



January 14, 2020

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## HOUSE BILL No. 1096

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DIGEST OF HB 1096 (Updated January 13, 2020 1:20 pm - DI 135)

**Citations Affected:** Numerous provisions throughout the Indiana Code.

**Synopsis:** Technical corrections. Resolves technical conflicts and addresses technical errors in the Indiana Code. (The introduced version of this bill was prepared by the code revision commission.)

**Effective:** Upon passage; July 1, 2020.

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### Young J, Boy, DeLaney, Engleman

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January 7, 2020, read first time and referred to Committee on Judiciary.  
January 13, 2020, reported — Do Pass.

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HB 1096—LS 6176/DI 112





January 14, 2020

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

## HOUSE BILL No. 1096

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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 3-6-5.6-4, AS ADDED BY P.L.170-2019,  
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2020]: Sec. 4. The board is comprised of the following five (5)  
4 members:

5 (1) The county chairmen of the major political parties of the  
6 county shall each appoint two (2) members of the board.  
7 Members of the board appointed under this subdivision:  
8 (A) must be voters of the county; **and**  
9 (B) serve a term of two (2) years or until their successors are  
10 appointed.  
11 (2) The circuit court clerk, who is an ex officio member of the  
12 board.

13 SECTION 2. IC 3-10-9-1, AS AMENDED BY P.L.278-2019,  
14 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2020]: Sec. 1. This chapter applies to voting on all local  
16 public questions. ~~and to any public question under section 4(b) of this~~  
17 ~~chapter.~~

HB 1096—LS 6176/DI 112



1 SECTION 3. IC 3-11-13-33, AS AMENDED BY P.L.278-2019,  
2 SECTION 109, IS AMENDED TO READ AS FOLLOWS  
3 [EFFECTIVE JULY 1, 2020]: Sec. 33. (a) After a voter has marked a  
4 ballot card, the voter shall place it inside the envelope provided for this  
5 purpose or fold the ballot described in section 18(b)(1) of this chapter  
6 and return the ballot card to the judge.

7 (b) The judge shall offer to return the envelope with the ballot card  
8 inside to the voter. The voter shall:

9 (1) accept the envelope and deposit it in the ballot box; or

10 (2) decline the envelope and require the judge to deposit it in the  
11 ballot box.

12 (c) If a voter offers to vote a ballot card that is not inside the  
13 envelope provided for this purpose or with the ballot not folded as  
14 described in section 18(b)(1) of this chapter, the precinct election board  
15 shall direct the voter to return to the booth and place the ballot card in  
16 the envelope provided for this purpose or fold the ~~envelope~~ **ballot**.  
17 After voting, a voter shall leave the polls.

18 (d) If a voter leaves the booth without casting a ballot, a precinct  
19 election official shall:

20 (1) attempt to advise the voter not to leave the polls because the  
21 voter's ballot has not been cast; and

22 (2) permit the voter to return to the booth to complete the process  
23 of casting the voter's ballot.

24 (e) If the voter has left the polls, or declines to return to the booth,  
25 the inspector shall direct both judges to do the following:

26 (1) Enter into the booth and place the voter's ballot inside the  
27 envelope provided or fold the ballot as described in section  
28 18(b)(1) of this chapter.

29 (2) Give the envelope or folded ballot to the inspector.

30 The inspector shall then deposit the voter's ballot in the ballot box.

31 (f) After the voter's ballot has been deposited in the ballot box, the  
32 judges and the inspector shall promptly complete a form prescribed  
33 under IC 3-5-4-8 containing the following information:

34 (1) The name of the voter who left the polls without completing  
35 the process of casting a ballot if the voter's name is known.

36 (2) The approximate time that the voter left the polls.

37 (3) Whether the voter was advised that the voter could return to  
38 the booth to complete the casting of the ballot.

39 (4) A statement made under the penalties for perjury indicating  
40 that:

41 (A) the judges gave the voter's ballot to the inspector;

42 (B) the inspector deposited the voter's ballot in the ballot box;



1 and  
 2 (C) the judges and the inspector did not make any alteration to  
 3 the choices made by the voter.

4 The form must be signed by both judges and the inspector.

5 (g) After a voter's ballot cards have been deposited in the ballot box,  
 6 the poll clerks shall make a voting mark after the voter's name on the  
 7 poll list.

8 SECTION 4. IC 3-11.5-8-3, AS ADDED BY P.L.157-2019,  
 9 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2020]: Sec. 3. After making an initial determination under  
 11 section 1 of this chapter and ~~process~~ **processing** the ballots under  
 12 section 2 of this chapter, the county election board shall tabulate the  
 13 valid absentee ballots cast on the electronic voting system.

14 SECTION 5. IC 3-12-13-1, AS ADDED BY P.L.34-2019,  
 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a  
 17 "county election board" includes the following:

- 18 (1) A county election board established by IC 3-6-5.  
 19 (2) A board of elections and registration. ~~established under~~  
 20 ~~IC 3-6-5.2 or IC 3-6-5.4.~~

21 SECTION 6. IC 3-12-14-1, AS ADDED BY P.L.34-2019,  
 22 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a  
 24 "county election board" includes the following:

- 25 (1) A county election board established by IC 3-6-5.  
 26 (2) A board of elections and registration. ~~established by~~  
 27 ~~IC 3-6-5.2 or IC 3-6-5.4.~~

28 SECTION 7. IC 4-3-27-3, AS AMENDED BY P.L.143-2019,  
 29 SECTION 2, AND AS AMENDED BY P.L.237-2019, SECTION 1, IS  
 30 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 31 [EFFECTIVE JULY 1, 2020]: Sec. 3. The governor's workforce cabinet  
 32 is established under the applicable state and federal programs to do the  
 33 following:

- 34 (1) Review the services and use of funds and resources under  
 35 applicable state and federal programs and advise the governor,  
 36 *general assembly, commission for higher education, and state*  
 37 *board of education* on methods of coordinating the services and  
 38 use of funds and resources consistent with the laws and  
 39 regulations governing the particular applicable state and federal  
 40 programs.  
 41 (2) Advise the governor, *general assembly, commission for*  
 42 *higher education, and state board of education* on:



- 1 (A) the development and implementation of state and local  
2 standards and measures; and  
3 (B) the coordination of the standards and measures;  
4 concerning the applicable federal programs.  
5 (3) Perform the duties as set forth in federal law of the particular  
6 advisory bodies for applicable federal programs described in  
7 section 4 of this chapter.  
8 (4) Identify the workforce needs in Indiana and recommend to the  
9 governor, *general assembly, commission for higher education,*  
10 *and state board of education* goals to meet the investment needs.  
11 (5) Recommend to the governor, *general assembly, commission*  
12 *for higher education, and state board of education* goals for the  
13 development and coordination of the talent development system  
14 in Indiana.  
15 (6) Prepare and recommend to the governor, *general assembly,*  
16 *commission for higher education, and state board of education* a  
17 strategic plan to accomplish the goals developed under  
18 subdivisions (4) and (5).  
19 (7) Monitor and direct the implementation of and evaluate the  
20 effectiveness of the strategic plan described in subdivision (6).  
21 (8) Advise the governor, *general assembly, commission for*  
22 *higher education, and state board of education* on the  
23 coordination of federal, state, and local education and training  
24 programs and on the allocation of state and federal funds in  
25 Indiana to promote effective services, service delivery, and  
26 innovative programs.  
27 (9) Review and approve regional workforce development board  
28 plans, and work with regional workforce development boards to  
29 determine appropriate metrics for workforce programming at the  
30 state and local levels.  
31 (10) Design for implementation a comprehensive career  
32 navigation and coaching system as described in section 11 of this  
33 chapter.  
34 (11) Conduct a systematic and comprehensive review, analysis,  
35 and evaluation of workforce funding described in section 12 of  
36 this chapter.  
37 (12) Conduct a systematic and comprehensive review, analysis,  
38 and evaluation of the college and career funding described in  
39 section 13 of this chapter.  
40 (13) Based on the reviews in sections 12 and 13 of this chapter,  
41 direct the appropriate state agencies to implement administrative  
42 changes to the delivery of these programs that align with Indiana's



1 workforce goals, and make recommendations to:

2 (A) the governor;

3 (B) *the commission for higher education;*

4 (C) *the state board of education;* and

5 (D) ~~the legislative council general assembly~~ in an ~~an~~ electronic  
6 format under IC 5-14-6;

7 on possible legislative changes in the future.

8 (14) Study the advisability of establishing one (1) or more real  
9 world career readiness programs as described in section 14 of this  
10 chapter and report to:

11 (A) the governor;

12 (B) *the commission for higher education;*

13 (C) *the state board of education;* and

14 (D) ~~the legislative council general assembly~~ in an electronic  
15 format under IC 5-14-6;

16 concerning the results of the study.

17 (15) *Conduct a systematic and comprehensive review, analysis,*  
18 *and evaluation of whether:*

19 (A) *Indiana's primary, secondary, and postsecondary*  
20 *education systems are aligned with employer needs; and*

21 (B) *Indiana's students and workforce are prepared for success*  
22 *in the twenty-first century economy.*

23 (16) *Create a comprehensive strategic plan to ensure alignment*  
24 *between Indiana's primary, secondary, and postsecondary*  
25 *education systems with Indiana's workforce training programs*  
26 *and employer needs.*

27 ~~(15)~~ (17) *Administer the workforce diploma reimbursement*  
28 *program established by IC 22-4.1-27-7.*

29 ~~(17)~~ ~~(16)~~ (18) Carry out other policy duties and tasks as assigned  
30 by the governor.

31 SECTION 8. IC 4-17 IS REPEALED [EFFECTIVE JULY 1, 2020].  
32 (STATE LANDS-ACQUISITION).

33 SECTION 9. IC 4-22-7-4, AS AMENDED BY P.L.171-2015,  
34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2020]: Sec. 4. An agency shall maintain a copy of each rule  
36 that has been filed with the secretary of state (including documents  
37 filed with the secretary of state under IC 4-22-2-21) **or the publisher**  
38 **under IC 4-22-2** under a retention schedule established by the Indiana  
39 archives and records administration.

40 SECTION 10. IC 4-35-7-12.5, AS AMENDED BY P.L.108-2019,  
41 SECTION 77, AND AS AMENDED BY P.L.168-2019, SECTION 19,  
42 IS CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 12.5. ~~(a)~~ *This section applies to*  
 2 *adjusted gross receipts received after June 30, 2015.*

3 ~~(b)~~ (a) A licensee shall annually withhold *the sum of:*

4 (1) the product of:

5 ~~(1)~~ (A) seventy-five thousand dollars (\$75,000); multiplied by

6 ~~(2)~~ (B) the number of racetracks operated by the licensee;

7 from the amount that must be distributed under section 12(b) of  
 8 this chapter; *and*

9 (2) *forty-five hundredths percent (0.45%) of the adjusted gross*  
 10 *receipts from the previous month at each casino operated by the*  
 11 *licensee.*

12 ~~(c)~~ (b) A licensee shall transfer the amount withheld under  
 13 subsection ~~(b)~~ (a)(1) to the Indiana horse racing commission for deposit  
 14 in the gaming integrity fund established by IC 4-35-8.7-3. Money  
 15 transferred under this subsection must be used for the purposes  
 16 described in IC 4-35-8.7-3(f)(1).

17 (c) *A licensee shall transfer the amount withheld under subsection*  
 18 *(a)(2) to the Indiana horse racing commission for deposit in the*  
 19 *Indiana horse racing commission operating fund established by*  
 20 *IC 4-31-10-2.*

21 SECTION 11. IC 5-1.5-8-5.1, AS ADDED BY P.L.259-2019,  
 22 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 5.1. (a) The following definitions apply  
 24 throughout this section:

25 (1) "Assignment agreement" means an agreement between a  
 26 qualified entity and the issuing entity for the conveyance of all or  
 27 part of any revenues or taxes received by the qualified entity from  
 28 a disbursement agent.

29 (2) "Conveyance" means an assignment, sale, transfer, or other  
 30 conveyance.

31 (3) "Deposit account" means a designated escrow account  
 32 established by the issuing entity at a trust company or bank  
 33 having trust powers for the deposit of transferred receipts under  
 34 an assignment agreement.

35 (4) "Disbursement agent" means a state disbursement agent or  
 36 local disbursement agent.

37 (5) "Issuing entity" means:

38 (A) the bank;

39 (B) a corporation, trust, or other entity that has been  
 40 established by the bank for the limited purpose of issuing  
 41 obligations for the benefit of the bank and any qualified entity;

42 or





- 1 (C) a bank or trust company in its capacity as trustee for  
 2 obligations issued by an entity identified in clause (A) or (B).  
 3 (6) "Local disbursement agent" means:  
 4 (A) the fiscal officer (as defined in IC 36-1-2-7) of the county  
 5 for any county in which a qualified entity is wholly or partially  
 6 located;  
 7 (B) the fiscal officer for a qualified entity; or  
 8 (C) the treasurer of a school corporation.  
 9 (7) "State disbursement agent" means the state treasurer, the state  
 10 auditor, or the state department of revenue.  
 11 (8) "Transferred receipts" means all or part of any revenues or  
 12 taxes received from a disbursement agent that have been  
 13 conveyed by a qualified entity under an assignment agreement.  
 14 (9) "Statutory lien" has the meaning given to that term under 11  
 15 U.S.C. 101(53) of the federal bankruptcy code.  
 16 (b) Subject to approval from the board under subsection (j), any  
 17 qualified entity that receives revenues or taxes from a disbursement  
 18 agent may (to the extent not prohibited by any applicable statute,  
 19 regulation, rule, resolution, ordinance, or agreement governing the use  
 20 of the revenues or taxes) authorize, by ordinance or resolution, the  
 21 conveyance of all or any portion of the revenues or taxes to an issuing  
 22 entity. Any conveyance of transferred receipts shall:  
 23 (1) be made pursuant to an assignment agreement in exchange for  
 24 the net proceeds of obligations issued by the issuing entity for the  
 25 benefit of the qualified entity and shall, for all purposes,  
 26 constitute an absolute conveyance of all right, title, and interest  
 27 therein;  
 28 (2) not be deemed a pledge or other security interest for any  
 29 borrowing by the qualified entity;  
 30 (3) be valid, binding, and enforceable in accordance with the  
 31 terms thereof and of any related instrument, agreement, or other  
 32 arrangement, including any pledge, grant of security interest, or  
 33 other encumbrance made by the issuing entity to secure any  
 34 obligations issued by the issuing entity for the benefit of the  
 35 qualified entity; and  
 36 (4) not be subject to disavowal, disaffirmance, cancellation, or  
 37 avoidance by reason of insolvency of any party, lack of  
 38 consideration, or any other fact, occurrence, or state law or rule.  
 39 On and after the effective date of the conveyance of the  
 40 transferred receipts:  
 41 (A) the qualified entity shall have no right, title, or interest in  
 42 or to the transferred receipts conveyed; and



- 1 (B) the transferred receipts conveyed shall be the property of  
2 the issuing entity to the extent necessary to pay the obligations  
3 issued by the issuing entity for the benefit of the qualified  
4 entity, and shall be received, held, and disbursed by the issuing  
5 entity in a trust fund outside the treasury of the qualified  
6 entity.
- 7 An assignment agreement may provide for the periodic  
8 reconveyance to the qualified entity of amounts of transferred  
9 receipts remaining after the payment of the obligations issued by  
10 the issuing entity for the benefit of the qualified entity.
- 11 (c) In connection with any conveyance of transferred receipts, the  
12 qualified entity is authorized to direct the applicable disbursement  
13 agent to deposit or cause to be deposited any amount of the transferred  
14 receipts into a deposit account in order to secure the obligations issued  
15 by the issuing entity for the benefit of the qualified entity. If the  
16 qualified entity states that the direction is irrevocable, the direction  
17 shall be treated by the applicable disbursement agent as irrevocable  
18 with respect to the transferred receipts described in the direction.  
19 Notwithstanding any other law, each disbursement agent shall comply  
20 with the terms of any such direction received from a qualified entity  
21 and shall execute and deliver the acknowledgments and agreements,  
22 including escrow and similar agreements, as the qualified entity may  
23 require to effectuate the deposit of transferred receipts in accordance  
24 with the direction of the qualified entity. Notwithstanding any other  
25 law, the disbursement agent shall distribute the transferred receipts to  
26 the deposit account in accordance with the written authorization and  
27 direction from the qualified entity set forth in the assignment  
28 agreement and any related escrow and similar agreements, and upon  
29 each distribution of transferred receipts in accordance with the  
30 direction from the qualified entity, the disbursement agent shall have  
31 no further duty or responsibility with respect to the distribution of  
32 transferred receipts.
- 33 (d) Not later than the date of issuance by an issuing entity of any  
34 obligations secured by collections of transferred receipts, a certified  
35 copy of the ordinance or resolution authorizing the conveyance of the  
36 right to receive the transferred receipts, executed copies of the  
37 applicable assignment agreement, the agreement providing for the  
38 establishment of the deposit account, and a notice designating the dates  
39 that the disbursement agent's duty to distribute transferred receipts to  
40 the deposit account shall begin and end shall be filed with:
- 41 (1) the disbursement agent having custody of the transferred  
42 receipts;



1 (2) if the conveyance of transferred receipts consists of all or a  
2 portion of local income tax revenues under IC 6-3.6, the adopting  
3 body (as defined in IC 6-3.6-3-1) having jurisdiction over the  
4 applicable tax rate and allocations affecting such local income tax  
5 revenues; and

6 (3) the Indiana transparency Internet web site established under  
7 IC 5-14-3.8 in a manner prescribed by the state examiner. The  
8 state examiner shall make the information available to the  
9 department of local government finance.

10 (e) Any obligations of an issuing entity issued or incurred to provide  
11 funds to purchase any transferred receipts from a qualified entity under  
12 this chapter shall be entitled to the following benefits and protections:

13 (1) The obligations issued by an issuing entity shall be secured by  
14 a statutory lien on the transferred receipts received, or entitled to  
15 be received, by the issuing entity that are designated as pledged  
16 for such obligations of the issuing entity. The statutory lien shall  
17 automatically attach from the time the obligations of the issuing  
18 entity are issued without further action or authorization by the  
19 issuing entity or any other entity, person, governmental authority,  
20 or officer. The statutory lien shall be valid and binding from the  
21 time the obligations of the issuing entity are executed and  
22 delivered without any physical delivery thereof or further act  
23 required, and shall be a first priority lien, unless the obligations,  
24 or the documents authorizing the obligations or providing a  
25 source of payment or security for those obligations, shall  
26 otherwise provide.

27 (2) The transferred receipts received or entitled to be received  
28 shall be immediately subject to the statutory lien from the time the  
29 obligations of the issuing entity are issued, and the statutory lien  
30 shall automatically attach to the transferred receipts (whether  
31 received or entitled to be received by the issuing entity) and be  
32 effective, binding, and enforceable against the issuing entity, the  
33 qualified entity, the disbursement agent, the state, and their  
34 agents, successors, transferees and creditors, and all others  
35 asserting rights therein or having claims of any kind in tort,  
36 contract, or otherwise, irrespective of whether those parties have  
37 notice of the lien and without the need for any physical delivery,  
38 recordation, filing, or further act.

39 (3) The statutory lien imposed by this section is automatically  
40 released and discharged with respect to amounts of transferred  
41 receipts reconveyed to the qualified entity pursuant to ~~subdivision~~  
42 **subsection (b)(4)**, effective upon the reconveyance.



1 (4) The statutory lien provided in this section is separate from and  
2 shall not affect any special revenues lien or other protection  
3 afforded to special revenue obligations under the federal  
4 Bankruptcy Code.

5 (f) The state covenants with each qualified entity, the issuing entity,  
6 each disbursement agent, and the purchasers or owners of the issuing  
7 entity's obligations that the state will not limit or alter the rights and  
8 powers vested in the qualified entity, the issuing entity, and the state  
9 entities by this section with respect to the disposition of transferred  
10 receipts so as to impair the terms of any contract, including any  
11 assignment agreement, made by the qualified entity with the issuing  
12 entity or any contract executed by the issuing entity in connection with  
13 the issuance of obligations by the issuing entity for the benefit of the  
14 qualified entity, until all requirements with respect to the deposit by the  
15 disbursement agent of transferred receipts for the benefit of the issuing  
16 entity have been fully met and the obligations of the issuing entity  
17 related thereto have been discharged and satisfied. In addition, the state  
18 covenants with each qualified entity, the issuing entity, each  
19 disbursement agent, and the purchasers or owners of the issuing entity's  
20 obligations that the state will not limit or alter the basis on which the  
21 qualified entity's share or percentage of transferred receipts is derived,  
22 or the use of the funds, so as to impair the terms of any such contract.  
23 Nothing contained in this chapter shall be construed or interpreted as  
24 creating a debt of the state within the meaning of the limitation on or  
25 prohibition against state indebtedness under the Constitution of the  
26 State of Indiana or interpreted to construe the state as a guarantor of  
27 any debt or obligation subject to an assignment agreement under this  
28 section.

29 (g) In the case of a qualified entity that has authorized the  
30 conveyance of all or a portion of its local income tax revenues imposed  
31 under IC 6-3.6 and executed an assignment agreement with respect  
32 thereto, obligations of the issuing entity issued for the benefit of the  
33 qualified entity, together with the debt service owed each year thereon,  
34 shall be:

35 (1) included as part of the outstanding debt service of the  
36 qualified entity solely for purposes of calculating the minimum  
37 coverage ratio under IC 6-3.6-4-3; and

38 (2) treated as outstanding obligations of the qualified entity  
39 payable from the revenues solely for purposes of limiting the  
40 reduction of the proportional allocation of revenues under  
41 IC 6-3.6-6-3 and IC 6-3.6-6-5.

42 This subsection shall not be construed as a pledge of the transferred



1 receipts or the granting of a security interest therein by the qualified  
 2 entity, and is included solely for the purpose of computing the  
 3 limitations on the reductions to the tax rate and allocations set forth  
 4 under IC 6-3.6-4-3, IC 6-3.6-6-3, and IC 6-3.6-6-5.

5 (h) The bank is authorized to create one (1) or more nonprofit  
 6 corporations in order to effectuate the purposes of this chapter and the  
 7 bank may grant or delegate to any such nonprofit corporation powers  
 8 of the bank as may be necessary, convenient, or appropriate to carry out  
 9 and effectuate the public and corporate purposes of this article.

10 (i) A qualified entity may not enter into assignment agreements in  
 11 a manner inconsistent with the provisions of this chapter. This chapter  
 12 constitutes the specific manner for exercising the power to enter into  
 13 assignment agreements for purposes of IC 20-26-3, IC 36-1-3, or any  
 14 other statute granting home rule power to a qualified entity.

15 (j) Before a qualified entity may adopt an ordinance or resolution  
 16 described in subsection (b), the board must have adopted a resolution  
 17 approving the qualified entity's proposed conveyance of transferred  
 18 receipts to the issuing body. The resolution of the board may be  
 19 preliminary in nature and may contain such terms and conditions that  
 20 the board deems advisable. If, after receiving approval from the board,  
 21 the qualified entity adopts an ordinance or resolution described in  
 22 subsection (b), the qualified entity shall provide a certified copy of the  
 23 ordinance or resolution to the bank. The bank shall notify the distressed  
 24 unit appeal board of each qualified entity that adopts an ordinance or  
 25 resolution under this section.

