)(21) of this chapter.
 31 The special fund may not be used for operating expenses of the
 32 commission.
 33 (4) Before June 15 of each year, the commission shall do the
 34 following:
 35 (A) Determine the amount, if any, by which the assessed value
 36 of the taxable property in the allocation area for the most
 37 recent assessment date minus the base assessed value, when
 38 multiplied by the estimated tax rate of the allocation area will
 39 exceed the amount of assessed value needed to provide the
 40 property taxes necessary to make, when due, principal and
 41 interest payments on bonds described in subdivision (3) plus



1 the amount necessary for other purposes described in
2 subdivision (3) and subsection (g).

3 (B) Provide a written notice to the county auditor, the
4 legislative body of the consolidated city, the officers who are
5 authorized to fix budgets, tax rates, and tax levies under
6 IC 6-1.1-17-5 for each of the other taxing units that is wholly
7 or partly located within the allocation area, and (in an
8 electronic format) the department of local government finance.

9 The notice must:

10 (i) state the amount, if any, of excess assessed value that the
11 commission has determined may be allocated to the
12 respective taxing units in the manner prescribed in
13 subdivision (1); or

14 (ii) state that the commission has determined that there is no
15 excess assessed value that may be allocated to the respective
16 taxing units in the manner prescribed in subdivision (1).

17 The county auditor shall allocate to the respective taxing units
18 the amount, if any, of excess assessed value determined by the
19 commission. The commission may not authorize an allocation
20 to the respective taxing units under this subdivision if to do so
21 would endanger the interests of the holders of bonds described
22 in subdivision (3).

23 (C) If:

24 (i) the amount of excess assessed value determined by the
25 commission is expected to generate more than two hundred
26 percent (200%) of the amount of allocated tax proceeds
27 necessary to make, when due, principal and interest
28 payments on bonds described in subdivision (3); plus

29 (ii) the amount necessary for other purposes described in
30 subdivision (3) and subsection (g);

31 the commission shall submit to the legislative body of the unit
32 the commission's determination of the excess assessed value
33 that the commission proposes to allocate to the respective
34 taxing units in the manner prescribed in subdivision (1). The
35 legislative body of the unit may approve the commission's
36 determination or modify the amount of the excess assessed
37 value that will be allocated to the respective taxing units in the
38 manner prescribed in subdivision (1).

39 (c) For the purpose of allocating taxes levied by or for any taxing
40 unit or units, the assessed value of taxable property in a territory in the
41 allocation area that is annexed by any taxing unit after the effective
42 date of the allocation provision of the resolution is the lesser of:



- 1 (1) the assessed value of the property for the assessment date with
 2 respect to which the allocation and distribution is made; or
 3 (2) the base assessed value.
- 4 (d) Property tax proceeds allocable to the redevelopment district
 5 under subsection (b)(3) may, subject to subsection (b)(4), be
 6 irrevocably pledged by the redevelopment district for payment as set
 7 forth in subsection (b)(3).
- 8 (e) Notwithstanding any other law, each assessor shall, upon
 9 petition of the commission, reassess the taxable property situated upon
 10 or in, or added to, the allocation area, effective on the next assessment
 11 date after the petition.
- 12 (f) Notwithstanding any other law, the assessed value of all taxable
 13 property in the allocation area, for purposes of tax limitation, property
 14 tax replacement, and formulation of the budget, tax rate, and tax levy
 15 for each political subdivision in which the property is located is the
 16 lesser of:
- 17 (1) the assessed value of the property as valued without regard to
 18 this section; or
 19 (2) the base assessed value.
- 20 (g) If any part of the allocation area is located in an enterprise zone
 21 created under IC 5-28-15, the unit that designated the allocation area
 22 shall create funds as specified in this subsection. A unit that has
 23 obligations, bonds, or leases payable from allocated tax proceeds under
 24 subsection (b)(3) shall establish an allocation fund for the purposes
 25 specified in subsection (b)(3) and a special zone fund. Such a unit
 26 shall, until the end of the enterprise zone phase out period, deposit each
 27 year in the special zone fund the amount in the allocation fund derived
 28 from property tax proceeds in excess of those described in subsection
 29 (b)(1) and (b)(2) from property located in the enterprise zone that
 30 exceeds the amount sufficient for the purposes specified in subsection
 31 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 32 payable from allocated tax proceeds under subsection (b)(3) shall
 33 establish a special zone fund and deposit all the property tax proceeds
 34 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 35 derived from property tax proceeds in excess of those described in
 36 subsection (b)(1) and (b)(2) from property located in the enterprise
 37 zone. The unit that creates the special zone fund shall use the fund,
 38 based on the recommendations of the urban enterprise association, for
 39 one (1) or more of the following purposes:
- 40 (1) To pay for programs in job training, job enrichment, and basic
 41 skill development designed to benefit residents and employers in
 42 the enterprise zone. The programs must reserve at least one-half



- 1 (1/2) of the enrollment in any session for residents of the
 2 enterprise zone.
- 3 (2) To make loans and grants for the purpose of stimulating
 4 business activity in the enterprise zone or providing employment
 5 for enterprise zone residents in the enterprise zone. These loans
 6 and grants may be made to the following:
- 7 (A) Businesses operating in the enterprise zone.
- 8 (B) Businesses that will move their operations to the enterprise
 9 zone if such a loan or grant is made.
- 10 (3) To provide funds to carry out other purposes specified in
 11 subsection (b)(3). However, where reference is made in
 12 subsection (b)(3) to the allocation area, the reference refers for
 13 purposes of payments from the special zone fund only to that part
 14 of the allocation area that is also located in the enterprise zone.
- 15 (h) The state board of accounts and department of local government
 16 finance shall make the rules and prescribe the forms and procedures
 17 that they consider expedient for the implementation of this chapter.
 18 After ~~each general reassessment of real property in an area under~~
 19 ~~IC 6-1.1-4-4 and after~~ each reassessment under a reassessment plan
 20 prepared under IC 6-1.1-4-4.2, the department of local government
 21 finance shall adjust the base assessed value one (1) time to neutralize
 22 any effect of the reassessment of the real property in the area on the
 23 property tax proceeds allocated to the redevelopment district under this
 24 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 25 department of local government finance shall adjust the base assessed
 26 value to neutralize any effect of the annual adjustment on the property
 27 tax proceeds allocated to the redevelopment district under this section.
 28 However, the adjustments under this subsection may not include the
 29 effect of property tax abatements under IC 6-1.1-12.1, and these
 30 adjustments may not produce less property tax proceeds allocable to
 31 the redevelopment district under subsection (b)(3) than would
 32 otherwise have been received if the ~~general reassessment~~, reassessment
 33 under the reassessment plan or annual adjustment had not occurred.
 34 The department of local government finance may prescribe procedures
 35 for county and township officials to follow to assist the department in
 36 making the adjustments.
- 37 (i) The allocation deadline referred to in subsection (b) is
 38 determined in the following manner:
- 39 (1) The initial allocation deadline is December 31, 2011.
- 40 (2) Subject to subdivision (3), the initial allocation deadline and
 41 subsequent allocation deadlines are automatically extended in
 42 increments of five (5) years, so that allocation deadlines



1 subsequent to the initial allocation deadline fall on December 31,
2 2016, and December 31 of each fifth year thereafter.

3 (3) At least one (1) year before the date of an allocation deadline
4 determined under subdivision (2), the general assembly may enact
5 a law that:

6 (A) terminates the automatic extension of allocation deadlines
7 under subdivision (2); and

8 (B) specifically designates a particular date as the final
9 allocation deadline.

10 SECTION 346. IC 36-7-15.1-53, AS AMENDED BY P.L. 184-2016,
11 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 UPON PASSAGE]: Sec. 53. (a) As used in this section:

13 "Allocation area" means that part of a redevelopment project area
14 to which an allocation provision of a resolution adopted under section
15 40 of this chapter refers for purposes of distribution and allocation of
16 property taxes.

17 "Base assessed value" means:

18 (1) the net assessed value of all the property as finally determined
19 for the assessment date immediately preceding the effective date
20 of the allocation provision of the declaratory resolution, as
21 adjusted under subsection (h); plus

22 (2) to the extent that it is not included in subdivision (1), the net
23 assessed value of property that is assessed as residential property
24 under the rules of the department of local government finance, as
25 finally determined for any assessment date after the effective date
26 of the allocation provision.

27 Except as provided in section 55 of this chapter, "property taxes"
28 means taxes imposed under IC 6-1.1 on real property.

29 (b) A resolution adopted under section 40 of this chapter on or
30 before the allocation deadline determined under subsection (i) may
31 include a provision with respect to the allocation and distribution of
32 property taxes for the purposes and in the manner provided in this
33 section. A resolution previously adopted may include an allocation
34 provision by the amendment of that resolution on or before the
35 allocation deadline determined under subsection (i) in accordance with
36 the procedures required for its original adoption. A declaratory
37 resolution or an amendment that establishes an allocation provision
38 must be approved by resolution of the legislative body of the excluded
39 city and must specify an expiration date for the allocation provision.
40 For an allocation area established before July 1, 2008, the expiration
41 date may not be more than thirty (30) years after the date on which the
42 allocation provision is established. For an allocation area established



1 after June 30, 2008, the expiration date may not be more than
 2 twenty-five (25) years after the date on which the first obligation was
 3 incurred to pay principal and interest on bonds or lease rentals on
 4 leases payable from tax increment revenues. However, with respect to
 5 bonds or other obligations that were issued before July 1, 2008, if any
 6 of the bonds or other obligations that were scheduled when issued to
 7 mature before the specified expiration date and that are payable only
 8 from allocated tax proceeds with respect to the allocation area remain
 9 outstanding as of the expiration date, the allocation provision does not
 10 expire until all of the bonds or other obligations are no longer
 11 outstanding. The allocation provision may apply to all or part of the
 12 redevelopment project area. The allocation provision must require that
 13 any property taxes subsequently levied by or for the benefit of any
 14 public body entitled to a distribution of property taxes on taxable
 15 property in the allocation area be allocated and distributed as follows:

16 (1) Except as otherwise provided in this section, the proceeds of
 17 the taxes attributable to the lesser of:

18 (A) the assessed value of the property for the assessment date
 19 with respect to which the allocation and distribution is made;

20 or

21 (B) the base assessed value;

22 shall be allocated to and, when collected, paid into the funds of
 23 the respective taxing units.

24 (2) The excess of the proceeds of the property taxes imposed for
 25 the assessment date with respect to which the allocation and
 26 distribution is made that are attributable to taxes imposed after
 27 being approved by the voters in a referendum or local public
 28 question conducted after April 30, 2010, not otherwise included
 29 in subdivision (1) shall be allocated to and, when collected, paid
 30 into the funds of the taxing unit for which the referendum or local
 31 public question was conducted.

32 (3) Except as otherwise provided in this section, property tax
 33 proceeds in excess of those described in subdivisions (1) and (2)
 34 shall be allocated to the redevelopment district and, when
 35 collected, paid into a special fund for that allocation area that may
 36 be used by the redevelopment district only to do one (1) or more
 37 of the following:

38 (A) Pay the principal of and interest on any obligations
 39 payable solely from allocated tax proceeds that are incurred by
 40 the redevelopment district for the purpose of financing or
 41 refinancing the redevelopment of that allocation area.



- 1 (B) Establish, augment, or restore the debt service reserve for
 2 bonds payable solely or in part from allocated tax proceeds in
 3 that allocation area.
- 4 (C) Pay the principal of and interest on bonds payable from
 5 allocated tax proceeds in that allocation area and from the
 6 special tax levied under section 50 of this chapter.
- 7 (D) Pay the principal of and interest on bonds issued by the
 8 excluded city to pay for local public improvements that are
 9 physically located in or physically connected to that allocation
 10 area.
- 11 (E) Pay premiums on the redemption before maturity of bonds
 12 payable solely or in part from allocated tax proceeds in that
 13 allocation area.
- 14 (F) Make payments on leases payable from allocated tax
 15 proceeds in that allocation area under section 46 of this
 16 chapter.
- 17 (G) Reimburse the excluded city for expenditures for local
 18 public improvements (which include buildings, park facilities,
 19 and other items set forth in section 45 of this chapter) that are
 20 physically located in or physically connected to that allocation
 21 area.
- 22 (H) Reimburse the unit for rentals paid by it for a building or
 23 parking facility that is physically located in or physically
 24 connected to that allocation area under any lease entered into
 25 under IC 36-1-10.
- 26 (I) Reimburse public and private entities for expenses incurred
 27 in training employees of industrial facilities that are located:
 28 (i) in the allocation area; and
 29 (ii) on a parcel of real property that has been classified as
 30 industrial property under the rules of the department of local
 31 government finance.
- 32 However, the total amount of money spent for this purpose in
 33 any year may not exceed the total amount of money in the
 34 allocation fund that is attributable to property taxes paid by the
 35 industrial facilities described in this clause. The
 36 reimbursements under this clause must be made within three
 37 (3) years after the date on which the investments that are the
 38 basis for the increment financing are made.
- 39 The special fund may not be used for operating expenses of the
 40 commission.
- 41 (4) Before June 15 of each year, the commission shall do the
 42 following:



- 1 (A) Determine the amount, if any, by which the assessed value
 2 of the taxable property in the allocation area for the most
 3 recent assessment date minus the base assessed value, when
 4 multiplied by the estimated tax rate of the allocation area, will
 5 exceed the amount of assessed value needed to provide the
 6 property taxes necessary to make, when due, principal and
 7 interest payments on bonds described in subdivision (3) plus
 8 the amount necessary for other purposes described in
 9 subdivision (3) and subsection (g).
- 10 (B) Provide a written notice to the county auditor, the fiscal
 11 body of the county or municipality that established the
 12 department of redevelopment, the officers who are authorized
 13 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 14 each of the other taxing units that is wholly or partly located
 15 within the allocation area, and (in an electronic format) the
 16 department of local government finance. The notice must:
- 17 (i) state the amount, if any, of excess assessed value that the
 18 commission has determined may be allocated to the
 19 respective taxing units in the manner prescribed in
 20 subdivision (1); or
- 21 (ii) state that the commission has determined that there is no
 22 excess assessed value that may be allocated to the respective
 23 taxing units in the manner prescribed in subdivision (1).
- 24 The county auditor shall allocate to the respective taxing units
 25 the amount, if any, of excess assessed value determined by the
 26 commission. The commission may not authorize an allocation
 27 to the respective taxing units under this subdivision if to do so
 28 would endanger the interests of the holders of bonds described
 29 in subdivision (3).
- 30 (c) For the purpose of allocating taxes levied by or for any taxing
 31 unit or units, the assessed value of taxable property in a territory in the
 32 allocation area that is annexed by any taxing unit after the effective
 33 date of the allocation provision of the resolution is the lesser of:
- 34 (1) the assessed value of the property for the assessment date with
 35 respect to which the allocation and distribution is made; or
- 36 (2) the base assessed value.
- 37 (d) Property tax proceeds allocable to the redevelopment district
 38 under subsection (b)(3) may, subject to subsection (b)(4), be
 39 irrevocably pledged by the redevelopment district for payment as set
 40 forth in subsection (b)(3).
- 41 (e) Notwithstanding any other law, each assessor shall, upon
 42 petition of the commission, reassess the taxable property situated upon



1 or in, or added to, the allocation area, effective on the next assessment
2 date after the petition.