26 SECTION 12. IC 5-14-3-4, AS AMENDED BY P.L.255-2019,  
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2020]: Sec. 4. (a) The following public records are excepted  
 29 from section 3 of this chapter and may not be disclosed by a public  
 30 agency, unless access to the records is specifically required by a state  
 31 or federal statute or is ordered by a court under the rules of discovery:

- 32 (1) Those declared confidential by state statute.
- 33 (2) Those declared confidential by rule adopted by a public  
 34 agency under specific authority to classify public records as  
 35 confidential granted to the public agency by statute.
- 36 (3) Those required to be kept confidential by federal law.
- 37 (4) Records containing trade secrets.
- 38 (5) Confidential financial information obtained, upon request,  
 39 from a person. However, this does not include information that is  
 40 filed with or received by a public agency pursuant to state statute.
- 41 (6) Information concerning research, including actual research  
 42 documents, conducted under the auspices of a state educational



- 1 institution, including information:
- 2 (A) concerning any negotiations made with respect to the
- 3 research; and
- 4 (B) received from another party involved in the research.
- 5 (7) Grade transcripts and license examination scores obtained as
- 6 part of a licensure process.
- 7 (8) Those declared confidential by or under rules adopted by the
- 8 supreme court of Indiana.
- 9 (9) Patient medical records and charts created by a provider,
- 10 unless the patient gives written consent under IC 16-39 or as
- 11 provided under IC 16-41-8.
- 12 (10) Application information declared confidential by the Indiana
- 13 economic development corporation under IC 5-28-16.
- 14 (11) A photograph, a video recording, or an audio recording of an
- 15 autopsy, except as provided in IC 36-2-14-10.
- 16 (12) A Social Security number contained in the records of a
- 17 public agency.
- 18 (13) The following information that is part of a foreclosure action
- 19 subject to IC 32-30-10.5:
- 20 (A) Contact information for a debtor, as described in
- 21 IC 32-30-10.5-8(d)(1)(B).
- 22 (B) Any document submitted to the court as part of the debtor's
- 23 loss mitigation package under IC 32-30-10.5-10(a)(3).
- 24 (14) The following information obtained from a call made to a
- 25 fraud hotline established under IC 36-1-8-8.5:
- 26 (A) The identity of any individual who makes a call to the
- 27 fraud hotline.
- 28 (B) A report, transcript, audio recording, or other information
- 29 concerning a call to the fraud hotline.
- 30 However, records described in this subdivision may be disclosed
- 31 to a law enforcement agency, a private university police
- 32 department, the attorney general, the inspector general, the state
- 33 examiner, or a prosecuting attorney.
- 34 (b) Except as otherwise provided by subsection (a), the following
- 35 public records shall be excepted from section 3 of this chapter at the
- 36 discretion of a public agency:
- 37 (1) Investigatory records of law enforcement agencies or private
- 38 university police departments. For purposes of this chapter, a law
- 39 enforcement recording is not an investigatory record. Law
- 40 enforcement agencies or private university police departments
- 41 may share investigatory records with a:
- 42 (A) person who advocates on behalf of a crime victim,



- 1 including a victim advocate (as defined in IC 35-37-6-3.5) or  
 2 a victim service provider (as defined in IC 35-37-6-5), for the  
 3 purposes of providing services to a victim or describing  
 4 services that may be available to a victim; and  
 5 (B) school corporation (as defined by IC 20-18-2-16(a)),  
 6 charter school (as defined by IC 20-24-1-4), or nonpublic  
 7 school (as defined by IC 20-18-2-12) for the purpose of  
 8 enhancing the safety or security of a student or a school  
 9 facility;  
 10 without the law enforcement agency or private university police  
 11 department losing its discretion to keep those records confidential  
 12 from other records requesters. However, certain law enforcement  
 13 records must be made available for inspection and copying as  
 14 provided in section 5 of this chapter.
- 15 (2) The work product of an attorney representing, pursuant to  
 16 state employment or an appointment by a public agency:
- 17 (A) a public agency;  
 18 (B) the state; or  
 19 (C) an individual.
- 20 (3) Test questions, scoring keys, and other examination data used  
 21 in administering a licensing examination, examination for  
 22 employment, or academic examination before the examination is  
 23 given or if it is to be given again.
- 24 (4) Scores of tests if the person is identified by name and has not  
 25 consented to the release of the person's scores.
- 26 (5) The following:
- 27 (A) Records relating to negotiations between:  
 28 (i) the Indiana economic development corporation;  
 29 (ii) the ports of Indiana;  
 30 (iii) the Indiana state department of agriculture;  
 31 (iv) the Indiana finance authority;  
 32 (v) an economic development commission;  
 33 (vi) a local economic development organization that is a  
 34 nonprofit corporation established under state law whose  
 35 primary purpose is the promotion of industrial or business  
 36 development in Indiana, the retention or expansion of  
 37 Indiana businesses, or the development of entrepreneurial  
 38 activities in Indiana; or  
 39 (vii) a governing body of a political subdivision;  
 40 with industrial, research, or commercial prospects, if the  
 41 records are created while negotiations are in progress.  
 42 However, this clause does not apply to records regarding



- 1 research that is prohibited under IC 16-34.5-1-2 or any other  
 2 law.
- 3 (B) Notwithstanding clause (A), the terms of the final offer of  
 4 public financial resources communicated by the Indiana  
 5 economic development corporation, the ports of Indiana, the  
 6 Indiana finance authority, an economic development  
 7 commission, or a governing body of a political subdivision to  
 8 an industrial, a research, or a commercial prospect shall be  
 9 available for inspection and copying under section 3 of this  
 10 chapter after negotiations with that prospect have terminated.
- 11 (C) When disclosing a final offer under clause (B), the Indiana  
 12 economic development corporation shall certify that the  
 13 information being disclosed accurately and completely  
 14 represents the terms of the final offer.
- 15 (D) Notwithstanding clause (A), an incentive agreement with  
 16 an incentive recipient shall be available for inspection and  
 17 copying under section 3 of this chapter after the date the  
 18 incentive recipient and the Indiana economic development  
 19 corporation execute the incentive agreement regardless of  
 20 whether negotiations are in progress with the recipient after  
 21 that date regarding a modification or extension of the incentive  
 22 agreement.
- 23 (6) Records that are intra-agency or interagency advisory or  
 24 deliberative material, including material developed by a private  
 25 contractor under a contract with a public agency, that are  
 26 expressions of opinion or are of a speculative nature, and that are  
 27 communicated for the purpose of decision making.
- 28 (7) Diaries, journals, or other personal notes serving as the  
 29 functional equivalent of a diary or journal.
- 30 (8) Personnel files of public employees and files of applicants for  
 31 public employment, except for:
- 32 (A) the name, compensation, job title, business address,  
 33 business telephone number, job description, education and  
 34 training background, previous work experience, or dates of  
 35 first and last employment of present or former officers or  
 36 employees of the agency;
- 37 (B) information relating to the status of any formal charges  
 38 against the employee; and
- 39 (C) the factual basis for a disciplinary action in which final  
 40 action has been taken and that resulted in the employee being  
 41 suspended, demoted, or discharged.
- 42 However, all personnel file information shall be made available





- 1 to the affected employee or the employee's representative. This  
 2 subdivision does not apply to disclosure of personnel information  
 3 generally on all employees or for groups of employees without the  
 4 request being particularized by employee name.
- 5 (9) Minutes or records of hospital medical staff meetings.
- 6 (10) Administrative or technical information that would  
 7 jeopardize a record keeping system, voting system, voter  
 8 registration system, or security system.
- 9 (11) Computer programs, computer codes, computer filing  
 10 systems, and other software that are owned by the public agency  
 11 or entrusted to it and portions of electronic maps entrusted to a  
 12 public agency by a utility.
- 13 (12) Records specifically prepared for discussion or developed  
 14 during discussion in an executive session under IC 5-14-1.5-6.1.  
 15 However, this subdivision does not apply to that information  
 16 required to be available for inspection and copying under  
 17 subdivision (8).
- 18 (13) The work product of the legislative services agency under  
 19 personnel rules approved by the legislative council.
- 20 (14) The work product of individual members and the partisan  
 21 staffs of the general assembly.
- 22 (15) The identity of a donor of a gift made to a public agency if:  
 23 (A) the donor requires nondisclosure of the donor's identity as  
 24 a condition of making the gift; or  
 25 (B) after the gift is made, the donor or a member of the donor's  
 26 family requests nondisclosure.
- 27 (16) Library or archival records:  
 28 (A) which can be used to identify any library patron; or  
 29 (B) deposited with or acquired by a library upon a condition  
 30 that the records be disclosed only:  
 31 (i) to qualified researchers;  
 32 (ii) after the passing of a period of years that is specified in  
 33 the documents under which the deposit or acquisition is  
 34 made; or  
 35 (iii) after the death of persons specified at the time of the  
 36 acquisition or deposit.
- 37 However, nothing in this subdivision shall limit or affect contracts  
 38 entered into by the Indiana state library pursuant to IC 4-1-6-8.
- 39 (17) The identity of any person who contacts the bureau of motor  
 40 vehicles concerning the ability of a driver to operate a motor  
 41 vehicle safely and the medical records and evaluations made by  
 42 the bureau of motor vehicles staff or members of the driver



- 1 licensing medical advisory board regarding the ability of a driver  
 2 to operate a motor vehicle safely. However, upon written request  
 3 to the commissioner of the bureau of motor vehicles, the driver  
 4 must be given copies of the driver's medical records and  
 5 evaluations.
- 6 (18) School safety and security measures, plans, and systems,  
 7 including emergency preparedness plans developed under 511  
 8 IAC 6.1-2-2.5.
- 9 (19) A record or a part of a record, the public disclosure of which  
 10 would have a reasonable likelihood of threatening public safety  
 11 by exposing a vulnerability to terrorist attack. A record described  
 12 under this subdivision includes the following:
- 13 (A) A record assembled, prepared, or maintained to prevent,  
 14 mitigate, or respond to an act of terrorism under IC 35-47-12-1  
 15 (before its repeal), an act of agricultural terrorism under  
 16 IC 35-47-12-2 (before its repeal), or a felony terrorist offense  
 17 (as defined in IC 35-50-2-18).
  - 18 (B) Vulnerability assessments.
  - 19 (C) Risk planning documents.
  - 20 (D) Needs assessments.
  - 21 (E) Threat assessments.
  - 22 (F) Intelligence assessments.
  - 23 (G) Domestic preparedness strategies.
  - 24 (H) The location of community drinking water wells and  
 25 surface water intakes.
  - 26 (I) The emergency contact information of emergency  
 27 responders and volunteers.
  - 28 (J) Infrastructure records that disclose the configuration of  
 29 critical systems such as voting system and voter registration  
 30 system critical infrastructure, **and** communication, electrical,  
 31 ventilation, water, and wastewater systems.
  - 32 (K) Detailed drawings or specifications of structural elements,  
 33 floor plans, and operating, utility, or security systems, whether  
 34 in paper or electronic form, of any building or facility located  
 35 on an airport (as defined in IC 8-21-1-1) that is owned,  
 36 occupied, leased, or maintained by a public agency, or any part  
 37 of a law enforcement recording that captures information  
 38 about airport security procedures, areas, or systems. A record  
 39 described in this clause may not be released for public  
 40 inspection by any public agency without the prior approval of  
 41 the public agency that owns, occupies, leases, or maintains the  
 42 airport. Both of the following apply to the public agency that



- owns, occupies, leases, or maintains the airport:
- (i) The public agency is responsible for determining whether the public disclosure of a record or a part of a record, including a law enforcement recording, has a reasonable likelihood of threatening public safety by exposing a security procedure, area, system, or vulnerability to terrorist attack.
- (ii) The public agency must identify a record described under item (i) and clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(J) without approval of (insert name of submitting public agency)". However, in the case of a law enforcement recording, the public agency must clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(K) without approval of (insert name of the public agency that owns, occupies, leases, or maintains the airport)".
- (L) The home address, home telephone number, and emergency contact information for any:
- (i) emergency management worker (as defined in IC 10-14-3-3);
- (ii) public safety officer (as defined in IC 35-47-4.5-3);
- (iii) emergency medical responder (as defined in IC 16-18-2-109.8); or
- (iv) advanced emergency medical technician (as defined in IC 16-18-2-6.5).
- This subdivision does not apply to a record or portion of a record pertaining to a location or structure owned or protected by a public agency in the event that an act of terrorism under IC 35-47-12-1 (before its repeal), an act of agricultural terrorism under IC 35-47-12-2 (before its repeal), or a felony terrorist offense (as defined in IC 35-50-2-18) has occurred at that location or structure, unless release of the record or portion of the record would have a reasonable likelihood of threatening public safety by exposing a vulnerability of other locations or structures to terrorist attack.
- (20) The following personal information concerning a customer of a municipally owned utility (as defined in IC 8-1-2-1):
- (A) Telephone number.
- (B) Address.
- (C) Social Security number.
- (21) The following personal information about a complainant



- 1 contained in records of a law enforcement agency:
- 2 (A) Telephone number.
- 3 (B) The complainant's address. However, if the complainant's
- 4 address is the location of the suspected crime, infraction,
- 5 accident, or complaint reported, the address shall be made
- 6 available for public inspection and copying.
- 7 (22) Notwithstanding subdivision (8)(A), the name,
- 8 compensation, job title, business address, business telephone
- 9 number, job description, education and training background,
- 10 previous work experience, or dates of first employment of a law
- 11 enforcement officer who is operating in an undercover capacity.
- 12 (23) Records requested by an offender that:
- 13 (A) contain personal information relating to:
- 14 (i) a correctional officer (as defined in IC 5-10-10-1.5);
- 15 (ii) a law enforcement officer (as defined in
- 16 IC 35-31.5-2-185);
- 17 (iii) a judge (as defined in IC 33-38-12-3);
- 18 (iv) the victim of a crime; or
- 19 (v) a family member of a correctional officer, law
- 20 enforcement officer (as defined in IC 35-31.5-2-185), judge
- 21 (as defined in IC 33-38-12-3), or victim of a crime; or
- 22 (B) concern or could affect the security of a jail or correctional
- 23 facility.
- 24 (24) Information concerning an individual less than eighteen (18)
- 25 years of age who participates in a conference, meeting, program,
- 26 or activity conducted or supervised by a state educational
- 27 institution, including the following information regarding the
- 28 individual or the individual's parent or guardian:
- 29 (A) Name.
- 30 (B) Address.
- 31 (C) Telephone number.
- 32 (D) Electronic mail account address.
- 33 (25) Criminal intelligence information.
- 34 (26) The following information contained in a report of unclaimed
- 35 property under IC 32-34-1-26 or in a claim for unclaimed
- 36 property under IC 32-34-1-36:
- 37 (A) Date of birth.
- 38 (B) Driver's license number.
- 39 (C) Taxpayer identification number.
- 40 (D) Employer identification number.
- 41 (E) Account number.
- 42 (27) Except as provided in subdivision (19) and sections 5.1 and



1 5.2 of this chapter, a law enforcement recording. However, before  
 2 disclosing the recording, the public agency must comply with the  
 3 obscuring requirements of sections 5.1 and 5.2 of this chapter, if  
 4 applicable.

5 (28) Records relating to negotiations between a state educational  
 6 institution and another entity concerning the establishment of a  
 7 collaborative relationship or venture to advance the research,  
 8 engagement, or educational mission of the state educational  
 9 institution, if the records are created while negotiations are in  
 10 progress. The terms of the final offer of public financial resources  
 11 communicated by the state educational institution to an industrial,  
 12 a research, or a commercial prospect shall be available for  
 13 inspection and copying under section 3 of this chapter after  
 14 negotiations with that prospect have terminated. However, this  
 15 subdivision does not apply to records regarding research  
 16 prohibited under IC 16-34.5-1-2 or any other law.

17 (c) Nothing contained in subsection (b) shall limit or affect the right  
 18 of a person to inspect and copy a public record required or directed to  
 19 be made by any statute or by any rule of a public agency.

20 (d) Notwithstanding any other law, a public record that is classified  
 21 as confidential, other than a record concerning an adoption or patient  
 22 medical records, shall be made available for inspection and copying  
 23 seventy-five (75) years after the creation of that record.

24 (e) Only the content of a public record may form the basis for the  
 25 adoption by any public agency of a rule or procedure creating an  
 26 exception from disclosure under this section.

27 (f) Except as provided by law, a public agency may not adopt a rule  
 28 or procedure that creates an exception from disclosure under this  
 29 section based upon whether a public record is stored or accessed using  
 30 paper, electronic media, magnetic media, optical media, or other  
 31 information storage technology.

32 (g) Except as provided by law, a public agency may not adopt a rule  
 33 or procedure nor impose any costs or liabilities that impede or restrict  
 34 the reproduction or dissemination of any public record.

35 (h) Notwithstanding subsection (d) and section 7 of this chapter:

36 (1) public records subject to IC 5-15 may be destroyed only in  
 37 accordance with record retention schedules under IC 5-15; or

38 (2) public records not subject to IC 5-15 may be destroyed in the  
 39 ordinary course of business.

40 SECTION 13. IC 5-28-28-4, AS AMENDED BY P.L.158-2019,  
 41 SECTION 1, AND AS AMENDED BY P.L.214-2019, SECTION 3, IS  
 42 CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 4. As used in this chapter, "tax  
2 credit" means a state tax liability credit under any of the following:

- 3 (1) IC 6-3.1-7 (before its expiration).  
4 (2) IC 6-3.1-13.  
5 (3) IC 6-3.1-26.  
6 (4) IC 6-3.1-30.  
7 ~~(5) IC 6-3.1-31.9.~~  
8 ~~(6) (5) IC 6-3.1-34.~~

9 SECTION 14. IC 6-1.1-12-15, AS AMENDED BY P.L.114-2019,  
10 SECTION 3, AND AS AMENDED BY P.L.214-2019, SECTION 7,  
11 AND AS AMENDED BY P.L.257-2019, SECTION 21, IS  
12 CORRECTED AND AMENDED TO READ AS FOLLOWS  
13 [EFFECTIVE JULY 1, 2020]: Sec. 15. (a) Except as provided in  
14 section 17.8 of this chapter and subject to section 45 of this chapter, an  
15 individual who desires to claim the deduction provided by section 13  
16 or 14 of this chapter must file a statement with the auditor of the county  
17 in which the individual resides. *With respect to real property, To*  
18 *obtain the deduction for a desired calendar year in which property*  
19 *taxes are first due and payable, the statement must be completed and*  
20 *dated in the immediately preceding calendar year for which the*  
21 *individual wishes to obtain the deduction and filed with the county*  
22 *auditor on or before January 5 of the immediately succeeding calendar*  
23 *year With respect to a mobile home that is not assessed as real*  
24 *property or a manufactured home that is not assessed as real property,*  
25 *the statement must be filed during the twelve (12) months before March*  
26 *31 of each year for which the individual wishes to obtain the*  
27 *deduction. in which the property taxes are first due and payable.* The  
28 statement may be filed in person or by mail. If mailed, the mailing must  
29 be postmarked on or before the last day for filing. The statement shall  
30 contain a sworn declaration that the individual is entitled to the  
31 deduction.

32 (b) In addition to the statement, the individual shall submit to the  
33 county auditor for the auditor's inspection:

- 34 (1) a pension certificate, an award of compensation, or a disability  
35 compensation check issued by the United States Department of  
36 Veterans Affairs if the individual claims the deduction provided  
37 by section 13 of this chapter;  
38 (2) a pension certificate or an award of compensation issued by  
39 the United States Department of Veterans Affairs if the individual  
40 claims the deduction provided by section 14 of this chapter; or  
41 (3) the appropriate certificate of eligibility issued to the individual  
42 by the Indiana department of veterans' affairs if the individual



- 1           claims the deduction provided by section 13 or 14 of this chapter.
- 2           (c) If the individual claiming the deduction is under guardianship,
- 3           the guardian shall file the statement required by this section. If a
- 4           deceased veteran's surviving spouse is claiming the deduction, the
- 5           surviving spouse shall provide the documentation necessary to
- 6           establish that at the time of death the deceased veteran satisfied the
- 7           requirements of section 13(a)(1) through 13(a)(4) of this chapter, ~~or~~
- 8           section 14(a)(1) through 14(a)(4) of this chapter, *or section 14(b)(2) of*
- 9           *this chapter*, whichever applies.
- 10          (d) If the individual claiming a deduction under section 13 or 14 of
- 11          this chapter is buying real property, a mobile home not assessed as real
- 12          property, or a manufactured home not assessed as real property under
- 13          a contract that provides that the individual is to pay property taxes for
- 14          the real estate, mobile home, or manufactured home, the statement
- 15          required by this section must contain the record number and page
- 16          where the contract or memorandum of the contract is recorded.
- 17          SECTION 15. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019,
- 18          SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28,
- 19          AND AS AMENDED BY P.L.121-2019, SECTION 1, IS
- 20          CORRECTED AND AMENDED TO READ AS FOLLOWS
- 21          [EFFECTIVE JULY 1, 2020]: Sec. 37. (a) The following definitions
- 22          apply throughout this section:
- 23               (1) "Dwelling" means any of the following:
- 24                       (A) Residential real property improvements that an individual
- 25                       uses as the individual's residence, including a house or garage.
- 26                       (B) A mobile home that is not assessed as real property that an
- 27                       individual uses as the individual's residence.
- 28                       (C) A manufactured home that is not assessed as real property
- 29                       that an individual uses as the individual's residence.
- 30               (2) "Homestead" means an individual's principal place of
- 31               residence:
- 32                       (A) that is located in Indiana;
- 33                       (B) that:
- 34                               (i) the individual owns;
- 35                               (ii) the individual is buying under a contract recorded in the
- 36                               county recorder's office, or evidenced by a memorandum of
- 37                               contract recorded in the county recorder's office under
- 38                               IC 36-2-11-20, that provides that the individual is to pay the
- 39                               property taxes on the residence, and that obligates the owner
- 40                               to convey title to the individual upon completion of all of the
- 41                               individual's contract obligations;
- 42                               (iii) the individual is entitled to occupy as a



- 1           tenant-stockholder (as defined in 26 U.S.C. 216) of a  
2           cooperative housing corporation (as defined in 26 U.S.C.  
3           216); or  
4           (iv) is a residence described in section 17.9 of this chapter  
5           that is owned by a trust if the individual is an individual  
6           described in section 17.9 of this chapter; and  
7           (C) that consists of a dwelling and the real estate, not  
8           exceeding one (1) acre, that immediately surrounds that  
9           dwelling.
- 10          Except as provided in subsection (k), the term does not include  
11          property owned by a corporation, partnership, limited liability  
12          company, or other entity not described in this subdivision.
- 13          (b) Each year a homestead is eligible for a standard deduction from  
14          the assessed value of the homestead for an assessment date. Except as  
15          provided in subsection (p), the deduction provided by this section  
16          applies to property taxes first due and payable for an assessment date  
17          only if an individual has an interest in the homestead described in  
18          subsection (a)(2)(B) on:  
19                (1) the assessment date; or  
20                (2) any date in the same year after an assessment date that a  
21                statement is filed under subsection (e) or section 44 of this  
22                chapter, if the property consists of real property.
- 23          If more than one (1) individual or entity qualifies property as a  
24          homestead under subsection (a)(2)(B) for an assessment date, only one  
25          (1) standard deduction from the assessed value of the homestead may  
26          be applied for the assessment date. Subject to subsection (c), the  
27          auditor of the county shall record and make the deduction for the  
28          individual or entity qualifying for the deduction.
- 29          (c) Except as provided in section 40.5 of this chapter, the total  
30          amount of the deduction that a person may receive under this section  
31          for a particular year is the lesser of:  
32                (1) sixty percent (60%) of the assessed value of the real property,  
33                mobile home not assessed as real property, or manufactured home  
34                not assessed as real property; or  
35                (2) forty-five thousand dollars (\$45,000).
- 36          (d) A person who has sold real property, a mobile home not assessed  
37          as real property, or a manufactured home not assessed as real property  
38          to another person under a contract that provides that the contract buyer  
39          is to pay the property taxes on the real property, mobile home, or  
40          manufactured home may not claim the deduction provided under this  
41          section with respect to that real property, mobile home, or  
42          manufactured home.





1 (e) Except as provided in sections 17.8 and 44 of this chapter and  
 2 subject to section 45 of this chapter, an individual who desires to claim  
 3 the deduction provided by this section must file a certified statement on  
 4 forms prescribed by the department of local government finance, with  
 5 the auditor of the county in which the homestead is located. The  
 6 statement must include:

7 (1) the parcel number or key number of the property and the name  
 8 of the city, town, or township in which the property is located;

9 (2) the name of any other location in which the applicant or the  
 10 applicant's spouse owns, is buying, or has a beneficial interest in  
 11 residential real property;

12 (3) the names of:

13 (A) the applicant and the applicant's spouse (if any):

14 (i) as the names appear in the records of the United States  
 15 Social Security Administration for the purposes of the  
 16 issuance of a Social Security card and Social Security  
 17 number; or

18 (ii) that they use as their legal names when they sign their  
 19 names on legal documents;

20 if the applicant is an individual; or

21 (B) each individual who qualifies property as a homestead  
 22 under subsection (a)(2)(B) and the individual's spouse (if any):

23 (i) as the names appear in the records of the United States  
 24 Social Security Administration for the purposes of the  
 25 issuance of a Social Security card and Social Security  
 26 number; or

27 (ii) that they use as their legal names when they sign their  
 28 names on legal documents;

29 if the applicant is not an individual; and

30 (4) either:

31 (A) the last five (5) digits of the applicant's Social Security  
 32 number and the last five (5) digits of the Social Security  
 33 number of the applicant's spouse (if any); or

34 (B) if the applicant or the applicant's spouse (if any) does not  
 35 have a Social Security number, any of the following for that  
 36 individual:

37 (i) The last five (5) digits of the individual's driver's license  
 38 number.

39 (ii) The last five (5) digits of the individual's state  
 40 identification card number.

41 (iii) The last five (5) digits of a preparer tax identification  
 42 number that is obtained by the individual through the



1 Internal Revenue Service of the United States.

2 (iv) If the individual does not have a driver's license, a state  
3 identification card, or an Internal Revenue Service preparer  
4 tax identification number, the last five (5) digits of a control  
5 number that is on a document issued to the individual by the  
6 United States government.

7 If a form or statement provided to the county auditor under this section,  
8 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or  
9 part or all of the Social Security number of a party or other number  
10 described in subdivision (4)(B) of a party, the telephone number and  
11 the Social Security number or other number described in subdivision  
12 (4)(B) included are confidential. The statement may be filed in person  
13 or by mail. If the statement is mailed, the mailing must be postmarked  
14 on or before the last day for filing. The statement applies for that first  
15 year and any succeeding year for which the deduction is allowed. *With*  
16 *respect to real property; To obtain the deduction for a desired*  
17 *calendar year in which property taxes are first due and payable, the*  
18 *statement must be completed and dated in the immediately preceding*  
19 *calendar year for which the person desires to obtain the deduction and*  
20 *filed with the county auditor on or before January 5 of the immediately*  
21 *succeeding calendar year* *With respect to a mobile home that is not*  
22 *assessed as real property; the person must file the statement during the*  
23 *twelve (12) months before March 31 of the year for which the person*  
24 *desires to obtain the deduction: in which the property taxes are first*  
25 *due and payable.*

26 (f) Except as provided in subsection (n), if a person who is  
27 receiving, or seeks to receive, the deduction provided by this section in  
28 the person's name:

29 (1) changes the use of the individual's property so that part or all  
30 of the property no longer qualifies for the deduction under this  
31 section; or

32 (2) is not eligible for a deduction under this section because the  
33 person is already receiving:

34 (A) a deduction under this section in the person's name as an  
35 individual or a spouse; or

36 (B) a deduction under the law of another state that is  
37 equivalent to the deduction provided by this section;

38 the person must file a certified statement with the auditor of the county,  
39 notifying the auditor of the person's ineligibility, not more than sixty  
40 (60) days after the date of the change in eligibility. A person who fails  
41 to file the statement required by this subsection may, under  
42 IC 6-1.1-36-17, be liable for any additional taxes that would have been



1 due on the property if the person had filed the statement as required by  
 2 this subsection plus a civil penalty equal to ten percent (10%) of the  
 3 additional taxes due. The civil penalty imposed under this subsection  
 4 is in addition to any interest and penalties for a delinquent payment that  
 5 might otherwise be due. One percent (1%) of the total civil penalty  
 6 collected under this subsection shall be transferred by the county to the  
 7 department of local government finance for use by the department in  
 8 establishing and maintaining the homestead property data base under  
 9 subsection (i) and, to the extent there is money remaining, for any other  
 10 purposes of the department. This amount becomes part of the property  
 11 tax liability for purposes of this article.

12 (g) The department of local government finance may adopt rules or  
 13 guidelines concerning the application for a deduction under this  
 14 section.

15 (h) This subsection does not apply to property in the first year for  
 16 which a deduction is claimed under this section if the sole reason that  
 17 a deduction is claimed on other property is that the individual or  
 18 married couple maintained a principal residence at the other property  
 19 on the assessment date in the same year in which an application for a  
 20 deduction is filed under this section or, if the application is for a  
 21 homestead that is assessed as personal property, on the assessment date  
 22 in the immediately preceding year and the individual or married couple  
 23 is moving the individual's or married couple's principal residence to the  
 24 property that is the subject of the application. Except as provided in  
 25 subsection (n), the county auditor may not grant an individual or a  
 26 married couple a deduction under this section if:

- 27 (1) the individual or married couple, for the same year, claims the
- 28 deduction on two (2) or more different applications for the
- 29 deduction; and
- 30 (2) the applications claim the deduction for different property.