3 (f) Notwithstanding any other law, the assessed value of all taxable
4 property in the allocation area, for purposes of tax limitation, property
5 tax replacement, and formulation of the budget, tax rate, and tax levy
6 for each political subdivision in which the property is located, is the
7 lesser of:

8 (1) the assessed value of the property as valued without regard to
9 this section; or

10 (2) the base assessed value.

11 (g) If any part of the allocation area is located in an enterprise zone
12 created under IC 5-28-15, the unit that designated the allocation area
13 shall create funds as specified in this subsection. A unit that has
14 obligations, bonds, or leases payable from allocated tax proceeds under
15 subsection (b)(3) shall establish an allocation fund for the purposes
16 specified in subsection (b)(3) and a special zone fund. Such a unit
17 shall, until the end of the enterprise zone phase out period, deposit each
18 year in the special zone fund the amount in the allocation fund derived
19 from property tax proceeds in excess of those described in subsection
20 (b)(1) and (b)(2) from property located in the enterprise zone that
21 exceeds the amount sufficient for the purposes specified in subsection
22 (b)(3) for the year. A unit that has no obligations, bonds, or leases
23 payable from allocated tax proceeds under subsection (b)(3) shall
24 establish a special zone fund and deposit all the property tax proceeds
25 in excess of those described in subsection (b)(1) and (b)(2) in the fund
26 derived from property tax proceeds in excess of those described in
27 subsection (b)(1) and (b)(2) from property located in the enterprise
28 zone. The unit that creates the special zone fund shall use the fund,
29 based on the recommendations of the urban enterprise association, for
30 one (1) or more of the following purposes:

31 (1) To pay for programs in job training, job enrichment, and basic
32 skill development designed to benefit residents and employers in
33 the enterprise zone. The programs must reserve at least one-half
34 (1/2) of the enrollment in any session for residents of the
35 enterprise zone.

36 (2) To make loans and grants for the purpose of stimulating
37 business activity in the enterprise zone or providing employment
38 for enterprise zone residents in an enterprise zone. These loans
39 and grants may be made to the following:

40 (A) Businesses operating in the enterprise zone.

41 (B) Businesses that will move their operations to the enterprise
42 zone if such a loan or grant is made.



1 (3) To provide funds to carry out other purposes specified in
 2 subsection (b)(3). However, where reference is made in
 3 subsection (b)(3) to the allocation area, the reference refers, for
 4 purposes of payments from the special zone fund, only to that part
 5 of the allocation area that is also located in the enterprise zone.

6 (h) The state board of accounts and department of local government
 7 finance shall make the rules and prescribe the forms and procedures
 8 that they consider expedient for the implementation of this chapter.
 9 After each ~~general~~ reassessment of real property in an area ~~under~~
 10 ~~IC 6-1.1-4-4~~ or reassessment under a county's reassessment plan
 11 prepared under IC 6-1.1-4-4.2, the department of local government
 12 finance shall adjust the base assessed value one (1) time to neutralize
 13 any effect of the reassessment of the real property in the area on the
 14 property tax proceeds allocated to the redevelopment district under this
 15 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 16 department of local government finance shall adjust the base assessed
 17 value to neutralize any effect of the annual adjustment on the property
 18 tax proceeds allocated to the redevelopment district under this section.
 19 However, the adjustments under this subsection may not include the
 20 effect of property tax abatements under IC 6-1.1-12.1, and these
 21 adjustments may not produce less property tax proceeds allocable to
 22 the redevelopment district under subsection (b)(3) than would
 23 otherwise have been received if the ~~general reassessment~~, reassessment
 24 under the county's reassessment plan or annual adjustment had not
 25 occurred. The department of local government finance may prescribe
 26 procedures for county and township officials to follow to assist the
 27 department in making the adjustments.

28 (i) The allocation deadline referred to in subsection (b) is
 29 determined in the following manner:

30 (1) The initial allocation deadline is December 31, 2011.

31 (2) Subject to subdivision (3), the initial allocation deadline and
 32 subsequent allocation deadlines are automatically extended in
 33 increments of five (5) years, so that allocation deadlines
 34 subsequent to the initial allocation deadline fall on December 31,
 35 2016, and December 31 of each fifth year thereafter.

36 (3) At least one (1) year before the date of an allocation deadline
 37 determined under subdivision (2), the general assembly may enact
 38 a law that:

39 (A) terminates the automatic extension of allocation deadlines
 40 under subdivision (2); and

41 (B) specifically designates a particular date as the final
 42 allocation deadline.



1 SECTION 347. IC 36-7-30-25, AS AMENDED BY P.L.95-2014,
 2 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: Sec. 25. (a) The following definitions apply
 4 throughout this section:

5 (1) "Allocation area" means that part of a military base reuse area
 6 to which an allocation provision of a declaratory resolution
 7 adopted under section 10 of this chapter refers for purposes of
 8 distribution and allocation of property taxes.

9 (2) "Base assessed value" means:

10 (A) the net assessed value of all the property as finally
 11 determined for the assessment date immediately preceding the
 12 adoption date of the allocation provision of the declaratory
 13 resolution, as adjusted under subsection (h); plus

14 (B) to the extent that it is not included in clause (A) or (C), the
 15 net assessed value of any and all parcels or classes of parcels
 16 identified as part of the base assessed value in the declaratory
 17 resolution or an amendment thereto, as finally determined for
 18 any subsequent assessment date; plus

19 (C) to the extent that it is not included in clause (A) or (B), the
 20 net assessed value of property that is assessed as residential
 21 property under the rules of the department of local government
 22 finance, as finally determined for any assessment date after the
 23 effective date of the allocation provision.

24 Clause (C) applies only to allocation areas established in a
 25 military reuse area after June 30, 1997, and to the part of an
 26 allocation area that was established before June 30, 1997, and that
 27 is added to an existing allocation area after June 30, 1997.

28 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real
 29 property.

30 (b) A declaratory resolution adopted under section 10 of this chapter
 31 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory
 32 resolutions adopted under IC 36-7-14-15 may include a provision with
 33 respect to the allocation and distribution of property taxes for the
 34 purposes and in the manner provided in this section. A declaratory
 35 resolution previously adopted may include an allocation provision by
 36 the amendment of that declaratory resolution in accordance with the
 37 procedures set forth in section 13 of this chapter. The allocation
 38 provision may apply to all or part of the military base reuse area. The
 39 allocation provision must require that any property taxes subsequently
 40 levied by or for the benefit of any public body entitled to a distribution
 41 of property taxes on taxable property in the allocation area be allocated
 42 and distributed as follows:



- 1 (1) Except as otherwise provided in this section, the proceeds of
 2 the taxes attributable to the lesser of:
 3 (A) the assessed value of the property for the assessment date
 4 with respect to which the allocation and distribution is made;
 5 or
 6 (B) the base assessed value;
 7 shall be allocated to and, when collected, paid into the funds of
 8 the respective taxing units.
- 9 (2) The excess of the proceeds of the property taxes imposed for
 10 the assessment date with respect to which the allocation and
 11 distribution are made that are attributable to taxes imposed after
 12 being approved by the voters in a referendum or local public
 13 question conducted after April 30, 2010, not otherwise included
 14 in subdivision (1) shall be allocated to and, when collected, paid
 15 into the funds of the taxing unit for which the referendum or local
 16 public question was conducted.
- 17 (3) Except as otherwise provided in this section, property tax
 18 proceeds in excess of those described in subdivisions (1) and (2)
 19 shall be allocated to the military base reuse district and, when
 20 collected, paid into an allocation fund for that allocation area that
 21 may be used by the military base reuse district and only to do one
 22 (1) or more of the following:
 23 (A) Pay the principal of and interest and redemption premium
 24 on any obligations incurred by the military base reuse district
 25 or any other entity for the purpose of financing or refinancing
 26 military base reuse activities in or directly serving or
 27 benefiting that allocation area.
 28 (B) Establish, augment, or restore the debt service reserve for
 29 bonds payable solely or in part from allocated tax proceeds in
 30 that allocation area or from other revenues of the reuse
 31 authority, including lease rental revenues.
 32 (C) Make payments on leases payable solely or in part from
 33 allocated tax proceeds in that allocation area.
 34 (D) Reimburse any other governmental body for expenditures
 35 made for local public improvements (or structures) in or
 36 directly serving or benefiting that allocation area.
 37 (E) Pay expenses incurred by the reuse authority, any other
 38 department of the unit, or a department of another
 39 governmental entity for local public improvements or
 40 structures that are in the allocation area or directly serving or
 41 benefiting the allocation area, including expenses for the
 42 operation and maintenance of these local public improvements



1 or structures if the reuse authority determines those operation
 2 and maintenance expenses are necessary or desirable to carry
 3 out the purposes of this chapter.

4 (F) Reimburse public and private entities for expenses
 5 incurred in training employees of industrial facilities that are
 6 located:

7 (i) in the allocation area; and

8 (ii) on a parcel of real property that has been classified as
 9 industrial property under the rules of the department of local
 10 government finance.

11 However, the total amount of money spent for this purpose in
 12 any year may not exceed the total amount of money in the
 13 allocation fund that is attributable to property taxes paid by the
 14 industrial facilities described in this clause. The
 15 reimbursements under this clause must be made not more than
 16 three (3) years after the date on which the investments that are
 17 the basis for the increment financing are made.

18 (G) Expend money and provide financial assistance as
 19 authorized in section 9(a)(25) of this chapter.

20 Except as provided in clause (E), the allocation fund may not be
 21 used for operating expenses of the reuse authority.

22 (4) Except as provided in subsection (g), before July 15 of each
 23 year the reuse authority shall do the following:

24 (A) Determine the amount, if any, by which property taxes
 25 payable to the allocation fund in the following year will exceed
 26 the amount of property taxes necessary to make, when due,
 27 principal and interest payments on bonds described in
 28 subdivision (3) plus the amount necessary for other purposes
 29 described in subdivision (3).

30 (B) Provide a written notice to the county auditor, the fiscal
 31 body of the unit that established the reuse authority, and the
 32 officers who are authorized to fix budgets, tax rates, and tax
 33 levies under IC 6-1.1-17-5 for each of the other taxing units
 34 that is wholly or partly located within the allocation area. The
 35 notice must:

36 (i) state the amount, if any, of excess property taxes that the
 37 reuse authority has determined may be paid to the respective
 38 taxing units in the manner prescribed in subdivision (1); or

39 (ii) state that the reuse authority has determined that there
 40 are no excess property tax proceeds that may be allocated to
 41 the respective taxing units in the manner prescribed in
 42 subdivision (1).



- 1 The county auditor shall allocate to the respective taxing units
 2 the amount, if any, of excess property tax proceeds determined
 3 by the reuse authority. The reuse authority may not authorize
 4 a payment to the respective taxing units under this subdivision
 5 if to do so would endanger the interest of the holders of bonds
 6 described in subdivision (3) or lessors under section 19 of this
 7 chapter.
- 8 (c) For the purpose of allocating taxes levied by or for any taxing
 9 unit or units, the assessed value of taxable property in a territory in the
 10 allocation area that is annexed by a taxing unit after the effective date
 11 of the allocation provision of the declaratory resolution is the lesser of:
 12 (1) the assessed value of the property for the assessment date with
 13 respect to which the allocation and distribution is made; or
 14 (2) the base assessed value.
- 15 (d) Property tax proceeds allocable to the military base reuse district
 16 under subsection (b)(3) may, subject to subsection (b)(4), be
 17 irrevocably pledged by the military base reuse district for payment as
 18 set forth in subsection (b)(3).
- 19 (e) Notwithstanding any other law, each assessor shall, upon
 20 petition of the reuse authority, reassess the taxable property situated
 21 upon or in or added to the allocation area, effective on the next
 22 assessment date after the petition.
- 23 (f) Notwithstanding any other law, the assessed value of all taxable
 24 property in the allocation area, for purposes of tax limitation, property
 25 tax replacement, and the making of the budget, tax rate, and tax levy
 26 for each political subdivision in which the property is located is the
 27 lesser of:
 28 (1) the assessed value of the property as valued without regard to
 29 this section; or
 30 (2) the base assessed value.
- 31 (g) If any part of the allocation area is located in an enterprise zone
 32 created under IC 5-28-15, the unit that designated the allocation area
 33 shall create funds as specified in this subsection. A unit that has
 34 obligations, bonds, or leases payable from allocated tax proceeds under
 35 subsection (b)(3) shall establish an allocation fund for the purposes
 36 specified in subsection (b)(3) and a special zone fund. Such a unit
 37 shall, until the end of the enterprise zone phase out period, deposit each
 38 year in the special zone fund any amount in the allocation fund derived
 39 from property tax proceeds in excess of those described in subsection
 40 (b)(1) and (b)(2) from property located in the enterprise zone that
 41 exceeds the amount sufficient for the purposes specified in subsection
 42 (b)(3) for the year. The amount sufficient for purposes specified in



1 subsection (b)(3) for the year shall be determined based on the pro rata
 2 part of such current property tax proceeds from the part of the
 3 enterprise zone that is within the allocation area as compared to all
 4 such current property tax proceeds derived from the allocation area. A
 5 unit that does not have obligations, bonds, or leases payable from
 6 allocated tax proceeds under subsection (b)(3) shall establish a special
 7 zone fund and deposit all the property tax proceeds in excess of those
 8 described in subsection (b)(1) and (b)(2) that are derived from property
 9 in the enterprise zone in the fund. The unit that creates the special zone
 10 fund shall use the fund (based on the recommendations of the urban
 11 enterprise association) for programs in job training, job enrichment,
 12 and basic skill development that are designed to benefit residents and
 13 employers in the enterprise zone or other purposes specified in
 14 subsection (b)(3), except that where reference is made in subsection
 15 (b)(3) to allocation area it shall refer for purposes of payments from the
 16 special zone fund only to that part of the allocation area that is also
 17 located in the enterprise zone. The programs shall reserve at least
 18 one-half (1/2) of their enrollment in any session for residents of the
 19 enterprise zone.