31 (i) The department of local government finance shall provide secure  
 32 access to county auditors to a homestead property data base that  
 33 includes access to the homestead owner's name and the numbers  
 34 required from the homestead owner under subsection (e)(4) for the sole  
 35 purpose of verifying whether an owner is wrongly claiming a deduction  
 36 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or  
 37 IC 6-3.6-5 (after December 31, 2016). *Each county auditor shall*  
 38 *submit data on deductions applicable to the current tax year on or*  
 39 *before March 15 of each year in a manner prescribed by the*  
 40 *department of local government finance.*

41 (j) A county auditor may require an individual to provide evidence  
 42 proving that the individual's residence is the individual's principal place



1 of residence as claimed in the certified statement filed under subsection  
 2 (e). The county auditor may limit the evidence that an individual is  
 3 required to submit to a state income tax return, a valid driver's license,  
 4 or a valid voter registration card showing that the residence for which  
 5 the deduction is claimed is the individual's principal place of residence.  
 6 The department of local government finance shall work with county  
 7 auditors to develop procedures to determine whether a property owner  
 8 that is claiming a standard deduction or homestead credit is not eligible  
 9 for the standard deduction or homestead credit because the property  
 10 owner's principal place of residence is outside Indiana.

11 (k) As used in this section, "homestead" includes property that  
 12 satisfies each of the following requirements:

13 (1) The property is located in Indiana and consists of a dwelling  
 14 and the real estate, not exceeding one (1) acre, that immediately  
 15 surrounds that dwelling.

16 (2) The property is the principal place of residence of an  
 17 individual.

18 (3) The property is owned by an entity that is not described in  
 19 subsection (a)(2)(B).

20 (4) The individual residing on the property is a shareholder,  
 21 partner, or member of the entity that owns the property.

22 (5) The property was eligible for the standard deduction under  
 23 this section on March 1, 2009.

24 (l) If a county auditor terminates a deduction for property described  
 25 in subsection (k) with respect to property taxes that are:

26 (1) imposed for an assessment date in 2009; and

27 (2) first due and payable in 2010;

28 on the grounds that the property is not owned by an entity described in  
 29 subsection (a)(2)(B), the county auditor shall reinstate the deduction if  
 30 the taxpayer provides proof that the property is eligible for the  
 31 deduction in accordance with subsection (k) and that the individual  
 32 residing on the property is not claiming the deduction for any other  
 33 property.

34 (m) For assessment dates after 2009, the term "homestead" includes:

35 (1) a deck or patio;

36 (2) a gazebo; or

37 (3) another residential yard structure, as defined in rules adopted  
 38 by the department of local government finance (other than a  
 39 swimming pool);

40 that is assessed as real property and attached to the dwelling.

41 (n) A county auditor shall grant an individual a deduction under this  
 42 section regardless of whether the individual and the individual's spouse



1 claim a deduction on two (2) different applications and each  
 2 application claims a deduction for different property if the property  
 3 owned by the individual's spouse is located outside Indiana and the  
 4 individual files an affidavit with the county auditor containing the  
 5 following information:

6 (1) The names of the county and state in which the individual's  
 7 spouse claims a deduction substantially similar to the deduction  
 8 allowed by this section.

9 (2) A statement made under penalty of perjury that the following  
 10 are true:

11 (A) That the individual and the individual's spouse maintain  
 12 separate principal places of residence.

13 (B) That neither the individual nor the individual's spouse has  
 14 an ownership interest in the other's principal place of  
 15 residence.

16 (C) That neither the individual nor the individual's spouse has,  
 17 for that same year, claimed a standard or substantially similar  
 18 deduction for any property other than the property maintained  
 19 as a principal place of residence by the respective individuals.

20 A county auditor may require an individual or an individual's spouse to  
 21 provide evidence of the accuracy of the information contained in an  
 22 affidavit submitted under this subsection. The evidence required of the  
 23 individual or the individual's spouse may include state income tax  
 24 returns, excise tax payment information, property tax payment  
 25 information, driver license information, and voter registration  
 26 information.

27 (o) If:

28 (1) a property owner files a statement under subsection (e) to  
 29 claim the deduction provided by this section for a particular  
 30 property; and

31 (2) the county auditor receiving the filed statement determines  
 32 that the property owner's property is not eligible for the deduction;  
 33 the county auditor shall inform the property owner of the county  
 34 auditor's determination in writing. If a property owner's property is not  
 35 eligible for the deduction because the county auditor has determined  
 36 that the property is not the property owner's principal place of  
 37 residence, the property owner may appeal the county auditor's  
 38 determination *to the county property tax assessment board of appeals*  
 39 as provided in IC 6-1.1-15. The county auditor shall inform the  
 40 property owner of the owner's right to appeal *to the county property tax*  
 41 *assessment board of appeals* when the county auditor informs the  
 42 property owner of the county auditor's determination under this



- 1 subsection.
- 2 (p) An individual is entitled to the deduction under this section for
- 3 a homestead for a particular assessment date if:
- 4 (1) either:
- 5 (A) the individual's interest in the homestead as described in
- 6 subsection (a)(2)(B) is conveyed to the individual after the
- 7 assessment date, but within the calendar year in which the
- 8 assessment date occurs; or
- 9 (B) the individual contracts to purchase the homestead after
- 10 the assessment date, but within the calendar year in which the
- 11 assessment date occurs;
- 12 (2) on the assessment date:
- 13 (A) the property on which the homestead is currently located
- 14 was vacant land; or
- 15 (B) the construction of the dwelling that constitutes the
- 16 homestead was not completed; and
- 17 (3) either:
- 18 (A) the individual files the certified statement required by
- 19 subsection (e); or
- 20 (B) a sales disclosure form that meets the requirements of
- 21 section 44 of this chapter is submitted to the county assessor
- 22 on or before December 31 of the calendar year for the
- 23 individual's purchase of the homestead.
- 24 An individual who satisfies the requirements of subdivisions (1)
- 25 through (3) is entitled to the deduction under this section for the
- 26 homestead for the assessment date, even if on the assessment date the
- 27 property on which the homestead is currently located was vacant land
- 28 or the construction of the dwelling that constitutes the homestead was
- 29 not completed. The county auditor shall apply the deduction for the
- 30 assessment date and for the assessment date in any later year in which
- 31 the homestead remains eligible for the deduction. A homestead that
- 32 qualifies for the deduction under this section as provided in this
- 33 subsection is considered a homestead for purposes of section 37.5 of
- 34 this chapter and IC 6-1.1-20.6.
- 35 (q) This subsection applies to an application for the deduction
- 36 provided by this section that is filed for an assessment date occurring
- 37 after December 31, 2013. Notwithstanding any other provision of this
- 38 section, an individual buying a mobile home that is not assessed as real
- 39 property or a manufactured home that is not assessed as real property
- 40 under a contract providing that the individual is to pay the property
- 41 taxes on the mobile home or manufactured home is not entitled to the
- 42 deduction provided by this section unless the parties to the contract



1 comply with IC 9-17-6-17.  
 2 (r) This subsection:  
 3 (1) applies to an application for the deduction provided by this  
 4 section that is filed for an assessment date occurring after  
 5 December 31, 2013; and  
 6 (2) does not apply to an individual described in subsection (q).  
 7 The owner of a mobile home that is not assessed as real property or a  
 8 manufactured home that is not assessed as real property must attach a  
 9 copy of the owner's title to the mobile home or manufactured home to  
 10 the application for the deduction provided by this section.  
 11 (s) For assessment dates after 2013, the term "homestead" includes  
 12 property that is owned by an individual who:  
 13 (1) is serving on active duty in any branch of the armed forces of  
 14 the United States;  
 15 (2) was ordered to transfer to a location outside Indiana; and  
 16 (3) was otherwise eligible, without regard to this subsection, for  
 17 the deduction under this section for the property for the  
 18 assessment date immediately preceding the transfer date specified  
 19 in the order described in subdivision (2).  
 20 For property to qualify under this subsection for the deduction provided  
 21 by this section, the individual described in subdivisions (1) through (3)  
 22 must submit to the county auditor a copy of the individual's transfer  
 23 orders or other information sufficient to show that the individual was  
 24 ordered to transfer to a location outside Indiana. The property continues  
 25 to qualify for the deduction provided by this section until the individual  
 26 ceases to be on active duty, the property is sold, or the individual's  
 27 ownership interest is otherwise terminated, whichever occurs first.  
 28 Notwithstanding subsection (a)(2), the property remains a homestead  
 29 regardless of whether the property continues to be the individual's  
 30 principal place of residence after the individual transfers to a location  
 31 outside Indiana. The property continues to qualify as a homestead  
 32 under this subsection if the property is leased while the individual is  
 33 away from Indiana and is serving on active duty, if the individual has  
 34 lived at the property at any time during the past ten (10) years.  
 35 Otherwise, the property ceases to qualify as a homestead under this  
 36 subsection if the property is leased while the individual is away from  
 37 Indiana. Property that qualifies as a homestead under this subsection  
 38 shall also be construed as a homestead for purposes of section 37.5 of  
 39 this chapter.  
 40 SECTION 16. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019,  
 41 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30,  
 42 AND AS AMENDED BY P.L.121-2019, SECTION 2, IS

**HB 1096—LS 6176/DI 112**



1 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a) A taxpayer may appeal an  
 3 assessment of a taxpayer's tangible property by filing a notice in writing  
 4 with the township assessor, or the county assessor if the township is not  
 5 served by a township assessor. Except as provided in *subsection*  
 6 *subsections (e) and (h)*, an appeal under this section may raise any  
 7 claim of an error related to the following:

- 8 (1) The assessed value of the property.
- 9 (2) The assessment was against the wrong person.
- 10 (3) The approval, denial, or omission of a deduction, credit,  
 11 exemption, abatement, or tax cap.
- 12 (4) A clerical, mathematical, or typographical mistake.
- 13 (5) The description of the real property.
- 14 (6) The legality or constitutionality of a property tax or  
 15 assessment.

16 A written notice under this section must be made on a form designated  
 17 by the department of local government finance. A taxpayer must file a  
 18 separate petition for each parcel.

19 (b) A taxpayer may appeal an error in the assessed value of the  
 20 property under subsection (a)(1) any time after the official's action, but  
 21 not later than the following:

- 22 (1) For assessments before January 1, 2019, the earlier of:  
 23 (A) forty-five (45) days after the date on which the notice of  
 24 assessment is mailed by the county; or  
 25 (B) forty-five (45) days after the date on which the tax  
 26 statement is mailed by the county treasurer, regardless of  
 27 whether the assessing official changes the taxpayer's  
 28 assessment.
- 29 (2) For assessments of *real property* after December 31, 2018, the  
 30 earlier of:  
 31 (A) June 15 of the assessment year, if the notice of assessment  
 32 is mailed by the county before May 1 of the assessment year;  
 33 or  
 34 (B) June 15 of the year in which the tax statement is mailed by  
 35 the county treasurer, if the notice of assessment is mailed by  
 36 the county on or after May 1 of the assessment year.
- 37 (3) *For assessments of personal property, forty-five (45) days*  
 38 *after the date on which the county mails the notice under*  
 39 *IC 6-1.1-3-20.*

40 A taxpayer may appeal an error in the assessment under subsection  
 41 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
 42 the taxes were first due.





1 (c) Except as provided in subsection (d), an appeal under this  
 2 section applies only to the tax year corresponding to the tax statement  
 3 or other notice of action.

4 (d) An appeal under this section applies to a prior tax year if a  
 5 county official took action regarding a prior tax year, and such action  
 6 is reflected for the first time in the tax statement. A taxpayer who has  
 7 timely filed a written notice of appeal under this section may be  
 8 required to file a petition for each tax year, and each petition filed later  
 9 must be considered timely.

10 (e) A taxpayer may not appeal under this section any claim of error  
 11 related to the following:

12 (1) The denial of a deduction, exemption, abatement, or credit if  
 13 the authority to approve or deny is not vested in the county board,  
 14 county auditor, county assessor, or township assessor.

15 (2) The calculation of interest and penalties.

16 (3) A matter under subsection (a) if a separate appeal or review  
 17 process is statutorily prescribed.

18 However, a claim may be raised under this section regarding the  
 19 omission or application of a deduction approved by an authority other  
 20 than the county board, county auditor, county assessor, or township  
 21 assessor under subdivision (2).

22 (f) The filing of a written notice under this section constitutes a  
 23 request by the taxpayer for a preliminary informal meeting with the  
 24 township assessor, or the county assessor if the township is not served  
 25 by a township assessor.

26 (g) A county or township official who receives a written notice  
 27 under this section shall forward the notice to:

28 (1) the county board; *and*

29 (2) *the county auditor, if the taxpayer raises a claim regarding a*  
 30 *matter that is in the discretion of the county auditor.*

31 (h) *A taxpayer may not raise any claim in an appeal under this*  
 32 *section related to the legality or constitutionality of:*

33 (1) *a user fee (as defined in IC 33-23-1-10.5);*

34 (2) *any other charge, fee, or rate imposed by a political*  
 35 *subdivision under any other law; or*

36 (3) *any tax imposed by a political subdivision other than a*  
 37 *property tax.*

38 SECTION 17. IC 6-1.1-15-4, AS AMENDED BY P.L.257-2019,  
 39 SECTION 31, AND AS AMENDED BY P.L.121-2019, SECTION 6,  
 40 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 41 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) After receiving a petition for  
 42 review which is filed under section 3 of this chapter, the Indiana board



1 shall conduct a hearing at its earliest opportunity. The Indiana board  
 2 may correct any errors *that may have been made and adjust the*  
 3 *assessment or exemption in accordance with the correction: related to*  
 4 *a claim under section 1.1 of this chapter that is within the jurisdiction*  
 5 *of the Indiana board under IC 6-1.5-4-1.*

6 (b) If the Indiana board conducts a site inspection of the property as  
 7 part of its review of the petition, the Indiana board shall give notice to  
 8 all parties of the date and time of the site inspection. The Indiana board  
 9 is not required to assess the property in question. The Indiana board  
 10 shall give notice of the date fixed for the hearing, by mail, to the  
 11 *taxpayer and to the county assessor: parties or a party's*  
 12 *representative.* The Indiana board shall give these notices at least thirty  
 13 (30) days before the day fixed for the hearing unless the parties agree  
 14 to a shorter period. With respect to a petition for review filed by a  
 15 county assessor, the county board that made the determination under  
 16 review under this section may file an amicus curiae brief in the review  
 17 proceeding under this section. The expenses incurred by the county  
 18 board in filing the amicus curiae brief shall be paid from the property  
 19 reassessment fund under IC 6-1.1-4-27.5 of the county in which the  
 20 property is located. The executive of a taxing unit may file an amicus  
 21 curiae brief in the review proceeding under this section if the property  
 22 *whose assessment or exemption that is under the subject of the appeal*  
 23 *is subject to assessment by that taxing unit.*

24 (c) If a petition for review does not comply with the Indiana board's  
 25 instructions for completing the form prescribed under section 3 of this  
 26 chapter, the Indiana board shall return the petition to the petitioner and  
 27 include a notice describing the defect in the petition. The petitioner  
 28 then has thirty (30) days from the date on the notice to cure the defect  
 29 and file a corrected petition. The Indiana board shall deny a corrected  
 30 petition for review if it does not substantially comply with the Indiana  
 31 board's instructions for completing the form prescribed under section  
 32 3 of this chapter.

33 (d) After the hearing, the Indiana board shall give the *taxpayer; the*  
 34 *county assessor; parties* and any entity that filed an amicus curiae brief,  
 35 *or their representatives:*

- 36 (1) notice, by mail, of its final determination; and
- 37 (2) for parties entitled to appeal the final determination, notice of  
 38 the procedures they must follow in order to obtain court review  
 39 under section 5 of this chapter.

40 (e) *Except as provided in subsection (f),* The Indiana board shall  
 41 conduct a hearing not later than *nine (9) months one (1) year* after a  
 42 petition in proper form is filed with the Indiana board. *excluding any*



1 *time due to a delay reasonably caused by the petitioner.*

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

8 *(g) (f) Except as provided in subsection (h), The Indiana board shall*  
 9 *make issue a determination not later than the later of:*

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

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

12 *The board may not extend the date by more than one hundred*  
 13 *eighty (180) days.*

14 *(h) With respect to an appeal of a real property assessment that*  
 15 *takes effect on the assessment date on which a reassessment of real*  
 16 *property takes effect under IC 6-1.1-4-4.2, the Indiana board shall*  
 17 *make a determination not later than the later of:*

18 *(1) one hundred eighty (180) days after the hearing; or*

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

20 *(g) The time periods described in subsections (e) and (f) do not*  
 21 *include any period of time that is attributable to a party's:*

22 (1) request for a continuance, stay, extension, or summary  
 23 disposition;

24 (2) consent to a case management order, stipulated record, or  
 25 proposed hearing date;

26 (3) failure to comply with the board's orders or rules; or

27 (4) waiver of a deadline.

28 *(i) (h) The Indiana board may not extend the final determination*  
 29 *date under subsection (g) or (h) by more than one hundred eighty (180)*  
 30 *days. If the Indiana board fails to make a final determination take*  
 31 *action required under subsection (e) or (f), within the time allowed by*  
 32 *this section, the entity that initiated the petition may:*

33 (1) take no action and wait for the Indiana board to *make hear the*  
 34 *matter and issue* a final determination; or

35 (2) petition for judicial review under section 5 of this chapter.

36 *(i) This subsection applies when the board has not held a hearing.*  
 37 *A person may not seek judicial review under subsection (h)(2) until:*  
 38 *the person:*

39 (1) **the person** requests a hearing in writing; and

40 (2) sixty (60) days have passed after the person requests a  
 41 hearing under subdivision (1) and the matter has not been heard  
 42 or otherwise extended under subsection (g).



1 (j) A final determination must include separately stated findings of  
2 fact for all aspects of the determination. Findings of ultimate fact must  
3 be accompanied by a concise statement of the underlying basic facts of  
4 record to support the findings. Findings must be based exclusively  
5 upon the evidence on the record in the proceeding and on matters  
6 officially noticed in the proceeding. Findings must be based upon a  
7 preponderance of the evidence.

8 (k) The Indiana board may limit the scope of the appeal to the issues  
9 raised in the petition and the evaluation of the evidence presented to  
10 the county board in support of those issues only if all parties  
11 participating in the hearing required under subsection (a) agree to the  
12 limitation. A party participating in the hearing required under  
13 subsection (a) is entitled to introduce evidence that is otherwise proper  
14 and admissible without regard to whether that evidence has previously  
15 been introduced at a hearing before the county board.

16 (l) The Indiana board may require the parties to the appeal:

17 (1) to file not more than five (5) business days before the date of  
18 the hearing required under subsection (a) documentary evidence  
19 or summaries of statements of testimonial evidence; and

20 (2) to file not more than fifteen (15) business days before the date  
21 of the hearing required under subsection (a) lists of witnesses and  
22 exhibits to be introduced at the hearing.

23 (m) A party to a proceeding before the Indiana board shall provide  
24 to all other parties to the proceeding the information described in  
25 subsection (l) if the other party requests the information in writing at  
26 least ten (10) days before the deadline for filing of the information  
27 under subsection (l).

28 (n) The Indiana board may base its final determination on a  
29 stipulation between the respondent and the petitioner. If the final  
30 determination is based on a stipulated assessed valuation of tangible  
31 property, the Indiana board may order the placement of a notation on  
32 the permanent assessment record of the tangible property that the  
33 assessed valuation was determined by stipulation. The Indiana board  
34 may:

35 (1) order that a final determination under this subsection has no  
36 precedential value; or

37 (2) specify a limited precedential value of a final determination  
38 under this subsection.

39 (o) If a party to a proceeding, or a party's authorized representative,  
40 elects to receive any notice under this section by electronic mail, the  
41 notice is considered effective in the same manner as if the notice had  
42 been sent by United States mail, with postage prepaid, to the party's or



1 representative's mailing address of record.

2 (p) At a hearing under this section, the Indiana board shall admit  
3 into evidence an appraisal report, prepared by an appraiser, unless the  
4 appraisal report is ruled inadmissible on grounds besides a hearsay  
5 objection. This exception to the hearsay rule shall not be construed to  
6 limit the discretion of the Indiana board, as trier of fact, to review the  
7 probative value of an appraisal report.

8 SECTION 18. IC 6-1.1-15-5, AS AMENDED BY P.L.257-2019,  
9 SECTION 32, AND AS AMENDED BY P.L.121-2019, SECTION 7,  
10 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
11 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) Not later than fifteen (15)  
12 days after the Indiana board gives notice of its final determination  
13 under section 4 of this chapter to the party or the maximum allowable  
14 time for the issuance of a final determination by the Indiana board  
15 under section 4 of this chapter expires, a party to the proceeding may  
16 request a rehearing before the Indiana board. The Indiana board may  
17 conduct a rehearing and affirm or modify its final determination, giving  
18 the same notices after the rehearing as are required by section 4 of this  
19 chapter. The Indiana board has fifteen (15) days after receiving a  
20 petition for a rehearing to determine whether to grant a rehearing.  
21 Failure to grant a rehearing not later than fifteen (15) days after  
22 receiving the petition shall be treated as a final determination to deny  
23 the petition. A petition for a rehearing does not toll the time in which  
24 to file a petition for judicial review unless the petition for rehearing is  
25 granted. If the Indiana board determines to rehear a final determination,  
26 the Indiana board:

27 (1) may conduct the additional hearings that the Indiana board  
28 determines necessary or review the written record without  
29 additional hearings; and

30 (2) shall issue a final determination not later than ninety (90) days  
31 after notifying the parties that the Indiana board will rehear the  
32 final determination.

33 If the Indiana board fails to make a final determination within the time  
34 allowed under subdivision (2), the entity that initiated the petition for  
35 rehearing may take no action and wait for the Indiana board to make a  
36 final determination or petition for judicial review under subsection (g).

37 (b) A party may petition for judicial review of the final  
38 determination of the Indiana board. *regarding the assessment or*  
39 *exemption of tangible property.* In order to obtain judicial review under  
40 this section, a party must:

41 (1) file a petition with the Indiana tax court;

42 (2) serve a copy of the petition on:



- 1 (A) the *county assessor*; parties to the review by the Indiana  
 2 board;
- 3 (B) the attorney general; and
- 4 (C) any entity that filed an amicus curiae brief with the Indiana  
 5 board; and
- 6 (3) file a written notice of appeal with the Indiana board  
 7 informing the Indiana board of the party's intent to obtain judicial  
 8 review.
- 9 Petitions for judicial review may be consolidated at the request of the  
 10 appellants if it can be done in the interest of justice. The department of  
 11 local government finance may intervene in an action taken under this  
 12 subsection if the interpretation of a rule of the department is at issue in  
 13 the action. The county assessor is a party to the review under this  
 14 section.
- 15 (c) Except as provided in subsection (g), to initiate a proceeding for  
 16 judicial review under this section, a party must take the action required  
 17 by subsection (b) not later than:
- 18 (1) forty-five (45) days after the Indiana board gives the person  
 19 notice of its final determination, unless a rehearing is conducted  
 20 under subsection (a); or
- 21 (2) forty-five (45) days after the Indiana board gives the person  
 22 notice under subsection (a) of its final determination, if a  
 23 rehearing is conducted under subsection (a) or the maximum time  
 24 elapses for the Indiana board to make a determination under this  
 25 section.
- 26 (d) The failure of the Indiana board to conduct a hearing within the  
 27 period prescribed in section 4(e) ~~or 4(f)~~ of this chapter does not  
 28 constitute notice to the party of an Indiana board final determination.
- 29 (e) The county assessor may petition for judicial review to the tax  
 30 court in the manner prescribed in this section. *If the county auditor*  
 31 *appeared before the Indiana board concerning the matter, the county*  
 32 *auditor may petition for judicial review to the tax court in the manner*  
 33 *prescribed in this section.*
- 34 (f) The county assessor may not be represented by the attorney  
 35 general in a judicial review initiated under subsection (b) by the county  
 36 assessor.
- 37 (g) If the maximum time elapses for the Indiana board to give notice  
 38 of its final determination under subsection (a) or section 4 of this  
 39 chapter, a party may initiate a proceeding for judicial review by taking  
 40 the action required by subsection (b) at any time after the maximum  
 41 time elapses. If:
- 42 (1) a judicial proceeding is initiated under this subsection; and



1 (2) the Indiana board has not issued a determination;  
 2 the tax court shall determine the matter de novo.

3 SECTION 19. IC 6-1.1-18-5, AS AMENDED BY P.L.252-2019,  
 4 SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 49,  
 5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the proper officers of a  
 7 political subdivision desire to appropriate more money for a particular  
 8 year than the amount prescribed in the budget for that year as finally  
 9 determined under this article, they shall give notice of their proposed  
 10 additional appropriation. The notice shall state the time and place at  
 11 which a public hearing will be held on the proposal. The notice shall  
 12 be given once in accordance with IC 5-3-1-2(b).

13 (b) If the additional appropriation by the political subdivision is  
 14 made from a fund *that receives*:

15 *(1) distributions from the motor vehicle highway account*  
 16 *established under IC 8-14-1-1 or the local road and street*  
 17 *account established under IC 8-14-2-4; or*

18 *(2) revenue from property taxes levied under IC 6-1-1; for which*  
 19 *the budget, rate, or levy is certified by the department of local*  
 20 *government finance under IC 6-1.1-17-16,*

21 the political subdivision must report the additional appropriation to the  
 22 department of local government finance. If the additional appropriation  
 23 is made from a fund described under this subsection, subsections (f),  
 24 (g), (h), and (i) apply to the political subdivision.

25 (c) However, if the additional appropriation is not made from a fund  
 26 described under subsection (b), subsections (f), (g), (h), and (i) do not  
 27 apply to the political subdivision. Subsections (f), (g), (h), and (i) do  
 28 not apply to an additional appropriation made from the cumulative  
 29 bridge fund if the appropriation meets the requirements under  
 30 IC 8-16-3-3(c).

31 (d) A political subdivision may make an additional appropriation  
 32 without approval of the department of local government finance if the  
 33 additional appropriation is made from a fund that is not described  
 34 under subsection (b). However, the fiscal officer of the political  
 35 subdivision shall report the additional appropriation to the department  
 36 of local government finance.