20 (h) After each ~~general~~ reassessment of real property in an area ~~under~~
 21 ~~IC 6-1.1-4-4 or reassessment~~ under the county's reassessment plan
 22 under IC 6-1.1-4-4.2, the department of local government finance shall
 23 adjust the base assessed value one (1) time to neutralize any effect of
 24 the reassessment of the real property in the area on the property tax
 25 proceeds allocated to the military base reuse district under this section.
 26 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 27 local government finance shall adjust the base assessed value to
 28 neutralize any effect of the annual adjustment on the property tax
 29 proceeds allocated to the military base reuse district under this section.
 30 However, the adjustments under this subsection may not include the
 31 effect of property tax abatements under IC 6-1.1-12.1, and these
 32 adjustments may not produce less property tax proceeds allocable to
 33 the military base reuse district under subsection (b)(3) than would
 34 otherwise have been received if the ~~general reassessment~~, reassessment
 35 under the county's reassessment plan or annual adjustment had not
 36 occurred. The department of local government finance may prescribe
 37 procedures for county and township officials to follow to assist the
 38 department in making the adjustments.

39 SECTION 348. IC 36-7-30.5-30, AS AMENDED BY P.L.95-2014,
 40 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 UPON PASSAGE]: Sec. 30. (a) The following definitions apply
 42 throughout this section:



- 1 (1) "Allocation area" means that part of a military base
 2 development area to which an allocation provision of a
 3 declaratory resolution adopted under section 16 of this chapter
 4 refers for purposes of distribution and allocation of property taxes.
 5 (2) "Base assessed value" means:
 6 (A) the net assessed value of all the property as finally
 7 determined for the assessment date immediately preceding the
 8 adoption date of the allocation provision of the declaratory
 9 resolution, as adjusted under subsection (h); plus
 10 (B) to the extent that it is not included in clause (A) or (C), the
 11 net assessed value of any and all parcels or classes of parcels
 12 identified as part of the base assessed value in the declaratory
 13 resolution or an amendment to the declaratory resolution, as
 14 finally determined for any subsequent assessment date; plus
 15 (C) to the extent that it is not included in clause (A) or (B), the
 16 net assessed value of property that is assessed as residential
 17 property under the rules of the department of local government
 18 finance, as finally determined for any assessment date after the
 19 effective date of the allocation provision.
 20 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real
 21 property.
 22 (b) A declaratory resolution adopted under section 16 of this chapter
 23 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory
 24 resolutions adopted under IC 36-7-14-15 may include a provision with
 25 respect to the allocation and distribution of property taxes for the
 26 purposes and in the manner provided in this section. A declaratory
 27 resolution previously adopted may include an allocation provision by
 28 the amendment of that declaratory resolution in accordance with the
 29 procedures set forth in section 18 of this chapter. The allocation
 30 provision may apply to all or part of the military base development
 31 area. The allocation provision must require that any property taxes
 32 subsequently levied by or for the benefit of any public body entitled to
 33 a distribution of property taxes on taxable property in the allocation
 34 area be allocated and distributed as follows:
 35 (1) Except as otherwise provided in this section, the proceeds of
 36 the taxes attributable to the lesser of:
 37 (A) the assessed value of the property for the assessment date
 38 with respect to which the allocation and distribution is made;
 39 or
 40 (B) the base assessed value;
 41 shall be allocated to and, when collected, paid into the funds of
 42 the respective taxing units.



- 1 (2) The excess of the proceeds of the property taxes imposed for
 2 the assessment date with respect to which the allocation and
 3 distribution is made that are attributable to taxes imposed after
 4 being approved by the voters in a referendum or local public
 5 question conducted after April 30, 2010, not otherwise included
 6 in subdivision (1) shall be allocated to and, when collected, paid
 7 into the funds of the taxing unit for which the referendum or local
 8 public question was conducted.
- 9 (3) Except as otherwise provided in this section, property tax
 10 proceeds in excess of those described in subdivisions (1) and (2)
 11 shall be allocated to the development authority and, when
 12 collected, paid into an allocation fund for that allocation area that
 13 may be used by the development authority and only to do one (1)
 14 or more of the following:
- 15 (A) Pay the principal of and interest and redemption premium
 16 on any obligations incurred by the development authority or
 17 any other entity for the purpose of financing or refinancing
 18 military base development or reuse activities in or directly
 19 serving or benefiting that allocation area.
- 20 (B) Establish, augment, or restore the debt service reserve for
 21 bonds payable solely or in part from allocated tax proceeds in
 22 that allocation area or from other revenues of the development
 23 authority, including lease rental revenues.
- 24 (C) Make payments on leases payable solely or in part from
 25 allocated tax proceeds in that allocation area.
- 26 (D) Reimburse any other governmental body for expenditures
 27 made for local public improvements (or structures) in or
 28 directly serving or benefiting that allocation area.
- 29 (E) For property taxes first due and payable before 2009, pay
 30 all or a part of a property tax replacement credit to taxpayers
 31 in an allocation area as determined by the development
 32 authority. This credit equals the amount determined under the
 33 following STEPS for each taxpayer in a taxing district (as
 34 defined in IC 6-1.1-1-20) that contains all or part of the
 35 allocation area:
- 36 STEP ONE: Determine that part of the sum of the amounts
 37 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 38 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 39 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 40 the taxing district.
- 41 STEP TWO: Divide:



- 1 (i) that part of each county's eligible property tax
 2 replacement amount (as defined in IC 6-1.1-21-2 (before its
 3 repeal)) for that year as determined under IC 6-1.1-21-4
 4 (before its repeal) that is attributable to the taxing district;
 5 by
 6 (ii) the STEP ONE sum.
- 7 STEP THREE: Multiply:
 8 (i) the STEP TWO quotient; by
 9 (ii) the total amount of the taxpayer's taxes (as defined in
 10 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 11 that have been allocated during that year to an allocation
 12 fund under this section.
- 13 If not all the taxpayers in an allocation area receive the credit
 14 in full, each taxpayer in the allocation area is entitled to
 15 receive the same proportion of the credit. A taxpayer may not
 16 receive a credit under this section and a credit under section
 17 32 of this chapter (before its repeal) in the same year.
- 18 (F) Pay expenses incurred by the development authority for
 19 local public improvements or structures that were in the
 20 allocation area or directly serving or benefiting the allocation
 21 area.
- 22 (G) Reimburse public and private entities for expenses
 23 incurred in training employees of industrial facilities that are
 24 located:
 25 (i) in the allocation area; and
 26 (ii) on a parcel of real property that has been classified as
 27 industrial property under the rules of the department of local
 28 government finance.
- 29 However, the total amount of money spent for this purpose in
 30 any year may not exceed the total amount of money in the
 31 allocation fund that is attributable to property taxes paid by the
 32 industrial facilities described in this clause. The
 33 reimbursements under this clause must be made not more than
 34 three (3) years after the date on which the investments that are
 35 the basis for the increment financing are made.
- 36 (H) Expend money and provide financial assistance as
 37 authorized in section 15(26) of this chapter.
- 38 The allocation fund may not be used for operating expenses of the
 39 development authority.
- 40 (4) Except as provided in subsection (g), before July 15 of each
 41 year the development authority shall do the following:



- 1 (A) Determine the amount, if any, by which property taxes
 2 payable to the allocation fund in the following year will exceed
 3 the amount of property taxes necessary to make, when due,
 4 principal and interest payments on bonds described in
 5 subdivision (3) plus the amount necessary for other purposes
 6 described in subdivisions (2) and (3).
- 7 (B) Provide a written notice to the appropriate county auditors
 8 and the fiscal bodies and other officers who are authorized to
 9 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 10 each of the other taxing units that is wholly or partly located
 11 within the allocation area. The notice must:
- 12 (i) state the amount, if any, of the excess property taxes that
 13 the development authority has determined may be paid to
 14 the respective taxing units in the manner prescribed in
 15 subdivision (1); or
- 16 (ii) state that the development authority has determined that
 17 there is no excess assessed value that may be allocated to the
 18 respective taxing units in the manner prescribed in
 19 subdivision (1).
- 20 The county auditors shall allocate to the respective taxing units
 21 the amount, if any, of excess assessed value determined by the
 22 development authority. The development authority may not
 23 authorize a payment to the respective taxing units under this
 24 subdivision if to do so would endanger the interest of the
 25 holders of bonds described in subdivision (3) or lessors under
 26 section 24 of this chapter. Property taxes received by a taxing
 27 unit under this subdivision before 2009 are eligible for the
 28 property tax replacement credit provided under IC 6-1.1-21
 29 (before its repeal).
- 30 (c) For the purpose of allocating taxes levied by or for any taxing
 31 unit or units, the assessed value of taxable property in a territory in the
 32 allocation area that is annexed by a taxing unit after the effective date
 33 of the allocation provision of the declaratory resolution is the lesser of:
- 34 (1) the assessed value of the property for the assessment date with
 35 respect to which the allocation and distribution is made; or
- 36 (2) the base assessed value.
- 37 (d) Property tax proceeds allocable to the military base development
 38 district under subsection (b)(3) may, subject to subsection (b)(4), be
 39 irrevocably pledged by the military base development district for
 40 payment as set forth in subsection (b)(3).
- 41 (e) Notwithstanding any other law, each assessor shall, upon
 42 petition of the development authority, reassess the taxable property



1 situated upon or in or added to the allocation area, effective on the next
2 assessment date after the petition.

3 (f) Notwithstanding any other law, the assessed value of all taxable
4 property in the allocation area, for purposes of tax limitation, property
5 tax replacement, and the making of the budget, tax rate, and tax levy
6 for each political subdivision in which the property is located is the
7 lesser of:

8 (1) the assessed value of the property as valued without regard to
9 this section; or

10 (2) the base assessed value.

11 (g) If any part of the allocation area is located in an enterprise zone
12 created under IC 5-28-15, the development authority shall create funds
13 as specified in this subsection. A development authority that has
14 obligations, bonds, or leases payable from allocated tax proceeds under
15 subsection (b)(3) shall establish an allocation fund for the purposes
16 specified in subsection (b)(3) and a special zone fund. The
17 development authority shall, until the end of the enterprise zone phase
18 out period, deposit each year in the special zone fund any amount in the
19 allocation fund derived from property tax proceeds in excess of those
20 described in subsection (b)(1) and (b)(2) from property located in the
21 enterprise zone that exceeds the amount sufficient for the purposes
22 specified in subsection (b)(3) for the year. The amount sufficient for
23 purposes specified in subsection (b)(3) for the year shall be determined
24 based on the pro rata part of such current property tax proceeds from
25 the part of the enterprise zone that is within the allocation area as
26 compared to all such current property tax proceeds derived from the
27 allocation area. A development authority that does not have
28 obligations, bonds, or leases payable from allocated tax proceeds under
29 subsection (b)(3) shall establish a special zone fund and deposit all the
30 property tax proceeds in excess of those described in subsection (b)(1)
31 and (b)(2) that are derived from property in the enterprise zone in the
32 fund. The development authority that creates the special zone fund
33 shall use the fund (based on the recommendations of the urban
34 enterprise association) for programs in job training, job enrichment,
35 and basic skill development that are designed to benefit residents and
36 employers in the enterprise zone or for other purposes specified in
37 subsection (b)(3), except that where reference is made in subsection
38 (b)(3) to an allocation area it shall refer for purposes of payments from
39 the special zone fund only to that part of the allocation area that is also
40 located in the enterprise zone. The programs shall reserve at least
41 one-half (1/2) of their enrollment in any session for residents of the
42 enterprise zone.



1 (h) After each ~~general~~ reassessment of real property in an area ~~under~~
 2 ~~IC 6-1.1-4-4~~ or reassessment under a reassessment plan prepared under
 3 IC 6-1.1-4-4.2, the department of local government finance shall adjust
 4 the base assessed value one (1) time to neutralize any effect of the
 5 reassessment of the real property in the area on the property tax
 6 proceeds allocated to the military base development district under this
 7 section. After each annual adjustment under IC 6-1.1-4-4.5, the
 8 department of local government finance shall adjust the base assessed
 9 value to neutralize any effect of the annual adjustment on the property
 10 tax proceeds allocated to the military base development district under
 11 this section. However, the adjustments under this subsection may not
 12 include the effect of property tax abatements under IC 6-1.1-12.1, and
 13 these adjustments may not produce less property tax proceeds allocable
 14 to the military base development district under subsection (b)(3) than
 15 would otherwise have been received if the ~~general reassessment~~,
 16 reassessment under the county's reassessment plan or annual
 17 adjustment had not occurred. The department of local government
 18 finance may prescribe procedures for county and township officials to
 19 follow to assist the department in making the adjustments.

20 SECTION 349. IC 36-7-32-19, AS AMENDED BY P.L.112-2012,
 21 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 UPON PASSAGE]: Sec. 19. (a) The state board of accounts and
 23 department of local government finance shall make the rules and
 24 prescribe the forms and procedures that the state board of accounts and
 25 department of local government finance consider appropriate for the
 26 implementation of an allocation area under this chapter.

27 (b) After each ~~general~~ reassessment of real property in an area ~~under~~
 28 ~~IC 6-1.1-4-4~~ or reassessment under a reassessment plan prepared under
 29 IC 6-1.1-4-4.2, the department of local government finance shall adjust
 30 the base assessed value one (1) time to neutralize any effect of the
 31 reassessment of the real property in the area on the property tax
 32 proceeds allocated to the certified technology park fund under section
 33 17 of this chapter. After each annual adjustment under IC 6-1.1-4-4.5,
 34 the department of local government finance shall adjust the base
 35 assessed value to neutralize any effect of the annual adjustment on the
 36 property tax proceeds allocated to the certified technology park fund
 37 under section 17 of this chapter.

38 SECTION 350. IC 36-7.5-4-1, AS AMENDED BY P.L.229-2017,
 39 SECTION 39, AND AS AMENDED BY P.L.248-2017, SECTION 6,
 40 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The development board
 42 shall establish and administer a development authority fund.



1 (b) The development authority fund consists of the following:

2 (1) Riverboat admissions tax revenue, riverboat wagering tax
3 revenue, or riverboat incentive payments received by a city or
4 county described in IC 36-7.5-2-3(b) and transferred by the
5 county or city to the fund.

6 (2) Local income tax revenue dedicated to economic development
7 purposes by a county or city and transferred by the county or city
8 to the fund.

9 (3) Amounts distributed under IC 8-15-2-14.7.

10 (4) Food and beverage tax revenue deposited in the fund under
11 IC 6-9-36-8.

12 (5) Funds received from the federal government.

13 (6) Appropriations to the fund by the general assembly.

14 (7) Other local revenue appropriated to the fund by a political
15 subdivision.

16 (8) *Amounts transferred to the fund under IC 36-7.5-4.5.*

17 ~~(8)~~ (9) Gifts, donations, and grants to the fund.

18 (c) The development authority shall establish a development
19 authority fund. The development board shall establish and administer
20 a general account, a lease rental account, and such other accounts in the
21 fund as are necessary or appropriate to carry out the powers and duties
22 of the development authority. Except as otherwise provided by law, ~~or~~
23 agreement with holders of any obligations of the development
24 authority, *or subsection (d)*, all money transferred to the development
25 authority fund under subsection (b)(1), (b)(2), and (b)(4) shall be
26 deposited in the lease rental account and used only for the payment of
27 or to secure the payment of obligations of an eligible political
28 subdivision under a lease entered into by an eligible political
29 subdivision and the development authority under this chapter.
30 ~~However, any money~~ Money deposited in the lease rental account and
31 not ~~used for the purposes of this subsection~~ pledged to payment of any
32 existing or future leases or reasonably necessary for the purposes of
33 this article ~~shall~~ may be returned by the treasurer of the development
34 authority to the respective counties and cities that contributed the
35 money to the development authority.