37 (e) *Subject to subsections (j) and (k),* after the public hearing, the  
 38 proper officers of the political subdivision shall file a certified copy of  
 39 their final proposal and any other relevant information to the  
 40 department of local government finance.

41 (f) When the department of local government finance receives a  
 42 certified copy of a proposal for an additional appropriation under



1 subsection (e), the department shall determine whether sufficient funds  
 2 are available or will be available for the proposal. The determination  
 3 shall be made in writing and sent to the political subdivision not more  
 4 than fifteen (15) days after the department of local government finance  
 5 receives the proposal.

6 (g) In making the determination under subsection (f), the  
 7 department of local government finance shall limit the amount of the  
 8 additional appropriation to revenues available, or to be made available,  
 9 which have not been previously appropriated.

10 (h) If the department of local government finance disapproves an  
 11 additional appropriation under subsection (f), the department shall  
 12 specify the reason for its disapproval on the determination sent to the  
 13 political subdivision.

14 (i) A political subdivision may request a reconsideration of a  
 15 determination of the department of local government finance under this  
 16 section by filing a written request for reconsideration. A request for  
 17 reconsideration must:

18 (1) be filed with the department of local government finance  
 19 within fifteen (15) days of the receipt of the determination by the  
 20 political subdivision; and

21 (2) state with reasonable specificity the reason for the request.

22 The department of local government finance must act on a request for  
 23 reconsideration within fifteen (15) days of receiving the request.

24 (j) This subsection applies to an additional appropriation by a  
 25 political subdivision that must have the political subdivision's annual  
 26 appropriations and annual tax levy adopted by a city, town, or county  
 27 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or  
 28 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,  
 29 town, or county that adopted the political subdivision's annual  
 30 appropriation and annual tax levy must adopt the additional  
 31 appropriation by ordinance before the department of local government  
 32 finance may approve the additional appropriation.

33 (k) This subsection applies to a public library that is not required to  
 34 submit the public library's budgets, tax rates, and tax levies for binding  
 35 review and approval under IC 6-1.1-17-20 or IC 6-1.1-17-20.4. If a  
 36 public library subject to this subsection proposes to make an additional  
 37 appropriation for a year, and the additional appropriation would result  
 38 in the budget for the library for that year increasing (as compared to the  
 39 previous year) by a percentage that is greater than the result of the  
 40 assessed value growth quotient determined under IC 6-1.1-18.5-2 for  
 41 the calendar year minus one (1), the additional appropriation must first  
 42 be approved by the city, town, or county fiscal body described in





- 1 IC 6-1.1-17-20.3(c) or ~~IC 6-1.1-17-20(d)~~, IC 6-1.1-17-20.3(d), as  
 2 appropriate.
- 3 SECTION 20. IC 6-2.5-5-8, AS AMENDED BY P.L.108-2019,  
 4 SECTION 113, IS AMENDED TO READ AS FOLLOWS  
 5 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) As used in this section, "new  
 6 motor vehicle" has the meaning set forth in IC 9-13-2-111.
- 7 (b) Except as provided in subsection (j), transactions involving  
 8 tangible personal property other than a new motor vehicle are exempt  
 9 from the state gross retail tax if the person acquiring the property  
 10 acquires it for resale, rental, or leasing in the ordinary course of the  
 11 person's business without changing the form of the property.
- 12 (c) The following transactions involving a new motor vehicle are  
 13 exempt from the state gross retail tax:
- 14 (1) A transaction in which a person that has a franchise in effect  
 15 at the time of the transaction for the vehicle trade name, trade or  
 16 service mark, or related characteristics acquires a new motor  
 17 vehicle for resale, rental, or leasing in the ordinary course of the  
 18 person's business.
- 19 (2) A transaction in which a person that is a franchisee appointed  
 20 by a manufacturer or converter manufacturer licensed under  
 21 IC 9-23 (**before July 1, 2013**) or **licensed under IC 9-32 (after**  
 22 **June 30, 2013)** acquires a new motor vehicle that has at least one  
 23 (1) trade name, service mark, or related characteristic as a result  
 24 of modification or further manufacture by the manufacturer or  
 25 converter manufacturer for resale, rental, or leasing in the  
 26 ordinary course of the person's business.
- 27 (3) A transaction in which a person acquires a new motor vehicle  
 28 for rental or leasing in the ordinary course of the person's business  
 29 as a rental company (as defined in IC 24-4-9-7).
- 30 (d) The rental or leasing of accommodations to a promoter by a  
 31 political subdivision (including a capital improvement board) or the  
 32 state fair commission is not exempt from the state gross retail tax, if the  
 33 rental or leasing of the property by the promoter is exempt under  
 34 IC 6-2.5-4-4.
- 35 (e) This subsection applies only to aircraft acquired after June 30,  
 36 2008. Except as provided in subsection (h), a transaction in which a  
 37 person acquires an aircraft for rental or leasing in the ordinary course  
 38 of the person's business is not exempt from the state gross retail tax  
 39 unless the person establishes, under guidelines adopted by the  
 40 department in the manner provided in IC 4-22-2-37.1 for the adoption  
 41 of emergency rules, that the annual amount of the gross lease revenue  
 42 derived from leasing or rental of the aircraft, which may include



1 revenue from related party transactions, is equal to or greater than  
2 seven and five-tenths percent (7.5%) of the:

- 3 (1) book value of the aircraft, as published in the Vref Aircraft  
4 Value Reference guide for the aircraft; or  
5 (2) net acquisition price for the aircraft.

6 If a person acquires an aircraft below the Vref Aircraft Value  
7 Reference guide book value, the person may appeal to the department  
8 for a lower lease or rental threshold equal to the actual acquisition price  
9 paid if the person demonstrates that the transaction was completed in  
10 a commercially reasonable manner based on the aircraft's age,  
11 condition, and equipment. The department may request the person to  
12 submit to the department supporting documents showing the aircraft is  
13 available for general public lease or rental, copies of business and  
14 aircraft insurance policies, and other documents that assist the  
15 department in determining if an aircraft is exempt from the state gross  
16 retail tax.

17 (f) A person is required to meet the requirements of subsection (e)  
18 until the earlier of the date the aircraft has generated sales tax on leases  
19 or rental income that is equal to the amount of the original sales tax  
20 exemption or the elapse of thirteen (13) years. If the aircraft is sold by  
21 the person before meeting the requirements of this section and before  
22 the sale the aircraft was exempt from gross retail tax under subsection  
23 (e), the sale of the aircraft shall not result in the assessment or  
24 collection of gross retail tax for the period from the date of acquisition  
25 to the date of sale by the person.

26 (g) The person is required to remit the gross retail tax on taxable  
27 lease and rental transactions no matter how long the aircraft is used for  
28 lease and rental.

29 (h) This subsection applies only to aircraft acquired after December  
30 31, 2007. A transaction in which a person acquires an aircraft to rent  
31 or lease the aircraft to another person for predominant use in public  
32 transportation by the other person or by an affiliate of the other person  
33 is exempt from the state gross retail tax. The department may not  
34 require a person to meet the revenue threshold in subsection (e) with  
35 respect to the person's leasing or rental of the aircraft to receive or  
36 maintain the exemption. To maintain the exemption provided under  
37 this subsection, the department may require the person to submit only  
38 annual reports showing that the aircraft is predominantly used to  
39 provide public transportation.

40 (i) The exemptions allowed under subsections (e) and (h) apply  
41 regardless of the relationship, if any, between the person or lessor and  
42 the lessee or renter of the aircraft.



1 (j) A person who purchases a motor vehicle for sharing through a  
 2 peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) is  
 3 not eligible for the exemption under this section.

4 SECTION 21. IC 6-2.5-8-7, AS AMENDED BY P.L.80-2019,  
 5 SECTION 2, AND AS AMENDED BY P.L.234-2019, SECTION 6, IS  
 6 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department may, for good  
 8 cause, revoke a certificate issued under section 1, 3, or 4 of this  
 9 chapter. However, the department must give the certificate holder at  
 10 least five (5) days notice before it revokes the certificate under this  
 11 subsection. Good cause for revocation may include the following:

12 (1) Failure to:

13 (A) file a return required under this chapter or for any tax  
 14 collected for the state in trust; or

15 (B) remit any tax collected for the state in trust.

16 (2) Being charged with a violation of any provision under IC 35.

17 (3) Being subject to a court order under IC 7.1-2-6-7,  
 18 IC 32-30-6-8, IC 32-30-7, or IC 32-30-8.

19 (4) Being charged with a violation of IC 23-15-12.

20 (5) *Operating as a retail merchant where the certificate issued*  
 21 *under section 1 of this chapter could have been denied under*  
 22 *section 1(e) of this chapter prior to its issuance.*

23 The department may revoke a certificate before a criminal adjudication  
 24 or without a criminal charge being filed. If the department gives notice  
 25 of an intent to revoke based on an alleged violation of subdivision (2),  
 26 the department shall hold a public hearing to determine whether good  
 27 cause exists. If the department finds in a public hearing by a  
 28 preponderance of the evidence that a person has committed a violation  
 29 described in subdivision (2), the department shall proceed in  
 30 accordance with subsection (i) (if the violation resulted in a criminal  
 31 conviction) or subsection (j) (if the violation resulted in a judgment for  
 32 an infraction).

33 (b) The department shall revoke a certificate issued under section  
 34 1, 3, or 4 of this chapter if, for a period of three (3) years, the certificate  
 35 holder fails to:

36 (1) file the returns required by IC 6-2.5-6-1; or

37 (2) report the collection of any state gross retail or use tax on the  
 38 returns filed under IC 6-2.5-6-1.

39 However, the department must give the certificate holder at least five  
 40 (5) days notice before it revokes the certificate.

41 (c) The department may, for good cause, revoke a certificate issued  
 42 under section 1 of this chapter after at least five (5) days notice to the



- 1 certificate holder if:
- 2 (1) the certificate holder is subject to an innkeeper's tax under
- 3 IC 6-9; and
- 4 (2) a board, bureau, or commission established under IC 6-9 files
- 5 a written statement with the department.
- 6 (d) The statement filed under subsection (c) must state that:
- 7 (1) information obtained by the board, bureau, or commission
- 8 under IC 6-8.1-7-1 indicates that the certificate holder has not
- 9 complied with IC 6-9; and
- 10 (2) the board, bureau, or commission has determined that
- 11 significant harm will result to the county from the certificate
- 12 holder's failure to comply with IC 6-9.
- 13 (e) The department shall revoke or suspend a certificate issued
- 14 under section 1 of this chapter after at least five (5) days notice to the
- 15 certificate holder if:
- 16 (1) the certificate holder owes taxes, penalties, fines, interest, or
- 17 costs due under IC 6-1.1 that remain unpaid at least sixty (60)
- 18 days after the due date under IC 6-1.1; and
- 19 (2) the treasurer of the county to which the taxes are due requests
- 20 the department to revoke or suspend the certificate.
- 21 (f) The department shall reinstate a certificate suspended under
- 22 subsection (e) if the taxes and any penalties due under IC 6-1.1 are paid
- 23 or the county treasurer requests the department to reinstate the
- 24 certificate because an agreement for the payment of taxes and any
- 25 penalties due under IC 6-1.1 has been reached to the satisfaction of the
- 26 county treasurer.
- 27 (g) The department shall revoke a certificate issued under section
- 28 1 of this chapter after at least five (5) days notice to the certificate
- 29 holder if the department finds in a public hearing by a preponderance
- 30 of the evidence that the certificate holder has violated IC 35-45-5-3,
- 31 IC 35-45-5-3.5, or IC 35-45-5-4.
- 32 (h) If a person makes a payment for the certificate under section 1
- 33 or 3 of this chapter with a check, credit card, debit card, or electronic
- 34 funds transfer, and the department is unable to obtain payment of the
- 35 check, credit card, debit card, or electronic funds transfer for its full
- 36 face amount when the check, credit card, debit card, or electronic funds
- 37 transfer is presented for payment through normal banking channels, the
- 38 department shall notify the person by mail that the check, credit card,
- 39 debit card, or electronic funds transfer was not honored and that the
- 40 person has five (5) days after the notice is mailed to pay the fee in cash,
- 41 by certified check, or other guaranteed payment. If the person fails to
- 42 make the payment within the five (5) day period, the department shall



- 1 revoke the certificate.
- 2 (i) If the department finds in a public hearing by a preponderance of  
 3 the evidence that a person has a conviction for ~~a violation of~~  
 4 ~~IC 35-48-4-10.5~~ an offense under IC 35-48-4 and the conviction  
 5 involved the sale of or the offer to sell, in the normal course of  
 6 business, a synthetic drug ~~or~~ (as defined in IC 35-31.5-2-321), a  
 7 synthetic drug lookalike substance (as defined in IC 35-31.5-2-321.5  
 8 (before its repeal on July 1, 2019)), a controlled substance analog (as  
 9 defined in IC 35-48-1-9.3), or a substance represented to be a  
 10 controlled substance (as described in IC 35-48-4-4.6) by a retail  
 11 merchant in a place of business for which the retail merchant has been  
 12 issued a registered retail merchant certificate under section 1 of this  
 13 chapter, the department:
- 14 (1) shall suspend the registered retail merchant certificate for the  
 15 place of business for one (1) year; and  
 16 (2) may not issue another retail merchant certificate under section  
 17 1 of this chapter for one (1) year to any person:
- 18 (A) that:
- 19 (i) applied for; or  
 20 (ii) made a retail transaction under;  
 21 the retail merchant certificate suspended under subdivision  
 22 (1); or  
 23 (B) that:
- 24 (i) owned or co-owned, directly or indirectly; or  
 25 (ii) was an officer, a director, a manager, or a partner of;  
 26 the retail merchant that was issued the retail merchant  
 27 certificate suspended under subdivision (1).
- 28 (j) If the department finds in a public hearing by a preponderance of  
 29 the evidence that a person has a judgment for a violation of  
 30 IC 35-48-4-10.5 (before its repeal on July 1, 2019) as an infraction and  
 31 the violation involved the sale of or the offer to sell, in the normal  
 32 course of business, a synthetic drug or a synthetic drug lookalike  
 33 substance by a retail merchant in a place of business for which the  
 34 retail merchant has been issued a registered retail merchant certificate  
 35 under section 1 of this chapter, the department:
- 36 (1) may suspend the registered retail merchant certificate for the  
 37 place of business for six (6) months; and  
 38 (2) may withhold issuance of another retail merchant certificate  
 39 under section 1 of this chapter for six (6) months to any person:
- 40 (A) that:
- 41 (i) applied for; or  
 42 (ii) made a retail transaction under;



- 1 the retail merchant certificate suspended under subdivision  
 2 (1); or  
 3 (B) that:  
 4 (i) owned or co-owned, directly or indirectly; or  
 5 (ii) was an officer, a director, a manager, or a partner of;  
 6 the retail merchant that was issued the retail merchant  
 7 certificate suspended under subdivision (1).
- 8 (k) If the department finds in a public hearing by a preponderance  
 9 of the evidence that a person has a conviction for a violation of  
 10 IC 35-48-4-10(d)(3) and the conviction involved an offense committed  
 11 by a retail merchant in a place of business for which the retail merchant  
 12 has been issued a registered retail merchant certificate under section 1  
 13 of this chapter, the department:  
 14 (1) shall suspend the registered retail merchant certificate for the  
 15 place of business for one (1) year; and  
 16 (2) may not issue another retail merchant certificate under section  
 17 1 of this chapter for one (1) year to any person:  
 18 (A) that:  
 19 (i) applied for; or  
 20 (ii) made a retail transaction under;  
 21 the retail merchant certificate suspended under subdivision  
 22 (1); or  
 23 (B) that:  
 24 (i) owned or co-owned, directly or indirectly; or  
 25 (ii) was an officer, a director, a manager, or a partner of;  
 26 the retail merchant that was issued the retail merchant  
 27 certificate suspended under subdivision (1).
- 28 SECTION 22. IC 6-3-1-3.5, AS AMENDED BY P.L.234-2019,  
 29 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2020]: Sec. 3.5. When used in this article, the term "adjusted  
 31 gross income" shall mean the following:  
 32 (a) In the case of all individuals, "adjusted gross income" (as  
 33 defined in Section 62 of the Internal Revenue Code), modified as  
 34 follows:  
 35 (1) Subtract income that is exempt from taxation under this article  
 36 by the Constitution and statutes of the United States.  
 37 (2) Except as provided in subsection (c), add an amount equal to  
 38 any deduction or deductions allowed or allowable pursuant to  
 39 Section 62 of the Internal Revenue Code for taxes based on or  
 40 measured by income and levied at the state level by any state of  
 41 the United States.  
 42 (3) Subtract one thousand dollars (\$1,000), or in the case of a



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



- 1 federal gross income by Section 86 of the Internal Revenue Code.  
 2 (9) In the case of a nonresident taxpayer or a resident taxpayer  
 3 residing in Indiana for a period of less than the taxpayer's entire  
 4 taxable year, the total amount of the deductions allowed pursuant  
 5 to subdivisions (3), (4), and (5) shall be reduced to an amount  
 6 which bears the same ratio to the total as the taxpayer's income  
 7 taxable in Indiana bears to the taxpayer's total income.  
 8 (10) In the case of an individual who is a recipient of assistance  
 9 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,  
 10 subtract an amount equal to that portion of the individual's  
 11 adjusted gross income with respect to which the individual is not  
 12 allowed under federal law to retain an amount to pay state and  
 13 local income taxes.  
 14 (11) In the case of an eligible individual, subtract the amount of  
 15 a Holocaust victim's settlement payment included in the  
 16 individual's federal adjusted gross income.  
 17 (12) Subtract an amount equal to the portion of any premiums  
 18 paid during the taxable year by the taxpayer for a qualified long  
 19 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer  
 20 or the taxpayer's spouse, or both.  
 21 (13) Subtract an amount equal to the lesser of:  
 22 (A) two thousand five hundred dollars (\$2,500); or  
 23 (B) the amount of property taxes that are paid during the  
 24 taxable year in Indiana by the individual on the individual's  
 25 principal place of residence.  
 26 (14) Subtract an amount equal to the amount of a September 11  
 27 terrorist attack settlement payment included in the individual's  
 28 federal adjusted gross income.  
 29 (15) Add or subtract the amount necessary to make the adjusted  
 30 gross income of any taxpayer that owns property for which bonus  
 31 depreciation was allowed in the current taxable year or in an  
 32 earlier taxable year equal to the amount of adjusted gross income  
 33 that would have been computed had an election not been made  
 34 under Section 168(k) of the Internal Revenue Code to apply bonus  
 35 depreciation to the property in the year that it was placed in  
 36 service.  
 37 (16) Add an amount equal to any deduction allowed under  
 38 Section 172 of the Internal Revenue Code (concerning net  
 39 operating losses).  
 40 (17) Add or subtract the amount necessary to make the adjusted  
 41 gross income of any taxpayer that placed Section 179 property (as  
 42 defined in Section 179 of the Internal Revenue Code) in service





1 in the current taxable year or in an earlier taxable year equal to  
 2 the amount of adjusted gross income that would have been  
 3 computed had an election for federal income tax purposes not  
 4 been made for the year in which the property was placed in  
 5 service to take deductions under Section 179 of the Internal  
 6 Revenue Code in a total amount exceeding the sum of:

7 (A) twenty-five thousand dollars (\$25,000) to the extent  
 8 deductions under Section 179 of the Internal Revenue Code  
 9 were not elected as provided in clause (B); and

10 (B) for taxable years beginning after December 31, 2017, the  
 11 deductions elected under Section 179 of the Internal Revenue  
 12 Code on property acquired in an exchange if:

13 (i) the exchange would have been eligible for  
 14 nonrecognition of gain or loss under Section 1031 of the  
 15 Internal Revenue Code in effect on January 1, 2017;

16 (ii) the exchange is not eligible for nonrecognition of gain or  
 17 loss under Section 1031 of the Internal Revenue Code; and

18 (iii) the taxpayer made an election to take deductions under  
 19 Section 179 of the Internal Revenue Code with regard to the  
 20 acquired property in the year that the property was placed  
 21 into service.

22 The amount of deductions allowable for an item of property  
 23 under this clause may not exceed the amount of adjusted gross  
 24 income realized on the property that would have been deferred  
 25 under the Internal Revenue Code in effect on January 1, 2017.

26 (18) Subtract an amount equal to the amount of the taxpayer's  
 27 qualified military income that was not excluded from the  
 28 taxpayer's gross income for federal income tax purposes under  
 29 Section 112 of the Internal Revenue Code.

30 (19) Subtract income that is:

31 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 32 derived from patents); and

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

35 (20) Add an amount equal to any income not included in gross  
 36 income as a result of the deferral of income arising from business  
 37 indebtedness discharged in connection with the reacquisition after  
 38 December 31, 2008, and before January 1, 2011, of an applicable  
 39 debt instrument, as provided in Section 108(i) of the Internal  
 40 Revenue Code. Subtract the amount necessary from the adjusted  
 41 gross income of any taxpayer that added an amount to adjusted  
 42 gross income in a previous year to offset the amount included in



- 1 federal gross income as a result of the deferral of income arising  
 2 from business indebtedness discharged in connection with the  
 3 reacquisition after December 31, 2008, and before January 1,  
 4 2011, of an applicable debt instrument, as provided in Section  
 5 108(i) of the Internal Revenue Code.
- 6 (21) Add the amount excluded from federal gross income under  
 7 Section 103 of the Internal Revenue Code for interest received on  
 8 an obligation of a state other than Indiana, or a political  
 9 subdivision of such a state, that is acquired by the taxpayer after  
 10 December 31, 2011.
- 11 (22) Subtract an amount as described in Section 1341(a)(2) of the  
 12 Internal Revenue Code to the extent, if any, that the amount was  
 13 previously included in the taxpayer's adjusted gross income for a  
 14 prior taxable year.
- 15 (23) For taxable years beginning after December 25, 2016, add an  
 16 amount equal to the deduction for deferred foreign income that  
 17 was claimed by the taxpayer for the taxable year under Section  
 18 965(c) of the Internal Revenue Code.
- 19 (24) Subtract any interest expense paid or accrued in the current  
 20 taxable year but not deducted as a result of the limitation imposed  
 21 under Section 163(j)(1) of the Internal Revenue Code. Add any  
 22 interest expense paid or accrued in a previous taxable year but  
 23 allowed as a deduction under Section 163 of the Internal Revenue  
 24 Code in the current taxable year. For purposes of this subdivision,  
 25 an interest expense is considered paid or accrued only in the first  
 26 taxable year the deduction would have been allowable under  
 27 Section 163 of the Internal Revenue Code if the limitation under  
 28 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 29 (25) Subtract the amount that would have been excluded from  
 30 gross income but for the enactment of Section 118(b)(2) of the  
 31 Internal Revenue Code for taxable years ending after December  
 32 22, 2017.
- 33 (26) Subtract any other amounts the taxpayer is entitled to deduct  
 34 under IC 6-3-2.
- 35 (b) In the case of corporations, the same as "taxable income" (as  
 36 defined in Section 63 of the Internal Revenue Code) adjusted as  
 37 follows:
- 38 (1) Subtract income that is exempt from taxation under this article  
 39 by the Constitution and statutes of the United States.
- 40 (2) Add an amount equal to any deduction or deductions allowed  
 41 or allowable pursuant to Section 170 of the Internal Revenue  
 42 Code (concerning charitable contributions).



- 1 (3) Except as provided in subsection (c), add an amount equal to  
 2 any deduction or deductions allowed or allowable pursuant to  
 3 Section 63 of the Internal Revenue Code for taxes based on or  
 4 measured by income and levied at the state level by any state of  
 5 the United States.
- 6 (4) Subtract an amount equal to the amount included in the  
 7 corporation's taxable income under Section 78 of the Internal  
 8 Revenue Code (concerning foreign tax credits).
- 9 (5) Add or subtract the amount necessary to make the adjusted  
 10 gross income of any taxpayer that owns property for which bonus  
 11 depreciation was allowed in the current taxable year or in an  
 12 earlier taxable year equal to the amount of adjusted gross income  
 13 that would have been computed had an election not been made  
 14 under Section 168(k) of the Internal Revenue Code to apply bonus  
 15 depreciation to the property in the year that it was placed in  
 16 service.
- 17 (6) Add an amount equal to any deduction allowed under Section  
 18 172 of the Internal Revenue Code (concerning net operating  
 19 losses).
- 20 (7) Add or subtract the amount necessary to make the adjusted  
 21 gross income of any taxpayer that placed Section 179 property (as  
 22 defined in Section 179 of the Internal Revenue Code) in service  
 23 in the current taxable year or in an earlier taxable year equal to  
 24 the amount of adjusted gross income that would have been  
 25 computed had an election for federal income tax purposes not  
 26 been made for the year in which the property was placed in  
 27 service to take deductions under Section 179 of the Internal  
 28 Revenue Code in a total amount exceeding the sum of:
- 29 (A) twenty-five thousand dollars (\$25,000) to the extent  
 30 deductions under Section 179 of the Internal Revenue Code  
 31 were not elected as provided in clause (B); and
- 32 (B) for taxable years beginning after December 31, 2017, the  
 33 deductions elected under Section 179 of the Internal Revenue  
 34 Code on property acquired in an exchange if:
- 35 (i) the exchange would have been eligible for  
 36 nonrecognition of gain or loss under Section 1031 of the  
 37 Internal Revenue Code in effect on January 1, 2017;
- 38 (ii) the exchange is not eligible for nonrecognition of gain or  
 39 loss under Section 1031 of the Internal Revenue Code; and
- 40 (iii) the taxpayer made an election to take deductions under  
 41 Section 179 of the Internal Revenue Code with regard to the  
 42 acquired property in the year that the property was placed



- 1           into service.
- 2           The amount of deductions allowable for an item of property
- 3           under this clause may not exceed the amount of adjusted gross
- 4           income realized on the property that would have been deferred
- 5           under the Internal Revenue Code in effect on January 1, 2017.
- 6           (8) Add to the extent required by IC 6-3-2-20:
- 7           (A) the amount of intangible expenses (as defined in
- 8           IC 6-3-2-20) for the taxable year that reduced the corporation's
- 9           taxable income (as defined in Section 63 of the Internal
- 10          Revenue Code) for federal income tax purposes; and
- 11          (B) any directly related interest expenses (as defined in
- 12          IC 6-3-2-20) that reduced the corporation's adjusted gross
- 13          income (determined without regard to this subdivision). For
- 14          purposes of this ~~subdivision~~, **clause**, any directly related
- 15          interest expense that constitutes business interest within the
- 16          meaning of Section 163(j) of the Internal Revenue Code shall
- 17          be considered to have reduced the taxpayer's federal taxable
- 18          income only in the first taxable year in which the deduction
- 19          otherwise would have been allowable under Section 163 of the
- 20          Internal Revenue Code if the limitation under Section
- 21          163(j)(1) of the Internal Revenue Code did not exist.
- 22          (9) Add an amount equal to any deduction for dividends paid (as
- 23          defined in Section 561 of the Internal Revenue Code) to
- 24          shareholders of a captive real estate investment trust (as defined
- 25          in section 34.5 of this chapter).
- 26          (10) Subtract income that is:
- 27          (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 28          derived from patents); and
- 29          (B) included in the corporation's taxable income under the
- 30          Internal Revenue Code.
- 31          (11) Add an amount equal to any income not included in gross
- 32          income as a result of the deferral of income arising from business
- 33          indebtedness discharged in connection with the reacquisition after
- 34          December 31, 2008, and before January 1, 2011, of an applicable
- 35          debt instrument, as provided in Section 108(i) of the Internal
- 36          Revenue Code. Subtract from the adjusted gross income of any
- 37          taxpayer that added an amount to adjusted gross income in a
- 38          previous year the amount necessary to offset the amount included
- 39          in federal gross income as a result of the deferral of income
- 40          arising from business indebtedness discharged in connection with
- 41          the reacquisition after December 31, 2008, and before January 1,
- 42          2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
- 2 (12) Add the amount excluded from federal gross income under
- 3 Section 103 of the Internal Revenue Code for interest received on
- 4 an obligation of a state other than Indiana, or a political
- 5 subdivision of such a state, that is acquired by the taxpayer after
- 6 December 31, 2011.
- 7 (13) For taxable years beginning after December 25, 2016:
- 8 (A) for a corporation other than a real estate investment trust,
- 9 add:
- 10 (i) an amount equal to the amount reported by the taxpayer
- 11 on IRC 965 Transition Tax Statement, line 1; or
- 12 (ii) if the taxpayer deducted an amount under Section 965(c)
- 13 of the Internal Revenue Code in determining the taxpayer's
- 14 taxable income for purposes of the federal income tax, the
- 15 amount deducted under Section 965(c) of the Internal
- 16 Revenue Code; and
- 17 (B) for a real estate investment trust, add an amount equal to
- 18 the deduction for deferred foreign income that was claimed by
- 19 the taxpayer for the taxable year under Section 965(c) of the
- 20 Internal Revenue Code, but only to the extent that the taxpayer
- 21 included income pursuant to Section 965 of the Internal
- 22 Revenue Code in its taxable income for federal income tax
- 23 purposes or is required to add back dividends paid under
- 24 subdivision (9).
- 25 (14) Add an amount equal to the deduction that was claimed by
- 26 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 27 Internal Revenue Code (attributable to global intangible
- 28 low-taxed income). The taxpayer shall separately specify the
- 29 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 30 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 31 Internal Revenue Code.
- 32 (15) Subtract any interest expense paid or accrued in the current
- 33 taxable year but not deducted as a result of the limitation imposed
- 34 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 35 interest expense paid or accrued in a previous taxable year but
- 36 allowed as a deduction under Section 163 of the Internal Revenue
- 37 Code in the current taxable year. For purposes of this subdivision,
- 38 an interest expense is considered paid or accrued only in the first
- 39 taxable year the deduction would have been allowable under
- 40 Section 163 of the Internal Revenue Code if the limitation under
- 41 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 42 (16) Subtract the amount that would have been excluded from



1 gross income but for the enactment of Section 118(b)(2) of the  
2 Internal Revenue Code for taxable years ending after December  
3 22, 2017.

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

5 (A) required to add or subtract; or

6 (B) entitled to deduct;

7 under IC 6-3-2.

8 (c) The following apply to taxable years beginning after December  
9 31, 2018, for purposes of the add back of any deduction allowed on the  
10 taxpayer's federal income tax return for wagering taxes, as provided in  
11 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if  
12 the taxpayer is a corporation:

13 (1) For taxable years beginning after December 31, 2018, and  
14 before January 1, 2020, a taxpayer is required to add back under  
15 this section eighty-seven and five-tenths percent (87.5%) of any  
16 deduction allowed on the taxpayer's federal income tax return for  
17 wagering taxes.

18 (2) For taxable years beginning after December 31, 2019, and  
19 before January 1, 2021, a taxpayer is required to add back under  
20 this section seventy-five percent (75%) of any deduction allowed  
21 on the taxpayer's federal income tax return for wagering taxes.

22 (3) For taxable years beginning after December 31, 2020, and  
23 before January 1, 2022, a taxpayer is required to add back under  
24 this section sixty-two and five-tenths percent (62.5%) of any  
25 deduction allowed on the taxpayer's federal income tax return for  
26 wagering taxes.

27 (4) For taxable years beginning after December 31, 2021, and  
28 before January 1, 2023, a taxpayer is required to add back under  
29 this section fifty percent (50%) of any deduction allowed on the  
30 taxpayer's federal income tax return for wagering taxes.

31 (5) For taxable years beginning after December 31, 2022, and  
32 before January 1, 2024, a taxpayer is required to add back under  
33 this section thirty-seven and five-tenths percent (37.5%) of any  
34 deduction allowed on the taxpayer's federal income tax return for  
35 wagering taxes.

36 (6) For taxable years beginning after December 31, 2023, and  
37 before January 1, 2025, a taxpayer is required to add back under  
38 this section twenty-five percent (25%) of any deduction allowed  
39 on the taxpayer's federal income tax return for wagering taxes.

40 (7) For taxable years beginning after December 31, 2024, and  
41 before January 1, 2026, a taxpayer is required to add back under  
42 this section twelve and five-tenths percent (12.5%) of any



- 1 deduction allowed on the taxpayer's federal income tax return for  
2 wagering taxes.
- 3 (8) For taxable years beginning after December 31, 2025, a  
4 taxpayer is not required to add back under this section any amount  
5 of a deduction allowed on the taxpayer's federal income tax return  
6 for wagering taxes.
- 7 (d) In the case of life insurance companies (as defined in Section  
8 816(a) of the Internal Revenue Code) that are organized under Indiana  
9 law, the same as "life insurance company taxable income" (as defined  
10 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 11 (1) Subtract income that is exempt from taxation under this article  
12 by the Constitution and statutes of the United States.
- 13 (2) Add an amount equal to any deduction allowed or allowable  
14 under Section 170 of the Internal Revenue Code (concerning  
15 charitable contributions).
- 16 (3) Add an amount equal to a deduction allowed or allowable  
17 under Section 805 or Section 832(c) of the Internal Revenue Code  
18 for taxes based on or measured by income and levied at the state  
19 level by any state.
- 20 (4) Subtract an amount equal to the amount included in the  
21 company's taxable income under Section 78 of the Internal  
22 Revenue Code (concerning foreign tax credits).
- 23 (5) Add or subtract the amount necessary to make the adjusted  
24 gross income of any taxpayer that owns property for which bonus  
25 depreciation was allowed in the current taxable year or in an  
26 earlier taxable year equal to the amount of adjusted gross income  
27 that would have been computed had an election not been made  
28 under Section 168(k) of the Internal Revenue Code to apply bonus  
29 depreciation to the property in the year that it was placed in  
30 service.
- 31 (6) Add an amount equal to any deduction allowed under Section  
32 172 of the Internal Revenue Code (concerning net operating  
33 losses).
- 34 (7) Add or subtract the amount necessary to make the adjusted  
35 gross income of any taxpayer that placed Section 179 property (as  
36 defined in Section 179 of the Internal Revenue Code) in service  
37 in the current taxable year or in an earlier taxable year equal to  
38 the amount of adjusted gross income that would have been  
39 computed had an election for federal income tax purposes not  
40 been made for the year in which the property was placed in  
41 service to take deductions under Section 179 of the Internal  
42 Revenue Code in a total amount exceeding the sum of:



- 1 (A) twenty-five thousand dollars (\$25,000) to the extent  
 2 deductions under Section 179 of the Internal Revenue Code  
 3 were not elected as provided in clause (B); and  
 4 (B) for taxable years beginning after December 31, 2017, the  
 5 deductions elected under Section 179 of the Internal Revenue  
 6 Code on property acquired in an exchange if:  
 7 (i) the exchange would have been eligible for  
 8 nonrecognition of gain or loss under Section 1031 of the  
 9 Internal Revenue Code in effect on January 1, 2017;  
 10 (ii) the exchange is not eligible for nonrecognition of gain or  
 11 loss under Section 1031 of the Internal Revenue Code; and  
 12 (iii) the taxpayer made an election to take deductions under  
 13 Section 179 of the Internal Revenue Code with regard to the  
 14 acquired property in the year that the property was placed  
 15 into service.
- 16 The amount of deductions allowable for an item of property  
 17 under this clause may not exceed the amount of adjusted gross  
 18 income realized on the property that would have been deferred  
 19 under the Internal Revenue Code in effect on January 1, 2017.
- 20 (8) Subtract income that is:  
 21 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 22 derived from patents); and  
 23 (B) included in the insurance company's taxable income under  
 24 the Internal Revenue Code.
- 25 (9) Add an amount equal to any income not included in gross  
 26 income as a result of the deferral of income arising from business  
 27 indebtedness discharged in connection with the reacquisition after  
 28 December 31, 2008, and before January 1, 2011, of an applicable  
 29 debt instrument, as provided in Section 108(i) of the Internal  
 30 Revenue Code. Subtract from the adjusted gross income of any  
 31 taxpayer that added an amount to adjusted gross income in a  
 32 previous year the amount necessary to offset the amount included  
 33 in federal gross income as a result of the deferral of income  
 34 arising from business indebtedness discharged in connection with  
 35 the reacquisition after December 31, 2008, and before January 1,  
 36 2011, of an applicable debt instrument, as provided in Section  
 37 108(i) of the Internal Revenue Code.
- 38 (10) Add an amount equal to any exempt insurance income under  
 39 Section 953(e) of the Internal Revenue Code that is active  
 40 financing income under Subpart F of Subtitle A, Chapter 1,  
 41 Subchapter N of the Internal Revenue Code.
- 42 (11) Add the amount excluded from federal gross income under





1 Section 103 of the Internal Revenue Code for interest received on  
2 an obligation of a state other than Indiana, or a political  
3 subdivision of such a state, that is acquired by the taxpayer after  
4 December 31, 2011.

5 (12) For taxable years beginning after December 25, 2016, add:

6 (A) an amount equal to the amount reported by the taxpayer on  
7 IRC 965 Transition Tax Statement, line 1; or

8 (B) if the taxpayer deducted an amount under Section 965(c)  
9 of the Internal Revenue Code in determining the taxpayer's  
10 taxable income for purposes of the federal income tax, the  
11 amount deducted under Section 965(c) of the Internal Revenue  
12 Code.

13 (13) Add an amount equal to the deduction that was claimed by  
14 the taxpayer for the taxable year under Section 250(a)(1)(B) of the  
15 Internal Revenue Code (attributable to global intangible  
16 low-taxed income). The taxpayer shall separately specify the  
17 amount of the reduction under Section 250(a)(1)(B)(i) of the  
18 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the  
19 Internal Revenue Code.

20 (14) Subtract any interest expense paid or accrued in the current  
21 taxable year but not deducted as a result of the limitation imposed  
22 under Section 163(j)(1) of the Internal Revenue Code. Add any  
23 interest expense paid or accrued in a previous taxable year but  
24 allowed as a deduction under Section 163 of the Internal Revenue  
25 Code in the current taxable year. For purposes of this subdivision,  
26 an interest expense is considered paid or accrued only in the first  
27 taxable year the deduction would have been allowable under  
28 Section 163 of the Internal Revenue Code if the limitation under  
29 Section 163(j)(1) of the Internal Revenue Code did not exist.

30 (15) Subtract the amount that would have been excluded from  
31 gross income but for the enactment of Section 118(b)(2) of the  
32 Internal Revenue Code for taxable years ending after December  
33 22, 2017.

34 (16) Add or subtract any other amounts the taxpayer is:

35 (A) required to add or subtract; or

36 (B) entitled to deduct;

37 under IC 6-3-2.

38 (e) In the case of insurance companies subject to tax under Section  
39 831 of the Internal Revenue Code and organized under Indiana law, the  
40 same as "taxable income" (as defined in Section 832 of the Internal  
41 Revenue Code), adjusted as follows:

42 (1) Subtract income that is exempt from taxation under this article



- 1 by the Constitution and statutes of the United States.
- 2 (2) Add an amount equal to any deduction allowed or allowable
- 3 under Section 170 of the Internal Revenue Code (concerning
- 4 charitable contributions).
- 5 (3) Add an amount equal to a deduction allowed or allowable
- 6 under Section 805 or Section 832(c) of the Internal Revenue Code
- 7 for taxes based on or measured by income and levied at the state
- 8 level by any state.
- 9 (4) Subtract an amount equal to the amount included in the
- 10 company's taxable income under Section 78 of the Internal
- 11 Revenue Code (concerning foreign tax credits).
- 12 (5) Add or subtract the amount necessary to make the adjusted
- 13 gross income of any taxpayer that owns property for which bonus
- 14 depreciation was allowed in the current taxable year or in an
- 15 earlier taxable year equal to the amount of adjusted gross income
- 16 that would have been computed had an election not been made
- 17 under Section 168(k) of the Internal Revenue Code to apply bonus
- 18 depreciation to the property in the year that it was placed in
- 19 service.
- 20 (6) Add an amount equal to any deduction allowed under Section
- 21 172 of the Internal Revenue Code (concerning net operating
- 22 losses).
- 23 (7) 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 the sum of:
- 32 (A) twenty-five thousand dollars (\$25,000) to the extent
- 33 deductions under Section 179 of the Internal Revenue Code
- 34 were not elected as provided in clause (B); and
- 35 (B) for taxable years beginning after December 31, 2017, the
- 36 deductions elected under Section 179 of the Internal Revenue
- 37 Code on property acquired in an exchange if:
- 38 (i) the exchange would have been eligible for
- 39 nonrecognition of gain or loss under Section 1031 of the
- 40 Internal Revenue Code in effect on January 1, 2017;
- 41 (ii) the exchange is not eligible for nonrecognition of gain or
- 42 loss under Section 1031 of the Internal Revenue Code; and



- 1 (iii) the taxpayer made an election to take deductions under  
 2 Section 179 of the Internal Revenue Code with regard to the  
 3 acquired property in the year that the property was placed  
 4 into service.
- 5 The amount of deductions allowable for an item of property  
 6 under this clause may not exceed the amount of adjusted gross  
 7 income realized on the property that would have been deferred  
 8 under the Internal Revenue Code in effect on January 1, 2017.
- 9 (8) Subtract income that is:
- 10 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 11 derived from patents); and
- 12 (B) included in the insurance company's taxable income under  
 13 the Internal Revenue Code.
- 14 (9) Add an amount equal to any income not included in gross  
 15 income as a result of the deferral of income arising from business  
 16 indebtedness discharged in connection with the reacquisition after  
 17 December 31, 2008, and before January 1, 2011, of an applicable  
 18 debt instrument, as provided in Section 108(i) of the Internal  
 19 Revenue Code. Subtract from the adjusted gross income of any  
 20 taxpayer that added an amount to adjusted gross income in a  
 21 previous year the amount necessary to offset the amount included  
 22 in federal gross income as a result of the deferral of income  
 23 arising from business indebtedness discharged in connection with  
 24 the reacquisition after December 31, 2008, and before January 1,  
 25 2011, of an applicable debt instrument, as provided in Section  
 26 108(i) of the Internal Revenue Code.
- 27 (10) Add an amount equal to any exempt insurance income under  
 28 Section 953(e) of the Internal Revenue Code that is active  
 29 financing income under Subpart F of Subtitle A, Chapter 1,  
 30 Subchapter N of the Internal Revenue Code.
- 31 (11) 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 (12) For taxable years beginning after December 25, 2016, add:
- 37 (A) an amount equal to the amount reported by the taxpayer on  
 38 IRC 965 Transition Tax Statement, line 1; or
- 39 (B) if the taxpayer deducted an amount under Section 965(c)  
 40 of the Internal Revenue Code in determining the taxpayer's  
 41 taxable income for purposes of the federal income tax, the  
 42 amount deducted under Section 965(c) of the Internal Revenue



- 1 Code.
- 2 (13) Add an amount equal to the deduction that was claimed by
- 3 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 4 Internal Revenue Code (attributable to global intangible
- 5 low-taxed income). The taxpayer shall separately specify the
- 6 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 7 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 8 Internal Revenue Code.
- 9 (14) Subtract any interest expense paid or accrued in the current
- 10 taxable year but not deducted as a result of the limitation imposed
- 11 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 12 interest expense paid or accrued in a previous taxable year but
- 13 allowed as a deduction under Section 163 of the Internal Revenue
- 14 Code in the current taxable year. For purposes of this subdivision,
- 15 an interest expense is considered paid or accrued only in the first
- 16 taxable year the deduction would have been allowable under
- 17 Section 163 of the Internal Revenue Code if the limitation under
- 18 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 19 (15) Subtract the amount that would have been excluded from
- 20 gross income but for the enactment of Section 118(b)(2) of the
- 21 Internal Revenue Code for taxable years ending after December
- 22 22, 2017.
- 23 (16) Add or subtract any other amounts the taxpayer is:
- 24 (A) required to add or subtract; or
- 25 (B) entitled to deduct;
- 26 under IC 6-3-2.
- 27 (f) In the case of trusts and estates, "taxable income" (as defined for
- 28 trusts and estates in Section 641(b) of the Internal Revenue Code)
- 29 adjusted as follows:
- 30 (1) Subtract income that is exempt from taxation under this article
- 31 by the Constitution and statutes of the United States.
- 32 (2) Subtract an amount equal to the amount of a September 11
- 33 terrorist attack settlement payment included in the federal
- 34 adjusted gross income of the estate of a victim of the September
- 35 11 terrorist attack or a trust to the extent the trust benefits a victim
- 36 of the September 11 terrorist attack.
- 37 (3) Add or subtract the amount necessary to make the adjusted
- 38 gross income of any taxpayer that owns property for which bonus
- 39 depreciation was allowed in the current taxable year or in an
- 40 earlier taxable year equal to the amount of adjusted gross income
- 41 that would have been computed had an election not been made
- 42 under Section 168(k) of the Internal Revenue Code to apply bonus



- 1 depreciation to the property in the year that it was placed in  
 2 service.
- 3 (4) Add an amount equal to any deduction allowed under Section  
 4 172 of the Internal Revenue Code (concerning net operating  
 5 losses).
- 6 (5) Add or subtract the amount necessary to make the adjusted  
 7 gross income of any taxpayer that placed Section 179 property (as  
 8 defined in Section 179 of the Internal Revenue Code) in service  
 9 in the current taxable year or in an earlier taxable year equal to  
 10 the amount of adjusted gross income that would have been  
 11 computed had an election for federal income tax purposes not  
 12 been made for the year in which the property was placed in  
 13 service to take deductions under Section 179 of the Internal  
 14 Revenue Code in a total amount exceeding the sum of:
- 15 (A) twenty-five thousand dollars (\$25,000) to the extent  
 16 deductions under Section 179 of the Internal Revenue Code  
 17 were not elected as provided in clause (B); and
- 18 (B) for taxable years beginning after December 31, 2017, the  
 19 deductions elected under Section 179 of the Internal Revenue  
 20 Code on property acquired in an exchange if:
- 21 (i) the exchange would have been eligible for  
 22 nonrecognition of gain or loss under Section 1031 of the  
 23 Internal Revenue Code in effect on January 1, 2017;
- 24 (ii) the exchange is not eligible for nonrecognition of gain or  
 25 loss under Section 1031 of the Internal Revenue Code; and
- 26 (iii) the taxpayer made an election to take deductions under  
 27 Section 179 of the Internal Revenue Code with regard to the  
 28 acquired property in the year that the property was placed  
 29 into service.
- 30 The amount of deductions allowable for an item of property  
 31 under this clause may not exceed the amount of adjusted gross  
 32 income realized on the property that would have been deferred  
 33 under the Internal Revenue Code in effect on January 1, 2017.
- 34 (6) Subtract income that is:
- 35 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 36 derived from patents); and
- 37 (B) included in the taxpayer's taxable income under the  
 38 Internal Revenue Code.
- 39 (7) Add an amount equal to any income not included in gross  
 40 income as a result of the deferral of income arising from business  
 41 indebtedness discharged in connection with the reacquisition after  
 42 December 31, 2008, and before January 1, 2011, of an applicable



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

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

15 (9) For taxable years beginning after December 25, 2016, add an  
 16 amount equal to:

17 (A) the amount reported by the taxpayer on IRC 965  
 18 Transition Tax Statement, line 1;

19 (B) if the taxpayer deducted an amount under Section 965(c)  
 20 of the Internal Revenue Code in determining the taxpayer's  
 21 taxable income for purposes of the federal income tax, the  
 22 amount deducted under Section 965(c) of the Internal Revenue  
 23 Code; and

24 (C) with regard to any amounts of income under Section 965  
 25 of the Internal Revenue Code distributed by the taxpayer, the  
 26 deduction under Section 965(c) of the Internal Revenue Code  
 27 attributable to such distributed amounts and not reported to the  
 28 beneficiary.

29 For purposes of this article, the amount required to be added back  
 30 under clause (B) is not considered to be distributed or  
 31 distributable to a beneficiary of the estate or trust for purposes of  
 32 Sections 651 and 661 of the Internal Revenue Code.

33 (10) Subtract any interest expense paid or accrued in the current  
 34 taxable year but not deducted as a result of the limitation imposed  
 35 under Section 163(j)(1) of the Internal Revenue Code. Add any  
 36 interest expense paid or accrued in a previous taxable year but  
 37 allowed as a deduction under Section 163 of the Internal Revenue  
 38 Code in the current taxable year. For purposes of this subdivision,  
 39 an interest expense is considered paid or accrued only in the first  
 40 taxable year the deduction would have been allowable under  
 41 Section 163 of the Internal Revenue Code if the limitation under  
 42 Section 163(j)(1) of the Internal Revenue Code did not exist.



- 1 (11) Add an amount equal to the deduction for qualified business  
 2 income that was claimed by the taxpayer for the taxable year  
 3 under Section 199A of the Internal Revenue Code.
- 4 (12) Subtract the amount that would have been excluded from  
 5 gross income but for the enactment of Section 118(b)(2) of the  
 6 Internal Revenue Code for taxable years ending after December  
 7 22, 2017.
- 8 (13) Add or subtract any other amounts the taxpayer is:  
 9 (A) required to add or subtract; or  
 10 (B) entitled to deduct;  
 11 under IC 6-3-2.
- 12 (g) Subsections (a)(26), (b)(17), (d)(16), (e)(16), or (f)(13) may not  
 13 be construed to require an add back or allow a deduction or exemption  
 14 more than once for a particular add back, deduction, or exemption.
- 15 (h) For taxable years beginning after December 25, 2016, if:  
 16 (1) a taxpayer is a shareholder, either directly or indirectly, in a  
 17 corporation that is an E&P deficit foreign corporation as defined  
 18 in Section 965(b)(3)(B) of the Internal Revenue Code, and the  
 19 earnings and profit deficit, or a portion of the earnings and profit  
 20 deficit, of the E&P deficit foreign corporation is permitted to  
 21 reduce the federal adjusted gross income or federal taxable  
 22 income of the taxpayer, the deficit, or the portion of the deficit,  
 23 shall also reduce the amount taxable under this section to the  
 24 extent permitted under the Internal Revenue Code, however, in no  
 25 case shall this permit a reduction in the amount taxable under  
 26 Section 965 of the Internal Revenue Code for purposes of this  
 27 section to be less than zero (0); and  
 28 (2) the Internal Revenue Service issues guidance that such an  
 29 income or deduction is not reported directly on a federal tax  
 30 return or is to be reported in a manner different than specified in  
 31 this section, this section shall be construed as if federal adjusted  
 32 gross income or federal taxable income included the income or  
 33 deduction.
- 34 SECTION 23. IC 6-3-2-2, AS AMENDED BY P.L.158-2019,  
 35 SECTION 7, AND AS AMENDED BY P.L.234-2019, SECTION 10,  
 36 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) With regard to corporations  
 38 and nonresident persons, "adjusted gross income derived from sources  
 39 within Indiana", for the purposes of this article, shall mean and include:  
 40 (1) income from real or tangible personal property located in this  
 41 state;  
 42 (2) income from doing business in this state;



- 1 (3) income from a trade or profession conducted in this state;  
 2 (4) compensation for labor or services rendered within this state;  
 3 and  
 4 (5) income from stocks, bonds, notes, bank deposits, patents,  
 5 copyrights, secret processes and formulas, good will, trademarks,  
 6 trade brands, franchises, and other intangible personal property to  
 7 the extent that the income is apportioned to Indiana under this  
 8 section or if the income is allocated to Indiana or considered to be  
 9 derived from sources within Indiana under this section.
- 10 Income from a pass through entity shall be characterized in a manner  
 11 consistent with the income's characterization for federal income tax  
 12 purposes and shall be considered Indiana source income as if the  
 13 person, corporation, or pass through entity that received the income had  
 14 directly engaged in the income producing activity. Income that is  
 15 derived from one (1) pass through entity and is considered to pass  
 16 through to another pass through entity does not change these  
 17 characteristics or attribution provisions. In the case of nonbusiness  
 18 income described in subsection (g), only so much of such income as is  
 19 allocated to this state under the provisions of subsections (h) through  
 20 (k) shall be deemed to be derived from sources within Indiana. In the  
 21 case of business income, only so much of such income as is  
 22 apportioned to this state under the provision of subsection (b) shall be  
 23 deemed to be derived from sources within the state of Indiana. In the  
 24 case of compensation of a team member (as defined in section 2.7 of  
 25 this chapter), only the portion of income determined to be Indiana  
 26 income under section 2.7 of this chapter is considered derived from  
 27 sources within Indiana. In the case of a corporation that is a life  
 28 insurance company (as defined in Section 816(a) of the Internal  
 29 Revenue Code) or an insurance company that is subject to tax under  
 30 Section 831 of the Internal Revenue Code, only so much of the income  
 31 as is apportioned to Indiana under subsection ~~(r)~~ (s) is considered  
 32 derived from sources within Indiana. *Income derived from Indiana*  
 33 *shall be taxable to the fullest extent permitted by the Constitution of the*  
 34 *United States and federal law, regardless of whether the taxpayer has*  
 35 *a physical presence in Indiana.*
- 36 (b) Except as provided in subsection (l), if business income of a  
 37 corporation or a nonresident person is derived from sources within the  
 38 state of Indiana and from sources without the state of Indiana, the  
 39 business income derived from sources within this state shall be  
 40 determined by multiplying the business income derived from sources  
 41 both within and without the state of Indiana by the following:  
 42 (1) For all taxable years that begin after December 31, 2006, and