36 (d) If the amount of money transferred to the development authority
37 fund under subsection (b)(1), (b)(2), and (b)(4) for deposit in the lease
38 rental account in any one (1) calendar year is greater than an amount
39 equal to:

40 (1) one and twenty-five hundredths (1.25); multiplied by

41 (2) the total of the highest annual debt service on any bonds then
42 outstanding to their final maturity date, which have been issued



1 under this article and are not secured by a lease, plus the highest
 2 annual lease payments on any leases to their final maturity, which
 3 are then in effect under this article;
 4 all or a portion of the excess may instead be deposited in the general
 5 account.

6 (e) Except as otherwise provided by law or agreement with the
 7 holders of obligations of the development authority, all other money
 8 and revenues of the development authority may be deposited in the
 9 general account or the lease rental account at the discretion of the
 10 development board. Money on deposit in the lease rental account may
 11 be used only to make rental payments on leases entered into by the
 12 development authority under this article. Money on deposit in the
 13 general account may be used for any purpose authorized by this article.

14 (f) The development authority fund shall be administered by the
 15 development authority.

16 (g) Money in the development authority fund shall be used by the
 17 development authority to carry out this article and does not revert to
 18 any other fund.

19 SECTION 351. IC 36-7.6-3-2, AS AMENDED BY P.L.178-2017,
 20 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 21 UPON PASSAGE]: Sec. 2. (a) A development authority may do any of
 22 the following:

23 (1) Finance, improve, construct, reconstruct, renovate, purchase,
 24 lease, acquire, and equip land and projects that are of regional
 25 importance.

26 (2) Lease land or a project to an eligible political subdivision.

27 (3) Finance and construct additional improvements to projects or
 28 other capital improvements owned by the development authority
 29 and lease them to or for the benefit of an eligible political
 30 subdivision.

31 (4) Construct or reconstruct highways, roads, and bridges.

32 (5) Acquire land or all or a part of one (1) or more projects from
 33 an eligible political subdivision by purchase or lease and lease the
 34 land or projects back to the eligible political subdivision, with any
 35 additional improvements that may be made to the land or projects.

36 (6) Acquire all or a part of one (1) or more projects from an
 37 eligible political subdivision by purchase or lease to fund or
 38 refund indebtedness incurred on account of the projects to enable
 39 the eligible political subdivision to make a savings in debt service
 40 obligations or lease rental obligations or to obtain relief from
 41 covenants that the eligible political subdivision considers to be
 42 unduly burdensome.



- 1 (7) Make loans, loan guarantees, and grants or provide other
 2 financial assistance to or on behalf of the following:
 3 (A) A commuter transportation district.
 4 (B) An airport authority.
 5 (C) A regional transportation authority. A loan, a loan
 6 guarantee, a grant, or other financial assistance under this
 7 clause may be used by a regional transportation authority for
 8 acquiring, improving, operating, maintaining, financing, and
 9 supporting the following:
 10 (i) Bus services (including fixed route services and flexible
 11 or demand-responsive services) that are a component of a
 12 public transportation system.
 13 (ii) Bus terminals, stations, or facilities or other regional bus
 14 authority projects.
 15 (D) A county.
 16 (E) A municipality.
 17 (8) Provide funding to assist a railroad that is providing commuter
 18 transportation services in a county containing territory included
 19 in the development authority.
 20 (9) Provide funding to assist an airport authority located in a
 21 county containing territory included in the development authority
 22 in the construction, reconstruction, renovation, purchase, lease,
 23 acquisition, and equipping of an airport facility or airport project.
 24 (10) Provide funding for intermodal transportation projects and
 25 facilities.
 26 (11) Provide funding for regional trails and greenways.
 27 (12) Provide funding for economic development projects.
 28 (13) Provide funding for regional transportation infrastructure
 29 projects under IC 36-9-43.
 30 (14) Hold, use, lease, rent, purchase, acquire, and dispose of by
 31 purchase, exchange, gift, bequest, grant, condemnation (subject
 32 to subsection (d)), lease, or sublease, on the terms and conditions
 33 determined by the development authority, any real or personal
 34 property.
 35 (15) After giving notice, enter upon any lots or lands for the
 36 purpose of surveying or examining them to determine the location
 37 of a project.
 38 (16) Make or enter into all contracts and agreements necessary or
 39 incidental to the performance of the development authority's
 40 duties and the execution of the development authority's powers
 41 under this article.
 42 (17) Sue, be sued, plead, and be impleaded.



- 1 (18) Design, order, contract for, construct, reconstruct, and
- 2 renovate a project or improvements to a project.
- 3 (19) Appoint an executive director and employ appraisers, real
- 4 estate experts, engineers, architects, surveyors, attorneys,
- 5 accountants, auditors, clerks, construction managers, and any
- 6 consultants or employees that are necessary or desired by the
- 7 development authority in exercising its powers or carrying out its
- 8 duties under this article.
- 9 (20) Accept loans, grants, and other forms of financial assistance
- 10 from the federal government, the state government, a political
- 11 subdivision, or any other public or private source.
- 12 (21) Use the development authority's funds to match federal
- 13 grants or make loans, loan guarantees, or grants to carry out the
- 14 development authority's powers and duties under this article.
- 15 (22) Except as prohibited by law, take any action necessary to
- 16 carry out this article.
- 17 (b) Projects funded by a development authority must be of regional
- 18 importance.
- 19 (c) If a development authority is unable to agree with the owners,
- 20 lessees, or occupants of any real property selected for the purposes of
- 21 this article, the development authority may (subject to subsection (d))
- 22 proceed under IC 32-24-1 to procure the condemnation of the property.
- 23 The development authority may not institute a proceeding until it has
- 24 adopted a resolution that:
- 25 (1) describes the real property sought to be acquired and the
- 26 purpose for which the real property is to be used;
- 27 (2) declares that the public interest and necessity require the
- 28 acquisition by the development authority of the property involved;
- 29 and
- 30 (3) sets out any other facts that the development authority
- 31 considers necessary or pertinent.
- 32 The resolution is conclusive evidence of the public necessity of the
- 33 proposed acquisition.
- 34 (d) A development authority may exercise the power of eminent
- 35 domain as provided in subsections ~~(a)(13)~~ **(a)(14)** and (c) concerning
- 36 a particular property only if that exercise of the power of eminent
- 37 domain is approved by:
- 38 (1) the legislative body of the municipality in which the property
- 39 is located; or
- 40 (2) the legislative body of the county in which the property is
- 41 located, if the property is not located within a municipality.



1 SECTION 352. IC 36-9-43-8, AS ADDED BY P.L.229-2017,
2 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 8. (a) The development board of a regional
4 development authority may negotiate and enter into a supplemental
5 funding agreement with the Indiana department of transportation or a
6 political subdivision to contribute local matching funds to the Indiana
7 department of transportation or political subdivision, to be used by the
8 Indiana department of transportation or the political subdivision to pay
9 a part or all of the nonfederal share of the costs necessary to carry out
10 a regional transportation infrastructure project, including the
11 construction or reconstruction of a state highway or bypass or an
12 interstate highway in a manner that will increase an existing state
13 highway's traffic capacity within the boundaries of the counties
14 participating in the regional development authority.