- 1 before January 1, 2008, a fraction. The:
- 2 (A) numerator of the fraction is the sum of the property factor
- 3 plus the payroll factor plus the product of the sales factor
- 4 multiplied by three (3); and
- 5 (B) denominator of the fraction is five (5).
- 6 (2) For all taxable years that begin after December 31, 2007, and
- 7 before January 1, 2009, a fraction. The:
- 8 (A) numerator of the fraction is the property factor plus the
- 9 payroll factor plus the product of the sales factor multiplied by
- 10 four and sixty-seven hundredths (4.67); and
- 11 (B) denominator of the fraction is six and sixty-seven
- 12 hundredths (6.67).
- 13 (3) For all taxable years beginning after December 31, 2008, and
- 14 before January 1, 2010, a fraction. The:
- 15 (A) numerator of the fraction is the property factor plus the
- 16 payroll factor plus the product of the sales factor multiplied by
- 17 eight (8); and
- 18 (B) denominator of the fraction is ten (10).
- 19 (4) For all taxable years beginning after December 31, 2009, and
- 20 before January 1, 2011, a fraction. The:
- 21 (A) numerator of the fraction is the property factor plus the
- 22 payroll factor plus the product of the sales factor multiplied by
- 23 eighteen (18); and
- 24 (B) denominator of the fraction is twenty (20).
- 25 (5) For all taxable years beginning after December 31, 2010, the
- 26 sales factor.
- 27 (c) The property factor is a fraction, the numerator of which is the
- 28 average value of the taxpayer's real and tangible personal property
- 29 owned or rented and used in this state during the taxable year and the
- 30 denominator of which is the average value of all the taxpayer's real and
- 31 tangible personal property owned or rented and used during the taxable
- 32 year. However, with respect to a foreign corporation, the denominator
- 33 does not include the average value of real or tangible personal property
- 34 owned or rented and used in a place that is outside the United States.
- 35 Property owned by the taxpayer is valued at its original cost. Property
- 36 rented by the taxpayer is valued at eight (8) times the net annual rental
- 37 rate. Net annual rental rate is the annual rental rate paid by the taxpayer
- 38 less any annual rental rate received by the taxpayer from subrentals.
- 39 The average of property shall be determined by averaging the values at
- 40 the beginning and ending of the taxable year, but the department may
- 41 require the averaging of monthly values during the taxable year if
- 42 reasonably required to reflect properly the average value of the



- 1 taxpayer's property.
- 2 (d) The payroll factor is a fraction, the numerator of which is the
- 3 total amount paid in this state during the taxable year by the taxpayer
- 4 for compensation, and the denominator of which is the total
- 5 compensation paid everywhere during the taxable year. However, with
- 6 respect to a foreign corporation, the denominator does not include
- 7 compensation paid in a place that is outside the United States.
- 8 Compensation is paid in this state if:
- 9 (1) the individual's service is performed entirely within the state;
- 10 (2) the individual's service is performed both within and without
- 11 this state, but the service performed without this state is incidental
- 12 to the individual's service within this state; or
- 13 (3) some of the service is performed in this state and:
- 14 (A) the base of operations or, if there is no base of operations,
- 15 the place from which the service is directed or controlled is in
- 16 this state; or
- 17 (B) the base of operations or the place from which the service
- 18 is directed or controlled is not in any state in which some part
- 19 of the service is performed, but the individual is a resident of
- 20 this state.
- 21 (e) The sales factor is a fraction, the numerator of which is the total
- 22 sales of the taxpayer in this state during the taxable year, and the
- 23 denominator of which is the total sales of the taxpayer everywhere
- 24 during the taxable year. Sales include receipts from intangible property
- 25 and receipts from the sale or exchange of intangible property. However,
- 26 with respect to a foreign corporation, the denominator does not include
- 27 sales made in a place that is outside the United States. *Receipts from*
- 28 *intangible personal property are derived from sources within Indiana*
- 29 *if the receipts from the intangible personal property are attributable*
- 30 *to Indiana under section 2.2 of this chapter.* Regardless of the f.o.b.
- 31 point or other conditions of the sale, sales of tangible personal property
- 32 are in this state if:
- 33 (1) the property is delivered or shipped to a purchaser that is
- 34 within Indiana, other than the United States government; or
- 35 (2) the property is shipped from an office, a store, a warehouse, a
- 36 factory, or other place of storage in this state and the purchaser is
- 37 the United States government.
- 38 Gross receipts derived from commercial printing as described in
- 39 IC 6-2.5-1-10 and from the sale of *computer* software shall be treated
- 40 as sales of tangible personal property for purposes of this chapter.
- 41 (f) Sales, other than *receipts from intangible property covered by*
- 42 *subsection (e) and* sales of tangible personal property, are in this state



1 *if* as follows:

2 (1) *the income-producing activity is performed in this state; or*  
 3 *The receipts are attributable to Indiana:*

4 (A) *under subsection ~~(r)~~, (s), ~~or~~ (t), **or (u)**; or*

5 (B) *under section 2.2 of this chapter.*

6 (2) *the income-producing activity is performed both within and*  
 7 *without this state and a greater proportion of the*  
 8 *income-producing activity is performed in this state than in any*  
 9 *other state, based on costs of performance. The receipts are from*  
 10 *the provision of telecommunications services and broadcast*  
 11 *services, provided that:*

12 (A) *all of the costs of performance related to the receipts are*  
 13 *attributable to Indiana; or*

14 (B) *if the costs of performance are incurred both within and*  
 15 *outside this state, the greater portion of such costs are*  
 16 *incurred in this state than in any other state.*

17 (3) *Receipts, other than receipts described in subdivisions (1) and*  
 18 *(2), are in this state if the taxpayer's market for the sales is in this*  
 19 *state. The taxpayer's market for sales is in this state:*

20 (A) *in the case of sale, rental, lease, or license of real*  
 21 *property, if and to the extent the property is located in this*  
 22 *state;*

23 (B) *in the case of rental, lease, or license of tangible personal*  
 24 *property, if and to the extent the property is located in this*  
 25 *state;*

26 (C) *in the case of sale of a service, if and to the extent the*  
 27 *benefit of the service is received in this state;*

28 (D) *in the case of intangible property that is rented, leased, or*  
 29 *licensed, if and to the extent the property is used in this state,*  
 30 *provided that intangible property used in marketing a good or*

31 *service to a consumer is "used in this state" if that good or*  
 32 *service is purchased by a consumer who is in this state; and*

33 (E) *in the case of intangible property that is sold, if and to the*  
 34 *extent the property is used in this state, provided that:*

35 (i) *a contract right, government license, or similar*  
 36 *intangible property that authorizes the holder to conduct a*  
 37 *business activity in a specific geographic area is "used in*  
 38 *this state" if the geographic area includes all or part of this*  
 39 *state;*

40 (ii) *receipts from intangible property sales that are*  
 41 *contingent on the productivity, use, or disposition of the*  
 42 *intangible property shall be treated as receipts from the*



1                    *rental, lease, or licensing of such intangible property under*  
 2                    *clause (D); and*

3                    *(iii) all other receipts from a sale of intangible property*  
 4                    *shall be excluded from the numerator and denominator of*  
 5                    *the receipts factor.*

6                    *(4) If the state or states of attribution under subdivision (3)*  
 7                    *cannot be determined, the state or states of attribution shall be*  
 8                    *determined by the state or states in which the delivery of the*  
 9                    *service occurs.*

10                   *(5) If the state of attribution cannot be determined under*  
 11                   *subdivision (3) or (4), such receipt shall be excluded from the*  
 12                   *denominator of the receipts factor.*

13                   (g) Rents and royalties from real or tangible personal property,  
 14                   capital gains, interest, dividends, or patent or copyright royalties, to the  
 15                   extent that they constitute nonbusiness income, shall be allocated as  
 16                   provided in subsections (h) through (k).

17                   (h)(1) Net rents and royalties from real property located in this state  
 18                   are allocable to this state.

19                   (2) Net rents and royalties from tangible personal property are  
 20                   allocated to this state:

21                   (i) if and to the extent that the property is utilized in this state; or

22                   (ii) in their entirety if the taxpayer's commercial domicile is in this  
 23                   state and the taxpayer is not organized under the laws of or  
 24                   taxable in the state in which the property is utilized.

25                   (3) The extent of utilization of tangible personal property in a state  
 26                   is determined by multiplying the rents and royalties by a fraction, the  
 27                   numerator of which is the number of days of physical location of the  
 28                   property in the state during the rental or royalty period in the taxable  
 29                   year, and the denominator of which is the number of days of physical  
 30                   location of the property everywhere during all rental or royalty periods  
 31                   in the taxable year. If the physical location of the property during the  
 32                   rental or royalty period is unknown or unascertainable by the taxpayer,  
 33                   tangible personal property is utilized in the state in which the property  
 34                   was located at the time the rental or royalty payer obtained possession.

35                   (i)(1) Capital gains and losses from sales of real property located in  
 36                   this state are allocable to this state.

37                   (2) Capital gains and losses from sales of tangible personal property  
 38                   are allocable to this state if:

39                   (i) the property had a situs in this state at the time of the sale; or

40                   (ii) the taxpayer's commercial domicile is in this state and the  
 41                   taxpayer is not taxable in the state in which the property had a  
 42                   situs.



1 (3) Capital gains and losses from sales of intangible personal  
 2 property are allocable to this state if the taxpayer's commercial  
 3 domicile is in this state.

4 (j) Interest and dividends are allocable to this state if the taxpayer's  
 5 commercial domicile is in this state.

6 (k)(1) Patent and copyright royalties are allocable to this state:

7 (i) if and to the extent that the patent or copyright is utilized by  
 8 the taxpayer in this state; or

9 (ii) if and to the extent that the patent or copyright is utilized by  
 10 the taxpayer in a state in which the taxpayer is not taxable and the  
 11 taxpayer's commercial domicile is in this state.

12 (2) A patent is utilized in a state to the extent that it is employed  
 13 in production, fabrication, manufacturing, or other processing in  
 14 the state or to the extent that a patented product is produced in the  
 15 state. If the basis of receipts from patent royalties does not permit  
 16 allocation to states or if the accounting procedures do not reflect  
 17 states of utilization, the patent is utilized in the state in which the  
 18 taxpayer's commercial domicile is located.

19 (3) A copyright is utilized in a state to the extent that printing or  
 20 other publication originates in the state. If the basis of receipts  
 21 from copyright royalties does not permit allocation to states or if  
 22 the accounting procedures do not reflect states of utilization, the  
 23 copyright is utilized in the state in which the taxpayer's  
 24 commercial domicile is located.

25 (l) If the allocation and apportionment provisions of this article do  
 26 not fairly represent the taxpayer's income derived from sources within  
 27 the state of Indiana, the taxpayer may petition for or the department  
 28 may require, in respect to all or any part of the taxpayer's business  
 29 activity, if reasonable:

30 (1) separate accounting;

31 (2) for a taxable year beginning before January 1, 2011, the  
 32 exclusion of any one (1) or more of the factors, except the sales  
 33 factor;

34 (3) the inclusion of one (1) or more additional factors which will  
 35 fairly represent the taxpayer's income derived from sources within  
 36 the state of Indiana; or

37 (4) the employment of any other method to effectuate an equitable  
 38 allocation and apportionment of the taxpayer's income.

39 Notwithstanding IC 6-8.1-5-1(c), a taxpayer petitioning for, or the  
 40 department requiring, the use of an alternative method to effectuate an  
 41 equitable allocation and apportionment of the taxpayer's income under  
 42 this subsection bears the burden of proof that the allocation and



1 appportionment provisions of this article do not fairly represent the  
 2 taxpayer's income derived from sources within this state and that the  
 3 alternative method to the allocation and apportionment provisions of  
 4 this article is reasonable.

5 (m) In the case of two (2) or more organizations, trades, or  
 6 businesses owned or controlled directly or indirectly by the same  
 7 interests, the department shall distribute, apportion, or allocate the  
 8 income derived from sources within the state of Indiana between and  
 9 among those organizations, trades, or businesses in order to fairly  
 10 reflect and report the income derived from sources within the state of  
 11 Indiana by various taxpayers.

12 (n) For purposes of allocation and apportionment of income under  
 13 this article, a taxpayer is taxable in another state if:

14 (1) in that state the taxpayer is subject to a net income tax, a  
 15 franchise tax measured by net income, a franchise tax for the  
 16 privilege of doing business, or a corporate stock tax; or

17 (2) that state has jurisdiction to subject the taxpayer to a net  
 18 income tax regardless of whether, in fact, the state does or does  
 19 not.

20 (o) Notwithstanding subsections (l) and (m), the department may  
 21 not, under any circumstances, require that income, deductions, and  
 22 credits attributable to a taxpayer and another entity be reported in a  
 23 combined income tax return for any taxable year, if the other entity is:

24 (1) a foreign corporation; or

25 (2) a corporation that is classified as a foreign operating  
 26 corporation for the taxable year by section 2.4 of this chapter.

27 (p) Notwithstanding subsections (l) and (m), the department may not  
 28 require that income, deductions, and credits attributable to a taxpayer  
 29 and another entity not described in subsection (o)(1) or (o)(2) be  
 30 reported in a combined income tax return for any taxable year, unless  
 31 the department is unable to fairly reflect the taxpayer's adjusted gross  
 32 income for the taxable year through use of other powers granted to the  
 33 department by subsections (l) and (m).

34 (q) Notwithstanding subsections (o) and (p), one (1) or more  
 35 taxpayers may petition the department under subsection (l) for  
 36 permission to file a combined income tax return for a taxable year. The  
 37 petition to file a combined income tax return must be completed and  
 38 filed with the department not more than thirty (30) days after the end  
 39 of the taxpayer's taxable year. *A taxpayer filing a combined income tax*  
 40 *return must petition the department within thirty (30) days after the*  
 41 *end of the taxpayer's taxable year to discontinue filing a combined*  
 42 *income tax return.*



1           (r) *A taxpayer who desires to discontinue filing a combined income*  
 2 *tax return for any reason must petition the department within thirty*  
 3 *(30) days after the end of the taxpayer's taxable year for permission to*  
 4 *discontinue filing a combined income tax return.*

5           ~~(r)~~ (s) This subsection applies to a corporation that is a life  
 6 insurance company (as defined in Section 816(a) of the Internal  
 7 Revenue Code) or an insurance company that is subject to tax under  
 8 Section 831 of the Internal Revenue Code. The corporation's adjusted  
 9 gross income that is derived from sources within Indiana is determined  
 10 by multiplying the corporation's adjusted gross income by a fraction:

11           (1) the numerator of which is the direct premiums and annuity  
 12           considerations received during the taxable year for insurance  
 13           upon property or risks in the state; and

14           (2) the denominator of which is the direct premiums and annuity  
 15           considerations received during the taxable year for insurance  
 16           upon property or risks everywhere.

17           The term "direct premiums and annuity considerations" means the  
 18           gross premiums received from direct business as reported in the  
 19           corporation's annual statement filed with the department of insurance.

20           ~~(s)~~ (t) This subsection applies to receipts derived from motorsports  
 21           racing.

22           (1) Any purse, prize money, or other amounts earned for  
 23           placement or participation in a race or portion thereof, including  
 24           qualification, shall be attributed to Indiana if the race is conducted  
 25           in Indiana.

26           (2) Any amounts received from an individual or entity as a result  
 27           of sponsorship or similar promotional consideration for one (1) or  
 28           more races shall be in this state in the amount received, multiplied  
 29           by the following fraction:

30           (A) The numerator of the fraction is the number of racing  
 31           events for which sponsorship or similar promotional  
 32           consideration has been paid in a taxable year and that occur in  
 33           Indiana.

34           (B) The denominator of the fraction is the total number of  
 35           racing events for which sponsorship or similar promotional  
 36           consideration has been paid in a taxable year.

37           (3) Any amounts earned as an incentive for placement or  
 38           participation in one (1) or more races and that are not covered  
 39           under subdivision (1) or (2) or under IC 6-3-2-3.2 shall be  
 40           attributed to Indiana in the proportion of the races that occurred  
 41           in Indiana.

42           This subsection, as enacted in 2013, is intended to be a clarification of



1 the law and not a substantive change in the law.

2 ~~(t)~~ (u) For purposes of this section and section 2.2 of this chapter,  
3 the following apply:

4 (1) For taxable years beginning after December 25, 2016, if a  
5 taxpayer is required to include amounts in the taxpayer's federal  
6 adjusted gross income, federal taxable income, or IRC 965  
7 Transition Tax Statement, line 1 as a result of Section 965 of the  
8 Internal Revenue Code, the following apply:

9 (A) For an entity that is not eligible to claim a deduction under  
10 IC 6-3-2-12, these amounts shall not be receipts in any taxable  
11 year for the entity.

12 (B) For an entity that is eligible to claim a deduction under  
13 IC 6-3-2-12, these amounts shall be receipts in the year in  
14 which the amounts are reported by the entity as adjusted gross  
15 income under this article, but only to the extent of:

16 (i) any amounts includible after application of  
17 IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and  
18 IC 6-3-1-3.5(e)(12); minus

19 (ii) the deduction taken under IC 6-3-2-12 with regard to  
20 that income.

21 This subdivision applies regardless of the taxable year in which  
22 the money or property was actually received.

23 (2) If a taxpayer is required to include amounts in the taxpayer's  
24 federal adjusted gross income or federal taxable income as a  
25 result of Section 951A of the Internal Revenue Code the  
26 following apply:

27 (A) For an entity that is not eligible to claim a deduction under  
28 IC 6-3-2-12, the receipts that generated the income shall not be  
29 included as a receipt in any taxable year.

30 (B) For an entity that is eligible to claim a deduction under  
31 IC 6-3-2-12, the amounts included in federal gross income as  
32 a result of Section 951A of the Internal Revenue Code,  
33 reduced by the deduction allowable under IC 6-3-2-12 with  
34 regard to that income, shall be considered a receipt in the year  
35 in which the amounts are includible in federal taxable income.

36 (3) Receipts do not include receipts derived from sources outside  
37 the United States to the extent the taxpayer is allowed a deduction  
38 or exclusion in determining both the taxpayer's federal taxable  
39 income as a result of the federal Tax Cuts and Jobs Act of 2017  
40 and the taxpayer's adjusted gross income under this chapter. If any  
41 portion of the federal taxable income derived from these receipts  
42 is deductible under IC 6-3-2-12, receipts shall be reduced by the





1 proportion of the deduction allowable under IC 6-3-2-12 with  
 2 regard to that federal taxable income.  
 3 Receipts includible in a taxable year under subdivisions (1) and (2)  
 4 shall be considered dividends from investments for apportionment  
 5 purposes.

6 ~~(iv)~~ (v) *The following apply:*

7 (1) *The department may adopt rules under IC 4-22, including*  
 8 *emergency rules that shall be applied retroactively to January 1,*  
 9 *2019, to specify where sales, receipts, income, transactions, or*  
 10 *costs are attributable under this section and section 2.2 of this*  
 11 *chapter.*

12 (2) *Rules adopted under subdivision (1) must be consistent with*  
 13 *the Multistate Tax Commission model regulations for income tax*  
 14 *apportionment as in effect on January 1, 2019, including any*  
 15 *specialized industry provisions, except to the extent expressly*  
 16 *inconsistent with this chapter. A rule is valid unless the rule is not*  
 17 *consistent with the Multistate Tax Commission model regulations.*  
 18 *If a rule is partially valid and partially invalid, the rule remains*  
 19 *in effect to the extent the rule is valid.*

20 (3) *In the absence of rules, or to the extent a rule adopted under*  
 21 *subdivision (1) is determined to be invalid, sales shall be sourced*  
 22 *in the manner consistent with the Multistate Tax Commission*  
 23 *model regulations for income tax apportionment as in effect on*  
 24 *January 1, 2019, including any specialized industry provisions,*  
 25 *except to the extent expressly inconsistent with this chapter.*

26 SECTION 24. IC 6-3.1-20-7, AS AMENDED BY P.L.108-2019,  
 27 SECTION 122, AND AS AMENDED BY P.L.293-2019, SECTION  
 28 44, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 29 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department shall before  
 30 July 1 of each year determine the following:

31 (1) The greater of:

32 (A) eight million five hundred thousand dollars (\$8,500,000);

33 or

34 (B) the amount of credits allowed under this chapter for  
 35 taxable years ending before January 1 of the year.

36 (2) The quotient of:

37 (A) the amount determined under subdivision (1); divided by

38 (B) four (4).

39 (b) Except as provided in subsection (d), one-half (1/2) of the  
 40 amount determined by the department under subsection (a)(2) shall be:

41 (1) deducted each quarter from the riverboat ~~admissions~~  
 42 *supplemental wagering* tax revenue otherwise payable to the



- 1 county under IC 4-33-12-8 and the supplemental distribution  
 2 otherwise payable to the county under ~~IC 4-33-13-5(g);~~  
 3 *IC 4-33-13-5(f)*; and  
 4 (2) paid instead to the state general fund.
- 5 (c) Except as provided in subsection (d), one-sixth (1/6) of the  
 6 amount determined by the department under subsection (a)(2) shall be:  
 7 (1) deducted each quarter from the riverboat ~~admissions~~  
 8 *supplemental wagering* tax revenue otherwise payable under  
 9 IC 4-33-12-8 and the supplemental distribution otherwise payable  
 10 under ~~IC 4-33-13-5(g)~~ *IC 4-33-13-5(f)* to each of the following:  
 11 (A) The largest city by population located in the county.  
 12 (B) The second largest city by population located in the  
 13 county.  
 14 (C) The third largest city by population located in the county;  
 15 and  
 16 (2) paid instead to the state general fund.
- 17 (d) If the amount determined by the department under subsection  
 18 (a)(1)(B) is less than eight million five hundred thousand dollars  
 19 (\$8,500,000), the difference of:  
 20 (1) eight million five hundred thousand dollars (\$8,500,000);  
 21 minus  
 22 (2) the amount determined by the department under subsection  
 23 (a)(1)(B);  
 24 shall be paid in four (4) equal quarterly payments to the northwest  
 25 Indiana regional development authority established by IC 36-7.5-2-1  
 26 instead of the state general fund. Any amounts paid under this  
 27 subsection shall be used by the northwest Indiana regional  
 28 development authority only to establish or improve public mass rail  
 29 transportation systems in Lake County.
- 30 SECTION 25. IC 6-3.1-34-20, AS ADDED BY P.L.158-2019,  
 31 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2020]: Sec. 20. (a) If the corporation determines that a  
 33 taxpayer that has claimed a credit under this chapter is not entitled to  
 34 the credit because of the taxpayer's noncompliance with the  
 35 requirements of the tax credit agreement or any of the provisions of this  
 36 chapter, the corporation shall, after giving the taxpayer an opportunity  
 37 to explain the noncompliance:  
 38 (1) notify the department of the noncompliance; and  
 39 (2) request the department to impose an assessment on the  
 40 taxpayer in an amount that may not exceed the sum of any  
 41 previously allowed credits under this chapter together with  
 42 interest and penalties required or permitted by law.



1 (b) If a credit was assigned under section 14 of this chapter, ~~(before~~  
 2 ~~its expiration)~~, the assessment under this section shall be issued against  
 3 the taxpayer that could have claimed the credit had no assignment  
 4 occurred. If an assessment is issued to a taxpayer, other than an  
 5 assignee of a credit that was assigned, the assessment shall not be  
 6 offset by any nonrefundable credit. An assessment may not be made  
 7 against an assignee of a credit except in the case of fraud by the  
 8 assignee in the assignment of the credit. Notwithstanding the  
 9 provisions of IC 6-8.1-5-2, an assessment is considered timely if the  
 10 department issues a proposed assessment:

11 (1) not later than one hundred eighty (180) days from the date the  
 12 department is notified of the noncompliance; or

13 (2) the date on which the proposed assessment could otherwise be  
 14 issued in a timely manner under IC 6-8.1-5-2;

15 whichever is later.

16 SECTION 26. IC 6-6-5-7.2, AS AMENDED BY P.L.256-2017,  
 17 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2020]: Sec. 7.2. (a) This section applies to a vehicle that has  
 19 been acquired, or brought into the state, or for any other reason  
 20 becomes subject to registration after the regular annual registration  
 21 date in the year on or before which the owner of the vehicle is required,  
 22 under the vehicle registration laws of Indiana, to register vehicles.

23 (b) For taxes due and payable before January 1, 2017, the amount  
 24 of tax to be paid by the owner for the remainder of the year shall be  
 25 reduced by eight and thirty-three hundredths percent (8.33%) for each  
 26 full calendar month that has elapsed since the regular annual  
 27 registration date in the year fixed by the motor vehicle registration laws  
 28 for annual registration by the owner. The tax shall be paid by the owner  
 29 at the time of the registration of the vehicle.

30 (c) For taxes due and payable after December 31, 2016, the tax shall  
 31 be paid by the owner at the time of the registration of the vehicle and  
 32 is determined as follows:

33 (1) For a vehicle with an initial registration period under  
 34 IC 9-18.1-11-3, the amount determined under STEP THREE of  
 35 the following formula:

36 STEP ONE: Determine the number of months remaining until  
 37 the vehicle's next registration date under IC 9-18.1-11-3. A  
 38 partial month shall be rounded up to one (1) month.

39 STEP TWO: Multiply the STEP ONE result by one-twelfth  
 40 (1/12).

41 STEP THREE: Multiply the annual excise tax for the vehicle  
 42 by the STEP TWO product.



- 1 (2) For a vehicle with a renewal registration period described in  
 2 IC 9-18.1-11-3(b), the vehicle excise tax for the current  
 3 registration period.
- 4 (d) Except as provided in subsection (~~g~~), (f), no reduction in the  
 5 applicable annual excise tax will be allowed to an Indiana resident  
 6 applicant upon registration of any vehicle that was owned by the  
 7 applicant on or prior to the registrant's annual registration period. A  
 8 vehicle owned by an Indiana resident applicant that was located in and  
 9 registered for use in another state during the same calendar year shall  
 10 be entitled to the same reduction when registered in Indiana.
- 11 (e) The owner of a vehicle who sells or otherwise disposes of the  
 12 vehicle in a year in which the owner has paid the tax imposed by this  
 13 chapter shall receive a credit equal to the remainder of:
- 14 (1) the tax paid for the vehicle; reduced by  
 15 (2) one-twelfth (1/12) for each full or partial calendar month that  
 16 has elapsed in the registrant's annual registration year before the  
 17 date of the sale, destruction, or other disposal of the vehicle.
- 18 If the credit is not fully used within ninety (90) days of the sale,  
 19 destruction, or other disposal of the vehicle and the amount of the  
 20 credit remaining is at least four dollars (\$4), the bureau shall issue a  
 21 refund to the owner in the amount of the unused credit, less a fee of  
 22 three dollars (\$3) to the bureau to cover costs of processing the refund,  
 23 which may be deducted from the refund. The bureau shall deposit the  
 24 fee for processing the refund in the commission fund established by  
 25 IC 9-14-14-1. To claim the credit and refund provided by this  
 26 subsection, the owner of the vehicle must present to the bureau proof  
 27 of sale, destruction, or disposal of the vehicle. Any vehicle excise tax  
 28 refund issued under this subsection shall be paid out of the special  
 29 account created for settlement of the excise tax collections under  
 30 IC 6-6-5-10.
- 31 (f) If the name of the owner of a vehicle is legally changed and the  
 32 change has caused a change in the owner's annual registration date, the  
 33 excise tax liability of the owner shall be adjusted as follows:
- 34 (1) If the name change requires the owner to register sooner than  
 35 the owner would have been required to register if there had been  
 36 no name change, the owner shall, at the time the name change is  
 37 reported, be authorized a refund from the county treasurer in the  
 38 amount of the product of:
- 39 (A) one-twelfth (1/12) of the owner's last preceding annual  
 40 excise tax liability; and  
 41 (B) the number of full calendar months between the owner's  
 42 new regular annual registration month and the next succeeding



- 1 regular annual registration month that is based on the owner's  
 2 former name.
- 3 (2) If the name change required the owner to register later than  
 4 the owner would have been required to register if there had been  
 5 no name change, the vehicle shall be subject to excise tax for the  
 6 period between the month in which the owner would have been  
 7 required to register if there had been no name change and the new  
 8 regular annual registration month in the amount determined under  
 9 STEP FOUR of the following formula:
- 10 STEP ONE: Determine the number of full calendar months  
 11 between the month in which the owner would have been  
 12 required to register if there had been no name change and the  
 13 owner's new regular annual registration month.
- 14 STEP TWO: Multiply the STEP ONE amount by one-twelfth  
 15 (1/12).
- 16 STEP THREE: Determine the owner's tax liability computed  
 17 as of the time the owner would have been required to register  
 18 if there had been no name change.
- 19 STEP FOUR: Multiply the STEP TWO product by the STEP  
 20 THREE amount.
- 21 SECTION 27. IC 6-6-9.7-7, AS AMENDED BY P.L.109-2019,  
 22 SECTION 4, AND AS AMENDED BY P.L.108-2019, SECTION 127,  
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The city-county council of a  
 25 county that contains a consolidated city may adopt an ordinance to  
 26 impose an excise tax, known as the county supplemental auto rental  
 27 excise tax, upon the rental of passenger motor vehicles and trucks in  
 28 the county for periods of less than thirty (30) days. The ordinance must  
 29 specify that the tax expires December 31, 2027.
- 30 (b) Except as provided in ~~subsection~~ subsections (c) and (f), the  
 31 county supplemental auto rental excise tax that may be imposed upon  
 32 the rental of a passenger motor vehicle or truck equals two percent  
 33 (2%) of the gross retail income received by the retail merchant for the  
 34 rental.
- 35 (c) On or before June 30, 2005, the city-county council may, by  
 36 ordinance adopted by a majority of the members elected to the  
 37 city-county council, increase the tax imposed under subsection (a) from  
 38 two percent (2%) to four percent (4%). The ordinance must specify  
 39 that:
- 40 (1) if on December 31, 2027, there are obligations owed by the  
 41 capital improvement board of managers to the Indiana stadium  
 42 and convention building authority or any state agency under



1 IC 5-1-17-26, the original two percent (2%) rate imposed under  
 2 subsection (a) continues to be levied after its original expiration  
 3 date set forth in subsection (a) and through December 31, 2040;  
 4 and

5 (2) the additional rate authorized under this subsection expires on:

6 (A) January 1, 2041;

7 (B) January 1, 2010, if on that date there are no obligations  
 8 owed by the capital improvement board of managers to the  
 9 Indiana stadium and convention building authority or to any  
 10 state agency under IC 5-1-17-26; or

11 (C) October 1, 2005, if on that date there are no obligations  
 12 owed by the capital improvement board of managers to the  
 13 Indiana stadium and convention building authority or to any  
 14 state agency under a lease or a sublease of an existing capital  
 15 improvement entered into under IC 5-1-17, unless waived by  
 16 the budget director.

17 (d) The amount collected from that portion of county supplemental  
 18 auto rental excise tax imposed under:

19 (1) subsection (b) and collected after December 31, 2027; ~~and~~

20 (2) ~~under~~ subsection (c); and

21 (3) *subsection (f)*;

22 shall, in the manner provided by section 11 of this chapter, be  
 23 distributed to the capital improvement board of managers operating in  
 24 a consolidated city or its designee. So long as there are any current or  
 25 future obligations owed by the capital improvement board of managers  
 26 to the Indiana stadium and convention building authority created by  
 27 IC 5-1-17 or any state agency pursuant to a lease or other agreement  
 28 entered into between the capital improvement board of managers and  
 29 the Indiana stadium and convention building authority or any state  
 30 agency under IC 5-1-17-26, the capital improvement board of managers  
 31 or its designee shall deposit the revenues received under this  
 32 subsection in a special fund, which may be used only for the payment  
 33 of the obligations described in this subsection.

34 (e) After January 1, 2013, and before March 1, 2013, the city-county  
 35 council may, by ordinance adopted by a majority of the members  
 36 elected to the city-county council, increase the tax rate imposed under  
 37 subsection (a) by not more than two percent (2%). The amount  
 38 collected from an increase adopted under this subsection shall be  
 39 deposited in the sports and convention facilities operating fund  
 40 established by IC 36-7-31-16. An increase in the tax rate under this  
 41 subsection continues in effect unless the increase is rescinded.  
 42 However, any increase in the tax rate under this subsection may not



1 continue in effect after ~~February 28, 2023~~. December 31, 2040.

2 (f) The county supplemental auto rental excise tax does not apply  
3 to the sharing of passenger motor vehicles or trucks through a peer to  
4 peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the  
5 county unless the city-county council adopts an ordinance, by a  
6 majority of the members elected to the city-county council, to impose  
7 the tax as provided in this section. The city-county council may adopt  
8 an ordinance to impose the county supplemental auto rental excise tax  
9 on the sharing of passenger motor vehicles or trucks registered in the  
10 county for purposes of IC 6-6-5 through a peer to peer vehicle sharing  
11 program. The amount of the tax is equal to:

12 (1) the gross retail income received by the peer to peer vehicle  
13 sharing program (as defined in IC 24-4-9.2-4) for the sharing of  
14 the passenger motor vehicle or truck; multiplied by

15 (2) one percent (1%).

16 The ordinance must specify that the ordinance expires December 31,  
17 2027.

18 ~~(g)~~ (g) If a city-county council adopts an ordinance under subsection  
19 (a), (c), ~~or~~ (e), or (f), the city-county council shall immediately send a  
20 certified copy of the ordinance to the commissioner of the department  
21 of state revenue.

22 ~~(g)~~ (h) If a city-county council adopts an ordinance under subsection  
23 (a), (c), ~~or~~ (e), or (f) on or before the fifteenth day of a month, the  
24 county supplemental auto rental excise tax applies to auto rentals after  
25 the last day of the month in which the ordinance is adopted. If the  
26 city-county council adopts an ordinance under subsection (a), (c), ~~or~~  
27 (e), or (f) after the fifteenth day of a month, the county supplemental  
28 auto rental excise tax applies to auto rentals after the last day of the  
29 month following the month in which the ordinance is adopted.

30 SECTION 28. IC 6-6-15-3, AS AMENDED BY P.L.234-2019,  
31 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 JULY 1, 2020]: Sec. 3. (a) An excise tax, known as the heavy  
33 equipment rental excise tax, is imposed upon the rental of heavy rental  
34 equipment from a retail merchant in Indiana and received from the  
35 retail merchant in Indiana. Equipment rented from a location outside  
36 Indiana is exempt from the excise tax.

37 (b) The heavy equipment rental excise tax imposed under this  
38 chapter is two and twenty-five hundredths percent (2.25%) of the gross  
39 retail income received by the retail merchant for the rental.

40 (c) A retail merchant subject to the heavy ~~rental~~ equipment **rental**  
41 excise tax is required to collect and remit the excise tax on all rentals  
42 of tangible personal property.



1 SECTION 29. IC 6-8.1-1-1, AS AMENDED BY P.L.285-2019,  
 2 SECTION 1, AND AS AMENDED BY P.L.108-2019, SECTION 132,  
 3 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 4 [EFFECTIVE JULY 1, 2020]: Sec. 1. "Listed taxes" or "taxes" includes  
 5 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the  
 6 supplemental wagering tax (IC 4-33-12); the riverboat wagering tax  
 7 (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II  
 8 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)  
 9 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);  
 10 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income  
 11 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the  
 12 county adjusted gross income tax (IC 6-3.5-1.1) (repealed); the county  
 13 option income tax (IC 6-3.5-6) (repealed); the county economic  
 14 development income tax (IC 6-3.5-7) (repealed); the local income tax  
 15 (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the financial  
 16 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel  
 17 tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax  
 18 collected under a reciprocal agreement under IC 6-8.1-3; the vehicle  
 19 excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the  
 20 commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on  
 21 recreational vehicles and truck campers (IC 6-6-5.1); the hazardous  
 22 waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment rental  
 23 excise tax (IC 6-6-15); *the vehicle sharing excise tax (IC 6-6-16)*; the  
 24 cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor  
 25 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider  
 26 excise tax (IC 7.1-4-4.5); *the malt excise tax (IC 7.1-4-5)*; the  
 27 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes  
 28 (IC 6-9); the various food and beverage taxes (IC 6-9); the county  
 29 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee  
 30 (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3  
 31 and IC 9-20-18); the fees and penalties assessed for overweight  
 32 vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the  
 33 department is required to collect or administer.

34 SECTION 30. IC 6-8.1-7-1, AS AMENDED BY P.L.234-2019,  
 35 SECTION 32, AND AS AMENDED BY P.L.285-2019, SECTION 2,  
 36 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) This subsection does not  
 38 apply to the disclosure of information concerning a conviction on a tax  
 39 evasion charge. Unless in accordance with a judicial order or as  
 40 otherwise provided in this chapter, the department, its employees,  
 41 former employees, counsel, agents, or any other person may not divulge  
 42 the amount of tax paid by any taxpayer, terms of a settlement





1 agreement executed between a taxpayer and the department,  
2 investigation records, investigation reports, or any other information  
3 disclosed by the reports filed under the provisions of the law relating  
4 to any of the listed taxes, including required information derived from  
5 a federal return, except to any of the following when it is agreed that  
6 the information is to be confidential and to be used solely for official  
7 purposes:

8 (1) Members and employees of the department.

9 (2) The governor.

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

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

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

22 (6) Any authorized officers of the United States.

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

27 (1) the state, district, territory, or possession permits the exchange  
28 of like information with the taxing officials of the state; and

29 (2) it is agreed that the information is to be confidential and to be  
30 used solely for tax collection purposes.

31 (c) The information described in subsection (a) relating to a person  
32 on public welfare or a person who has made application for public  
33 welfare may be revealed to the director of the division of family  
34 resources, and to any director of a county office of the division of  
35 family resources located in Indiana, upon receipt of a written request  
36 from either director for the information. The information shall be  
37 treated as confidential by the directors. In addition, the information  
38 described in subsection (a) relating to a person who has been  
39 designated as an absent parent by the state Title IV-D agency shall be  
40 made available to the state Title IV-D agency upon request. The  
41 information shall be subject to the information safeguarding provisions  
42 of the state and federal Title IV-D programs.



1 (d) The name, address, Social Security number, and place of  
 2 employment relating to any individual who is delinquent in paying  
 3 educational loans owed to a postsecondary educational institution may  
 4 be revealed to that institution if it provides proof to the department that  
 5 the individual is delinquent in paying for educational loans. This  
 6 information shall be provided free of charge to approved postsecondary  
 7 educational institutions (as defined by IC 21-7-13-6(a)). The  
 8 department shall establish fees that all other institutions must pay to the  
 9 department to obtain information under this subsection. However, these  
 10 fees may not exceed the department's administrative costs in providing  
 11 the information to the institution.

12 (e) The information described in subsection (a) relating to reports  
 13 submitted under IC 6-6-1.1-502 concerning the number of gallons of  
 14 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of  
 15 gallons of special fuel sold by a supplier and the number of gallons of  
 16 special fuel exported by a licensed exporter or imported by a licensed  
 17 transporter may be released by the commissioner upon receipt of a  
 18 written request for the information.

19 (f) The information described in subsection (a) may be revealed  
 20 upon the receipt of a written request from the administrative head of a  
 21 state agency of Indiana when:

- 22 (1) the state agency shows an official need for the information;  
 23 and  
 24 (2) the administrative head of the state agency agrees that any  
 25 information released will be kept confidential and will be used  
 26 solely for official purposes.

27 (g) The information described in subsection (a) may be revealed  
 28 upon the receipt of a written request from the chief law enforcement  
 29 officer of a state or local law enforcement agency in Indiana when it is  
 30 agreed that the information is to be confidential and to be used solely  
 31 for official purposes.

32 (h) The name and address of retail merchants, including township,  
 33 as specified in ~~IC 6-2.5-8-1(h)~~ IC 6-2.5-8-1(l) may be released solely  
 34 for tax collection purposes to township assessors and county assessors.

35 (i) The department shall notify the appropriate innkeeper's tax  
 36 board, bureau, or commission that a taxpayer is delinquent in remitting  
 37 innkeepers' taxes under IC 6-9.

38 (j) All information relating to the delinquency or evasion of the  
 39 vehicle excise tax may be disclosed to the bureau of motor vehicles in  
 40 Indiana and may be disclosed to another state, if the information is  
 41 disclosed for the purpose of the enforcement and collection of the taxes  
 42 imposed by IC 6-6-5.



1 (k) All information relating to the delinquency or evasion of  
 2 commercial vehicle excise taxes payable to the bureau of motor  
 3 vehicles in Indiana may be disclosed to the bureau and may be  
 4 disclosed to another state, if the information is disclosed for the  
 5 purpose of the enforcement and collection of the taxes imposed by  
 6 IC 6-6-5.5.

7 (l) All information relating to the delinquency or evasion of  
 8 commercial vehicle excise taxes payable under the International  
 9 Registration Plan may be disclosed to another state, if the information  
 10 is disclosed for the purpose of the enforcement and collection of the  
 11 taxes imposed by IC 6-6-5.5.

12 (m) All information relating to the delinquency or evasion of the  
 13 excise taxes imposed on recreational vehicles and truck campers that  
 14 are payable to the bureau of motor vehicles in Indiana may be disclosed  
 15 to the bureau and may be disclosed to another state if the information  
 16 is disclosed for the purpose of the enforcement and collection of the  
 17 taxes imposed by IC 6-6-5.1.

18 (n) This section does not apply to:

19 (1) the beer excise tax, including brand and packaged type  
 20 (IC 7.1-4-2);

21 (2) the liquor excise tax (IC 7.1-4-3);

22 (3) the wine excise tax (IC 7.1-4-4);

23 (4) the hard cider excise tax (IC 7.1-4-4.5);

24 ~~(5) the malt excise tax (IC 7.1-4-5);~~

25 ~~(6) (5) the vehicle excise tax (IC 6-6-5);~~

26 ~~(7) (6) the commercial vehicle excise tax (IC 6-6-5.5); and~~

27 ~~(8) (7) the fees under IC 13-23.~~

28 (o) The name and business address of retail merchants within each  
 29 county that sell tobacco products may be released to the division of  
 30 mental health and addiction and the alcohol and tobacco commission  
 31 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

32 (p) The name and business address of a person licensed by the  
 33 department under IC 6-6 or IC 6-7 may be released for the purpose of  
 34 reporting the status of the person's license.

35 (q) The department may release information concerning total  
 36 incremental tax amounts under:

37 (1) IC 5-28-26;

38 (2) IC 36-7-13;

39 (3) IC 36-7-26;

40 (4) IC 36-7-27;

41 (5) IC 36-7-31;

42 (6) IC 36-7-31.3; or



- 1 (7) any other statute providing for the calculation of incremental  
 2 state taxes that will be distributed to or retained by a political  
 3 subdivision or other entity;  
 4 to the fiscal officer of the political subdivision or other entity that  
 5 established the district or area from which the incremental taxes were  
 6 received if that fiscal officer enters into an agreement with the  
 7 department specifying that the political subdivision or other entity will  
 8 use the information solely for official purposes.
- 9 (r) The department may release the information as required in  
 10 IC 6-8.1-3-7.1 concerning:
- 11 (1) an innkeeper's tax, a food and beverage tax, or an admissions  
 12 tax under IC 6-9;
  - 13 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
  - 14 (3) the covered taxes allocated to a professional sports  
 15 development area fund, sports and convention facilities operating  
 16 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.
- 17 (s) Information concerning state gross retail tax exemption  
 18 certificates that relate to a person who is exempt from the state gross  
 19 retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as  
 20 defined in IC 6-2.5-4-5) or a person selling the services or commodities  
 21 listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the  
 22 state gross retail and use taxes under IC 6-2.5.
- 23 (t) *The department may release a statement of tax withholding or*  
 24 *other tax information statement provided on behalf of a taxpayer to the*  
 25 *department to:*
- 26 (1) *the taxpayer on whose behalf the tax withholding or other tax*  
 27 *information statement was provided to the department;*
  - 28 (2) *the taxpayer's spouse, if:*
    - 29 (A) *the taxpayer is deceased or incapacitated; and*
    - 30 (B) *the taxpayer's spouse is filing a joint income tax return*  
 31 *with the taxpayer; or*
    - 32 (3) *an administrator, executor, trustee, or other fiduciary acting*  
 33 *on behalf of the taxpayer if the taxpayer is deceased.*
- 34 SECTION 31. IC 7.1-3-20-28.5, AS ADDED BY P.L.285-2019,  
 35 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2020]: Sec. 28.5. (a) This section applies to the premises of a:  
 37 (1) civic center permit; or  
 38 (2) ~~retail~~ **retailer's** permit that operates as a recreational facility  
 39 offering bowling, arcade games, and outside volleyball courts or  
 40 other outside recreational games on the licensed premises.
- 41 (b) In accordance with subsection (c), the holder of a:  
 42 (1) civic center permit; or



1           (2) ~~retail~~ **retailer's** permit described in subsection (a)(2) which  
 2           has a gross business of at least one million dollars (\$1,000,000)  
 3           in the retail sale of food;  
 4           may, subject to the approval of the commission, sell or dispense  
 5           alcoholic beverages for which the permittee holds the appropriate  
 6           permit, for on-premises consumption only, from a bar that is located on  
 7           an outside patio, porch, veranda, terrace, or rooftop of a building that  
 8           is contiguous to the main building of the licensed premises.

9           (c) The holder of the civic center or ~~retail~~ **retailer's** permit  
 10          described in subsection (a)(2) may sell or dispense alcoholic beverages  
 11          as provided under subsection (b) only if all the following conditions are  
 12          met:

13          (1) The outside area described in subsection (b) is:

14                (A) part of the licensed premises; and

15                (B) clearly delineated in some manner by a fence, hedge, rail,  
 16                wall, or similar barrier.

17          (2) Except as provided in IC 7.1-5-7-11, if minors are allowed on  
 18          the premises:

19                (A) the bar area must be separated from the outside dining  
 20                area where minors may be served by a structure or barrier that  
 21                reasonably deters free access and egress, without requirement  
 22                for doors or gates; and

23                (B) a conspicuous sign must be posted by the barrier described  
 24                in clause (A) stating that minors may not cross the barrier to  
 25                enter the bar area.

26          SECTION 32. IC 7.1-5-9-10, AS AMENDED BY P.L.279-2019,  
 27          SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28          JULY 1, 2020]: Sec. 10. (a) Except as provided in subsection (b), it is  
 29          unlawful for a holder of a retailer's permit of any type to acquire, hold,  
 30          own, or possess an interest of any type in a manufacturer's or  
 31          wholesaler's permit of any type.

32          (b) It is lawful for a holder of a retailer's permit of any type to  
 33          acquire, hold, own, or possess an interest of any type in any of the  
 34          following:

35                (1) A brewer's permit issued under IC 7.1-3-2-2(b).

36                (2) An artisan distiller's permit issued under IC 7.1-3-27-2.

37                (3) A farm winery permit issued under IC 7.1-3-12-3. ~~and~~

38                (4) A distiller's permit under IC 7.1-3-7-1, if the holder of the  
 39                distiller's permit also holds an interest in an artisan distiller's  
 40                permit as described in IC 7.1-3-27-2.

41          (c) It is lawful for the holder of a food hall vendor's permit under  
 42          IC 7.1-3-20-30 to acquire, hold, own, or possess an interest of any type



1 in a brewer's permit issued under IC 7.1-3-2-2, a farm winery permit  
 2 issued under IC 7.1-3-12-3, or an artisan distiller's permit issued under  
 3 IC 7.1-3-27-2. However, it is unlawful and a violation of subsection (a)  
 4 for the holder of a food hall master permit under IC 7.1-3-20-29 to have  
 5 ownership or control in the farm winery permit, artisan distiller's  
 6 permit, or brewer's permit or in the farm winery's, artisan distiller's, or  
 7 the brewer's food hall vendor's permit.

8 (d) A person who knowingly or intentionally violates subsection (a)  
 9 commits a Class B misdemeanor.

10 SECTION 33. IC 7.1-5-10-12, AS AMENDED BY P.L.285-2019,  
 11 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2020]: Sec. 12. (a) Except as provided in subsections (b)  
 13 through (d) and subsection ~~(f)~~, (g), it is unlawful for a permittee to sell,  
 14 offer to sell, purchase or receive, an alcoholic beverage for anything  
 15 other than cash. A permittee who extends credit in violation of this  
 16 section shall have no right of action on the claim.

17 (b) A permittee may credit to a purchaser the actual price charged  
 18 for a package or an original container returned by the original  
 19 purchaser as a credit on a sale and refund to a purchaser the amount  
 20 paid by the purchaser for a container, or as a deposit on a container, if  
 21 it is returned to the permittee.

22 (c) A manufacturer may extend usual and customary credit for  
 23 alcoholic beverages sold to a customer who maintains a place of  
 24 business outside this state when the alcoholic beverages are actually  
 25 shipped to a point outside this state.

26 (d) An artisan distiller, a distiller, or a liquor or wine wholesaler  
 27 may extend credit on liquor, flavored malt beverages, and wine sold to  
 28 a permittee for a period of fifteen (15) days from the date of invoice,  
 29 date of invoice included. However, if the fifteen (15) day period passes  
 30 without payment in full, the wholesaler shall sell to that permittee on  
 31 a cash on delivery basis only.

32 (e) A person who knowingly or intentionally violates this section  
 33 commits a Class B misdemeanor.

34 (f) Nothing in this section may be construed to prohibit a hotel,  
 35 restaurant, caterer, or a club that is not open to the general public from  
 36 extending credit to a consumer purchasing alcohol for personal use at  
 37 any time.

38 (g) Nothing in this section may be construed to prohibit a retailer or  
 39 dealer from accepting a:

- 40 (1) credit card;
- 41 (2) debit card;
- 42 (3) charge card; or



- 1 (4) stored value card;  
 2 from a consumer purchasing alcohol for personal use.  
 3 SECTION 34. IC 8-1-2.4-4, AS AMENDED BY P.L.264-2017,  
 4 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2020]: Sec. 4. (a) Subject to section 5 of this chapter, the  
 6 commission shall require electric utilities and steam utilities to enter  
 7 into long term contracts to:  
 8 (1) purchase or wheel electricity or useful thermal energy from  
 9 alternate energy production facilities, cogeneration facilities, or  
 10 small hydro facilities located in the utility's service territory,  
 11 under the terms and conditions that the commission finds:  
 12 (A) are just and economically reasonable to the corporation's  
 13 ratepayers;  
 14 (B) are nondiscriminatory to alternate energy producers,  
 15 cogenerators, and small hydro producers; and  
 16 (C) will further the policy stated in section 1 of this chapter;  
 17 and  
 18 (2) provide for the availability of supplemental or backup power  
 19 to alternate energy production facilities, cogeneration facilities, or  
 20 small hydro facilities on a nondiscriminatory basis and at just and  
 21 reasonable rates.  
 22 (b) Upon application by the owner or operator of any alternate  
 23 energy production facility, cogeneration facility, or small hydro facility  
 24 or any interested party, the commission shall establish for the affected  
 25 utility just and economically reasonable rates for electricity purchased  
 26 under subsection (a)(1). The rates shall be established at levels  
 27 sufficient to stimulate the development of alternate energy production,  
 28 cogeneration, and small hydro facilities in Indiana, and to encourage  
 29 the continuation of existing capacity from those facilities.  
 30 (c) The commission shall base the rates for new facilities or new  
 31 capacity from existing facilities on the following factors:  
 32 (1) The estimated capital cost of the next generating plant,  
 33 including related transmission facilities, to be placed in service by  
 34 the utility.  
 35 (2) The term of the contract between the utility and the seller.  
 36 (3) A levelized annual carrying charge based upon the term of the  
 37 contract and determined in a manner consistent with both the  
 38 methods and the current interest or return requirements associated  
 39 with the utility's new construction program.  
 40 (4) The utility's annual energy costs, including current fuel costs,  
 41 related operation and maintenance costs, and any other  
 42 energy-related costs considered appropriate by the commission.