15 (b) A supplemental funding agreement must contain at least the
16 following provisions:

17 (1) The Indiana department of transportation or the political
18 subdivision must commit to using money it receives under a
19 supplemental funding agreement only for projects located within
20 a county or municipality participating in the regional development
21 authority.

22 (2) The source of the money committed and pledged by a regional
23 developmental authority for local funding under a supplemental
24 funding agreement shall be from funds provided to the regional
25 development **authority** under section 9 of this chapter or from
26 other funds provided to the regional development authority for
27 purposes of this chapter.

28 (3) The supplemental funding agreement must be signed by all
29 members of the regional development authority and the Indiana
30 department of transportation.

31 (4) The regional development authority must agree to be
32 responsible to pay all cost increases or change orders associated
33 with the project or projects using eligible local funding sources.

34 (5) The Indiana department of transportation shall treat and
35 prosecute all projects in the same manner as other federal-aid
36 projects or local federal-aid projects, and shall let projects in
37 accordance with its usual procedures.

38 (6) For projects involving federal-aid funds, land acquisition
39 activities, if any, must be completed in accordance with all
40 applicable federal laws and regulations. The Indiana department
41 of transportation is responsible for acquiring any real property



1 needed for regional transportation infrastructure projects on state
2 highways.

3 (c) The Indiana department of transportation may establish a cap on
4 contributions to local matching funds under this section. If the
5 department establishes a cap, the cap may be aggregated to reflect the
6 number of members, including cities and counties, of the regional
7 development authority applying for matching funds.

8 SECTION 353. P.L.232-2017, SECTION 45, IS AMENDED TO
9 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000
10 (RETROACTIVE)]: SECTION 45. (a) This SECTION applies
11 notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or
12 administrative rule or provision.

13 (b) This SECTION applies to an assessment date occurring after
14 January 1, 2000, and before March 1, 2013.

15 (c) As used in this SECTION, "eligible property" means real
16 property:

17 (1) that was conveyed to an eligible taxpayer in 1999 or 2008;
18 (2) on which property taxes were imposed for the 2000, 2001,
19 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and
20 2012 assessment dates; and

21 (3) that would have been eligible for an exemption from property
22 taxation under IC 6-1.1-10-16 for the 2000, 2001, 2002, 2003,
23 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012
24 assessment dates if an exemption application had been properly
25 and timely filed under IC 6-1.1 for the real property.

26 (d) As used in this SECTION, "qualified taxpayer" refers to:

27 (1) a nonprofit corporation; or
28 (2) an owner of property used in accordance with
29 ~~IC 6-1.1-12-16(a)~~. **IC 6-1.1-10-16(a)**.

30 (e) A qualified taxpayer may, before September 1, 2017, file a
31 property tax exemption application and supporting documents claiming
32 a property tax exemption under this SECTION and IC 6-1.1-10-16 for
33 eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006,
34 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

35 (f) A property tax exemption application filed under subsection (e)
36 by a qualified taxpayer is considered to have been properly and timely
37 filed.

38 (g) If a qualified taxpayer files the property tax exemption
39 applications under subsection (e), the following apply:

40 (1) The property tax exemption for the eligible property shall be
41 allowed and granted for the 2000, 2001, 2002, 2003, 2004, 2005,
42 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates



1 by the county assessor and county auditor of the county in which
2 the eligible property is located.

3 (2) The qualified taxpayer is not required to pay any property
4 taxes, penalties, or interest with respect to the eligible property
5 exempted under this SECTION for the 2000, 2001, 2002, 2003,
6 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012
7 assessment dates.

8 (3) If the eligible property was placed on the list certified under
9 IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax
10 sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more
11 installments of property taxes due for the eligible property for the
12 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009,
13 2010, 2011, and 2012 assessment dates were not timely paid:

14 (A) the county auditor shall remove the eligible property from
15 the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

16 (B) a tax deed may not be issued under IC 6-1.1-25 for the
17 eligible property for any tax sale of the eligible property under
18 IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or
19 more installments of property taxes due for the eligible
20 property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006,
21 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates
22 were not timely paid.

23 (h) The exemption allowed by this SECTION shall be applied
24 without the need for any further ruling or action by the county assessor,
25 the county auditor, or the county property tax assessment board of
26 appeals of the county in which the eligible property is located or by the
27 Indiana board of tax review.

28 (i) To the extent the qualified taxpayer has paid any property taxes,
29 penalties, or interest with respect to the eligible property for the 2000,
30 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011,
31 and 2012 assessment dates, the qualified taxpayer is entitled to a refund
32 of the amounts paid. Notwithstanding the filing deadlines for a claim
33 under IC 6-1.1-26, any claim for a refund filed by an qualified taxpayer
34 under this subsection before September 1, 2017, is considered timely
35 filed. The county auditor shall pay the refund due under this SECTION
36 in one (1) installment.

37 (j) This SECTION expires July 1, 2020.

38 SECTION 354. [EFFECTIVE UPON PASSAGE] (a) **This act may**
39 **be referred to as the "technical corrections bill of the 2018 general**
40 **assembly".**

41 (b) **The phrase "technical corrections bill of the 2018 general**
42 **assembly" may be used in the lead-in line of an act other than this**



1 act to identify provisions added, amended, or repealed by this act
2 that are also amended or repealed in the other act.

3 (c) This SECTION expires December 31, 2018.

4 SECTION 355. [EFFECTIVE UPON PASSAGE] (a) This
5 SECTION applies if a provision of the Indiana Code is:

6 (1) added or amended by this act; and

7 (2) repealed by another act without recognizing the existence
8 of the amendment made by this act by an appropriate
9 reference in the lead-in line of the SECTION of the other act
10 repealing the same provision of the Indiana Code.

11 (b) As used in this SECTION, "other act" refers to an act
12 enacted in the 2018 session of the general assembly other than this
13 act. "Another act" has a corresponding meaning.

14 (c) Except as provided in subsections (d) and (e), a provision
15 repealed by another act shall be considered repealed, regardless of
16 whether there is a difference in the effective date of the provision
17 added or amended by this act and the provision repealed by the
18 other act. Except as provided in subsection (d), the lawful
19 compilers of the Indiana Code, in publishing the affected Indiana
20 Code provision, shall publish only the version of the Indiana Code
21 provision that is repealed by the other act. The history line for an
22 Indiana Code provision that is repealed by the other act must
23 reference that act.

24 (d) This subsection applies if a provision described in subsection
25 (a) that is added or amended by this act takes effect before the
26 corresponding provision repeal in the other act. The lawful
27 compilers of the Indiana Code, in publishing the provision added
28 or amended in this act, shall publish that version of the provision
29 and note that the provision is effective until the effective date of the
30 corresponding provision repeal in the other act. On and after the
31 effective date of the corresponding provision repeal in the other
32 act, the provision repealed by the other act shall be considered
33 repealed, regardless of whether there is a difference in the effective
34 date of the provision added or amended by this act and the
35 provision repealed by the other act. The lawful compilers of the
36 Indiana Code, in publishing the affected Indiana Code provision,
37 shall publish the version of the Indiana Code provision that is
38 repealed by the other act, and shall note that this version of the
39 provision is effective on the effective date of the repealed provision
40 of the other act.

41 (e) If, during the same year, two (2) or more other acts repeal
42 the same Indiana Code provision as the Indiana Code provision



1 **added or amended by this act, the lawful compilers of the Indiana**
2 **Code, in publishing the Indiana Code provision, shall follow the**
3 **principles set forth in this SECTION.**
4 **(f) This SECTION expires December 31, 2018.**
5 **SECTION 356. An emergency is declared for this act.**