1 (d) The commission shall base the rates for existing facilities on the  
 2 factors listed in subsection (c). However, the commission shall also  
 3 consider the original cost less depreciation of existing facilities and  
 4 may establish a rate for existing facilities that is less than the rate  
 5 established for new facilities.

6 (e) In the case of a utility that purchases all or substantially all of its  
 7 electricity requirements, the rates established under this section must  
 8 be equal to the current cost to the utility of similar types and quantities  
 9 of electrical service.

10 (f) In lieu of the other procedures provided by this section, a utility  
 11 and an owner or operator of an alternate energy production facility,  
 12 cogeneration facility, or small hydro facility may enter into a long term  
 13 contract in accordance with subsection (a) and may agree to rates for  
 14 purchase and sale transactions. A contract entered into under this  
 15 subsection must be filed with the commission in the manner provided  
 16 by IC 8-1-2-42.

17 (g) This section does not require an electric utility or steam utility  
 18 to:

- 19 (1) construct any additional facilities unless those facilities are  
 20 paid for by the owner or operator of the affected alternate energy  
 21 production facility, cogeneration facility, or small hydro facility;  
 22 or
- 23 (2) distribute, transmit, deliver, or wheel electricity from a private  
 24 generation project.

25 ~~(h) The commission shall do the following not later than November~~  
 26 ~~1, 2018:~~

- 27 ~~(1) Review the rates charged by electric utilities under subsection~~  
 28 ~~(a)(2) and section 6(e) of this chapter.~~
- 29 ~~(2) Identify the extent to which the rates offered by electric~~  
 30 ~~utilities under subsection (a)(2) and section 6(e) of this chapter:~~
  - 31 ~~(A) are cost based;~~
  - 32 ~~(B) are nondiscriminatory; and~~
  - 33 ~~(C) do not result in the subsidization of costs within or among~~  
 34 ~~customer classes.~~
- 35 ~~(3) Report the commission's findings under subdivisions (1) and~~  
 36 ~~(2) to the interim study committee on energy, utilities, and~~  
 37 ~~telecommunications established by IC 2-5-1.3-4(8).~~

38 ~~This subsection expires November 2, 2018.~~

39 SECTION 35. IC 8-6-2.1-3 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The Indiana ~~state~~  
 41 ~~highway commission~~ **department of transportation** shall participate  
 42 in the proceedings and in the cost of any improvements made pursuant





1 to the proceedings provided for by this chapter if any improvements  
 2 involve a highway which is part of the state highway system or a street  
 3 or highway selected by the Indiana ~~state highway commission~~  
 4 **department of transportation** as a route of a highway in the state  
 5 highway system.

6 (b) If the Indiana ~~state highway commission~~ **department of**  
 7 **transportation** participates in any proceedings as set out in this  
 8 chapter and in the cost of improvements made pursuant to the  
 9 proceedings, the county in which the city is located shall also  
 10 participate in the proceedings and in the cost of any improvements that  
 11 are made pursuant to the proceedings.

12 SECTION 36. IC 8-6-2.1-5 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the Indiana  
 14 ~~state highway commission~~ **department of transportation** and the  
 15 county in which the city is located participate in the proceedings, the  
 16 Indiana ~~state highway commission~~ **department of transportation** and  
 17 the county shall become parties to the agreement, and the agreement or  
 18 agreements shall be included in and be a part of the resolution for the  
 19 improvement and shall be subject to the final confirmation, or  
 20 modification and confirmation, or rescission of the resolution, but no  
 21 modification of the agreement or agreements shall be effective without  
 22 the written consent of the railroad company affected; and the consent  
 23 shall be filed with the board.

24 (b) The maps, plans and specifications shall be submitted by the  
 25 engineer selected by the board to the Indiana ~~state highway commission~~  
 26 **department of transportation** and to the board of commissioners of  
 27 the county in which the city is located, and if the maps, plans and  
 28 specifications meet the approval of the Indiana ~~state highway~~  
 29 ~~commission~~ **department of transportation** and the board of  
 30 commissioners, the approval shall be endorsed in writing on the  
 31 documents.

32 (c) No further proceedings may be had pursuant to this chapter until  
 33 the general maps, plans and specifications have been approved by the  
 34 Indiana ~~state highway commission~~ **department of transportation** and  
 35 the board of commissioners of the county.

36 SECTION 37. IC 8-6-2.1-6 IS AMENDED TO READ AS  
 37 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) After the general  
 38 maps, plans and specifications are approved by the Indiana ~~state~~  
 39 ~~highway commission~~ **department of transportation** and the board of  
 40 commissioners of the county, they shall be filed with the board by the  
 41 engineer. The board shall then adopt a resolution ordering the  
 42 separation or alteration of grades or relocation and reconstruction of the



1 facilities, or any part of them, as provided for in the maps, plans,  
 2 specifications and agreements and ordering the acquisition of the  
 3 property described within, and adopting all maps, plans, specifications,  
 4 agreements, descriptions and the estimate of cost, allocating the  
 5 portions of work to be done by the various parties, prescribing the time  
 6 within which the several portions of the work shall be done, and  
 7 declaring that the improvement provided for will be of public necessity  
 8 and convenience.

9 (b) The resolution, including all maps, plans, specifications,  
 10 agreements, descriptions and estimate, shall be open to inspection at  
 11 the office of the board by all persons interested in or affected by them.

12 SECTION 38. IC 8-6-2.1-9 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) Upon the  
 14 adoption of the resolution for separation or alteration of grades, the  
 15 board shall cause notice of the adoption and intention, and of the fact  
 16 that the maps, plans, specifications, agreements and estimates have  
 17 been prepared and can be inspected, to be published in accordance with  
 18 IC 5-3-1. The notice shall name a day not less than twenty (20) days  
 19 after the date of the last publication on which the board will receive or  
 20 hear remonstrances from persons interested in or affected by the  
 21 proceedings, and when it will determine the public necessity and  
 22 convenience of the project.

23 (b) A like notice shall be sent by mail to the owners of all lands to  
 24 be appropriated under and by the resolution, and in case any landowner  
 25 is a nonresident and ~~his~~ **the nonresident owner's** place of residence is  
 26 known, a like notice shall be mailed to ~~him~~, **the nonresident owner**,  
 27 but in event the nonresident owner's residence is unknown by the  
 28 board, then ~~he~~ **the nonresident owner** is considered to have been  
 29 notified of the pendency of the proceedings by the publication of  
 30 notice. A like notice shall also be served on a resident agent or officer  
 31 of any railroad company or street railway company whose tracks are  
 32 affected by the proceeding, but failure to serve the notice shall not  
 33 invalidate the jurisdiction of the board in the premises.

34 (c) If the Indiana ~~state highway commission~~ **department of**  
 35 **transportation** and the county in which the city is located participate  
 36 in the proceedings, then a like notice shall be served upon the ~~state~~  
 37 ~~highway commission~~ **Indiana department of transportation** and  
 38 upon the board of commissioners of the county.

39 SECTION 39. IC 8-6-2.1-15 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15. The city, by its  
 41 board of public works or board of public works and safety, the Indiana  
 42 ~~state highway commission~~, **department of transportation**, the county



1 in which the city is located, by its board of commissioners, and the  
 2 railroad company or companies whose track or tracks the improvement  
 3 authorized in this chapter concern, may enter into a written agreement  
 4 as to the plan of proceeding with the work, the allocation of the  
 5 portions to be done by the respective parties, the division of cost  
 6 between railroads, the amount of work to be done annually, the time  
 7 within which the entire work is to be completed, the method and times  
 8 of making equitable settlements of the cost between the parties, and  
 9 any other matters tending to expedite the efficient and economical  
 10 completion of the improvement. The agreement, however, may not  
 11 have the effect of increasing the total cost of the improvement above  
 12 the estimate. The agreement shall be filed with the board and  
 13 considered a part of the resolution and constitutes the basis of all  
 14 proceedings on the matters embraced in the agreement.

15 SECTION 40. IC 8-6-2.1-17 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17. (a) The total cost  
 17 of the improvement shall be borne by all of the parties in interest, in  
 18 accordance with a written agreement or written agreements to be  
 19 entered into by all the parties, fixing the portion of the total cost to be  
 20 borne by each party subject, however, to the cost formula requirements  
 21 set forth in section 4 of this chapter. The total cost shall be divided  
 22 among and paid by the parties in accordance with the agreement or  
 23 agreements. The portion of the total cost to be borne by the city does  
 24 not constitute an indebtedness or obligation of the city in its corporate  
 25 capacity, but shall be payable only out of special taxes and benefit  
 26 assessments as provided by this chapter.

27 (b) The Indiana ~~state highway commission~~, **department of**  
 28 **transportation**, any city affected by this chapter, and the county in  
 29 which the city is located may each respectively enter into a written  
 30 agreement or written agreements.

31 (c) The agreement or agreements shall be executed on behalf of the  
 32 Indiana ~~state highway commission~~ **department of transportation** by  
 33 the members of it and shall be binding upon the Indiana ~~state highway~~  
 34 ~~commission~~. **department of transportation**. The agreement or  
 35 agreements shall be executed on behalf of the city by the board and  
 36 shall be binding on the city. The agreement or agreements shall be  
 37 executed on behalf of the county by the board of county commissioners  
 38 and shall be binding on the county.

39 (d) To the extent that funds of any federal agency may be available  
 40 to the Indiana ~~state highway commission~~ **department of**  
 41 **transportation** for use in paying any portion of the total cost which  
 42 may be chargeable to or assumed by the Indiana ~~state highway~~



1 ~~commission, department of transportation,~~ the Indiana ~~state highway~~  
 2 ~~commission department of transportation~~ may use the federal funds,  
 3 if permitted by applicable federal laws, for the payment of the cost or  
 4 any portion of it, or for the payment of all or any portion of either the  
 5 city's or county's share of the cost; or the Indiana ~~state highway~~  
 6 ~~commission department of transportation~~ may use the federal funds  
 7 for any combination of these purposes. The board may apply for,  
 8 accept, and use grants, loans or other financial assistance from any  
 9 municipal, county, state, or federal government agency. To the extent  
 10 any funds of any federal agency may be available to the city or the  
 11 county for use in paying the costs, the city and county may use the  
 12 federal funds, if permitted by applicable federal laws, for the payment  
 13 of any portion of the cost which is chargeable to or assumed by the city  
 14 and county.

15 SECTION 41. IC 8-6-2.1-20, AS AMENDED BY P.L.84-2016,  
 16 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2020]: Sec. 20. (a) The board, through its engineer, shall keep  
 18 an account of the total cost of the improvement, of all disbursements  
 19 made during the course of the work, and of all equitable settlements  
 20 between the parties contributing to the cost; but the total cost may not  
 21 exceed the estimate adopted in the resolution.

22 (b) From time to time during the progress of the work, and upon  
 23 completion of the improvement, the board shall make and adjust  
 24 equitable settlements and payments between the parties contributing to  
 25 the cost of the improvement so that the total cost of the improvement  
 26 is apportioned between the parties as determined by the board  
 27 consistent with this chapter.

28 (c) The equitable settlements and payments shall be made by the  
 29 board, either on its own initiative or on petition of any railroad  
 30 company charged with the work or any part of the work, or on petition  
 31 of either the Indiana ~~state highway commission department of~~  
 32 ~~transportation~~ or of the county in which the city is located, if the  
 33 Indiana ~~state highway commission department of transportation~~ and  
 34 the county participate in the cost of the improvement.

35 (d) Any adjustment or adjustments are binding on all of the parties  
 36 unless any aggrieved party, within sixty (60) days after the entry of an  
 37 order of equitable settlement made by the board, files the aggrieved  
 38 party's complaint to review the adjustment in the circuit court, superior  
 39 court, or probate court of the county in which the city is located. The  
 40 decree of the court is final. The railroad company or companies, shall,  
 41 upon the adjustment or decree, pay their portions of the cost as  
 42 directed. The Indiana ~~state highway commission department of~~



1 **transportation** shall, upon the adjustment or decree, pay its portion of  
 2 the costs as directed, and the payment shall be made out of the funds  
 3 of the ~~commission~~ **Indiana department of transportation** or funds  
 4 appropriated for the use of the ~~commission~~. **Indiana department of**  
 5 **transportation**. The county council of the county in which the city is  
 6 located shall provide sufficient funds to pay the county's share of the  
 7 cost of the improvement, either by appropriating the necessary amount  
 8 of money from available funds on hand, or by the sale of bonds. Upon  
 9 each adjustment or decree, the county in which the city is located shall  
 10 pay the county's portion of the cost as directed by the adjustment or  
 11 decree out of the funds provided by the county council. Upon each  
 12 adjustment or decree, the city controller or clerk-treasurer shall draw  
 13 the city controller's or clerk-treasurer's warrant or warrants in payment  
 14 of the city's portion of the cost.

15 (e) All warrants may be drawn only against the special fund arising  
 16 from the special tax and special assessments provided for in this  
 17 chapter and from equitable settlements.

18 (f) The board may adopt supplemental resolutions and enter orders  
 19 from time to time as necessary to carry out the purpose of the  
 20 resolution.

21 SECTION 42. IC 8-22-3.5-9, AS AMENDED BY P.L.214-2019,  
 22 SECTION 30, AND AS AMENDED BY P.L.257-2019, SECTION 81,  
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) As used in this section, "base  
 25 assessed value" means, subject to subsection (k):

26 (1) the net assessed value of all the tangible property as finally  
 27 determined for the assessment date immediately preceding the  
 28 effective date of the allocation provision of the commission's  
 29 resolution adopted under section 5 or 9.5 of this chapter,  
 30 notwithstanding the date of the final action taken under section 6  
 31 of this chapter; plus

32 (2) to the extent it is not included in subdivision (1), the net  
 33 assessed value of property that is assessed as residential property  
 34 under the rules of the department of local government finance,  
 35 *within the airport development zone*, as finally determined for *any*  
 36 *the current* assessment date. *after the effective date of the*  
 37 *allocation provision.*

38 However, subdivision (2) applies only to an airport development zone  
 39 established after June 30, 1997, and the portion of an airport  
 40 development zone established before June 30, 1997, that is added to an  
 41 existing airport development zone.

42 (b) A resolution adopted under section 5 of this chapter and



1 confirmed under section 6 of this chapter must include a provision with  
 2 respect to the allocation and distribution of property taxes for the  
 3 purposes and in the manner provided in this section.

4 (c) The allocation provision must:

- 5 (1) apply to the entire airport development zone; and  
 6 (2) require that any property tax on taxable tangible property  
 7 subsequently levied by or for the benefit of any public body  
 8 entitled to a distribution of property taxes in the airport  
 9 development zone be allocated and distributed as provided in  
 10 subsections (d) and (e).

11 (d) Except as otherwise provided in this section:

- 12 (1) the proceeds of the taxes attributable to the lesser of:  
 13 (A) the assessed value of the tangible property for the  
 14 assessment date with respect to which the allocation and  
 15 distribution is made; or  
 16 (B) the base assessed value;

17 shall be allocated and, when collected, paid into the funds of the  
 18 respective taxing units; and

- 19 (2) the excess of the proceeds of the property taxes imposed for  
 20 the assessment date with respect to which the allocation and  
 21 distribution are made that are attributable to taxes imposed after  
 22 being approved by the voters in a referendum or local public  
 23 question conducted after April 30, 2010, not otherwise included  
 24 in subdivision (1) shall be allocated to and, when collected, paid  
 25 into the funds of the taxing unit for which the referendum or local  
 26 public question was conducted.

27 (e) All of the property tax proceeds in excess of those described in  
 28 subsection (d) shall be allocated to the eligible entity for the airport  
 29 development zone and, when collected, paid into special funds as  
 30 follows:

- 31 (1) The commission may determine that a portion of tax proceeds  
 32 shall be allocated to a training grant fund to be expended by the  
 33 commission without appropriation solely for the purpose of  
 34 reimbursing training expenses incurred by public or private  
 35 entities in the training of employees for the qualified airport  
 36 development project.

- 37 (2) The commission may determine that a portion of tax proceeds  
 38 shall be allocated to a debt service fund and dedicated to the  
 39 payment of principal and interest on revenue bonds or a loan  
 40 contract of the board of aviation commissioners or airport  
 41 authority for a qualified airport development project, to the  
 42 payment of leases for a qualified airport development project, or



1 to the payment of principal and interest on bonds issued by an  
 2 eligible entity to pay for qualified airport development projects in  
 3 the airport development zone or serving the airport development  
 4 zone.

5 (3) The commission may determine that a part of the tax proceeds  
 6 shall be allocated to a project fund and used to pay expenses  
 7 incurred by the commission for a qualified airport development  
 8 project that is in the airport development zone or is serving the  
 9 airport development zone.

10 (4) Except as provided in subsection (f), all remaining tax  
 11 proceeds after allocations are made under subdivisions (1), (2),  
 12 and (3) shall be allocated to a project fund and dedicated to the  
 13 reimbursement of expenditures made by the commission for a  
 14 qualified airport development project that is in the airport  
 15 development zone or is serving the airport development zone.

16 (f) Before July 15 of each year, the commission shall do the  
 17 following:

18 (1) Determine the amount, if any, by which tax proceeds allocated  
 19 to the project fund in subsection (e)(3) in the following year will  
 20 exceed the amount necessary to satisfy amounts required under  
 21 subsection (e).

22 (2) Provide a written notice to the county auditor and the officers  
 23 who are authorized to fix budgets, tax rates, and tax levies under  
 24 IC 6-1.1-17-5 for each of the other taxing units that is wholly or  
 25 partly located within the allocation area. The notice must:

- 26 (A) state the amount, if any, of excess tax proceeds that the  
 27 commission has determined may be allocated to the respective  
 28 taxing units in the manner prescribed in subsection (d)(1); or  
 29 (B) state that the commission has determined that there are no  
 30 excess tax proceeds that may be allocated to the respective  
 31 taxing units in the manner prescribed in subsection (d)(1).

32 The county auditor shall allocate to the respective taxing units the  
 33 amount, if any, of excess tax proceeds determined by the  
 34 commission.

35 (g) When money in the debt service fund and in the project fund is  
 36 sufficient to pay all outstanding principal and interest (to the earliest  
 37 date on which the obligations can be redeemed) on revenue bonds  
 38 issued by the board of aviation commissioners or airport authority for  
 39 the financing of qualified airport development projects, all lease rentals  
 40 payable on leases of qualified airport development projects, and all  
 41 costs and expenditures associated with all qualified airport  
 42 development projects, money in the debt service fund and in the project



1 fund in excess of those amounts shall be paid to the respective taxing  
2 units in the manner prescribed by subsection (d)(1).

3 (h) Property tax proceeds allocable to the debt service fund under  
4 subsection (e)(2) must, subject to subsection (g), be irrevocably  
5 pledged by the eligible entity for the purpose set forth in subsection  
6 (e)(2).

7 (i) Notwithstanding any other law, each assessor shall, upon petition  
8 of the commission, reassess the taxable tangible property situated upon  
9 or in, or added to, the airport development zone effective on the next  
10 assessment date after the petition.

11 (j) Notwithstanding any other law, the assessed value of all taxable  
12 tangible property in the airport development zone, 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 tangible property as valued without
- 17 regard to this section; or
- 18 (2) the base assessed value.

19 (k) If the commission confirms, or modifies and confirms, a  
20 resolution under section 6 of this chapter and the commission makes  
21 either of the filings required under section 6(c) of this chapter after the  
22 first anniversary of the effective date of the allocation provision, the  
23 auditor of the county in which the airport development zone is located  
24 shall compute the base assessed value for the allocation area using the  
25 assessment date immediately preceding the later of:

- 26 (1) the date on which the documents are filed with the county
- 27 auditor; or
- 28 (2) the date on which the documents are filed with the department
- 29 of local government finance.

30 SECTION 43. IC 9-18.1-5-5, AS AMENDED BY P.L.256-2017,  
31 SECTION 114, IS AMENDED TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2020]: Sec. 5. The fee to register a collector  
33 vehicle is sixteen dollars and thirty-five cents (\$16.35). The fee shall  
34 be distributed as follows:

- 35 (1) Twenty-five cents (\$0.25) to the state ~~police building~~  
36 **construction** fund.
- 37 (2) Fifty cents (\$0.50) to the state motor vehicle technology  
38 account.
- 39 (3) Two dollars and ninety cents (\$2.90) to the highway, road and  
40 street fund.
- 41 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 42 (5) One dollar and twenty-five cents (\$1.25) to the integrated





1 public safety communications fund.

2 (6) Three dollars and ten cents (\$3.10) to the commission fund.

3 (7) Any remaining amount to the motor vehicle highway account.

4 SECTION 44. IC 9-18.1-11-6, AS AMENDED BY P.L.108-2019,  
5 SECTION 176, AND AS AMENDED BY P.L.178-2019, SECTION  
6 42, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
7 [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) A person that sells or  
8 otherwise disposes of a vehicle, *including a wrecked or destroyed*  
9 *vehicle*, owned by the person before the date on which the vehicle's  
10 registration expires may apply to the bureau to transfer the registration  
11 and license plates to a vehicle acquired or owned by the person.

12 (b) This subsection applies if the vehicle to which the registration  
13 and license plate are transferred is of the same type and in the same  
14 weight class as the vehicle for which the registration and license plate  
15 were originally issued. The bureau shall transfer the registration and  
16 license plate and issue an amended certificate of registration to the  
17 person applying for the transfer after the person pays the following:

18 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be  
19 distributed as follows:

20 (A) Twenty-five cents (\$0.25) to the state *police building*  
21 *account: construction fund*.

22 (B) Fifty cents (\$0.50) to the state motor vehicle technology  
23 fund.

24 (C) One dollar (\$1) to the crossroads 2000 fund.

25 (D) One dollar and fifty cents (\$1.50) to the motor vehicle  
26 highway account.

27 (E) One dollar and twenty-five cents (\$1.25) to the integrated  
28 public safety communications fund.

29 (F) Five dollars (\$5) to the commission fund.

30 (2) Any additional excise taxes owed under IC 6-6 on the vehicle  
31 to which the registration is transferred.

32 (c) This subsection applies if a vehicle to which the registration is  
33 transferred is of a different type or in a different weight class than the  
34 vehicle for which the registration and license plate were originally  
35 issued. The bureau shall transfer the registration and license plate and  
36 issue to the person applying for the transfer an amended certificate of  
37 registration and, if necessary, a new license plate or other proof of  
38 registration under this article or IC 9-18.5 after the person pays the  
39 following:

40 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be  
41 distributed as follows:

42 (A) Twenty-five cents (\$0.25) to the state *police building*



- 1           *account: construction fund.*
- 2           (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 3           fund.
- 4           (C) One dollar (\$1) to the crossroads 2000 fund.
- 5           (D) One dollar and fifty cents (\$1.50) to the motor vehicle
- 6           highway account.
- 7           (E) One dollar and twenty-five cents (\$1.25) to the integrated
- 8           public safety communications fund.
- 9           (F) Five dollars (\$5) to the commission fund.
- 10          (2) Any additional excise taxes owed under IC 6-6 on the vehicle
- 11          to which the registration is transferred.
- 12          (3) If the fee to register the vehicle to which the registration is
- 13          transferred exceeds by more than ten dollars (\$10) the fee to
- 14          register the vehicle for which the registration was originally
- 15          issued, the amount determined under the following formula:
- 16                STEP ONE: Determine the number of months between:
- 17                   (i) the date on which the vehicle to which the registration is
- 18                   transferred was acquired; and
- 19                   (ii) the next registration date under this chapter for a vehicle
- 20                   registered by the person.
- 21                A partial month shall be rounded to one (1) month.
- 22                STEP TWO: Multiply the STEP ONE result by one-twelfth
- 23                (1/12).
- 24                STEP THREE: Determine the difference between:
- 25                   (i) the registration fee for the vehicle to which the
- 26                   registration is transferred; minus
- 27                   (ii) the registration fee for the vehicle for which the
- 28                   registration was originally issued.
- 29                STEP FOUR: Determine the product of:
- 30                   (i) the STEP TWO result; multiplied by
- 31                   (ii) the STEP THREE result.
- 32                A fee collected under this subdivision shall be deposited in the
- 33                motor vehicle highway account.
- 34          (d) A person may register a vehicle to which a registration is
- 35          transferred under this section:
- 36                (1) individually; or
- 37                (2) with one (1) or more other persons.
- 38          SECTION 45. IC 9-21-11-13.1, AS ADDED BY P.L.206-2019,
- 39          SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40          JULY 1, 2020]: Sec. 13.1. (a) An electric bicycle is not a motor vehicle
- 41          (as defined in IC 9-13-2-105).
- 42          (b) Except as otherwise provided in this section, an operator of an



- 1 electric bicycle is:
- 2 (1) subject to all of the duties; and
- 3 (2) entitled to all of the rights and privileges;
- 4 of a bicycle operator.
- 5 (c) Except as otherwise provided in this section, an electric bicycle
- 6 shall be regulated as a bicycle.
- 7 (d) The operator of an electric bicycle is not subject to:
- 8 (1) IC 9-24 (driver's licenses); or
- 9 (2) IC 9-25 (financial responsibility).
- 10 (e) An electric bicycle is not subject to:
- 11 (1) IC 9-17 (certificates of title);
- 12 (2) IC 9-18.1 (motor vehicle registration); or
- 13 (3) IC 14-16-1 (off-road vehicles).
- 14 (f) On and after January 1, 2020, a manufacturer or distributor of an
- 15 electric bicycle shall affix a permanent and conspicuous label to each
- 16 electric bicycle. Each label described under this subsection shall
- 17 prominently display the following information:
- 18 (1) The class level of the electric bicycle.
- 19 (2) The top assisted speed of the electric bicycle.
- 20 (3) The rated wattage of the electric bicycle's electric motor.
- 21 (g) If a modification to an electric bicycle results in any alteration
- 22 to the:
- 23 (1) top assisted speed of the electric bicycle; or
- 24 (2) engagement of the electric bicycle's electric motor;
- 25 the label described in subsection (f) shall be replaced with a subsequent
- 26 label that accurately reflects the class level, top assisted speed, and
- 27 rated wattage of the modified electric bicycle.
- 28 (h) All electric bicycles shall comply with the bicycle equipment
- 29 and manufacturing requirements adopted by the United States
- 30 Consumer Product Safety Commission (16 CFR 1512).
- 31 (i) All electric bicycles shall be equipped with an electric motor that
- 32 disengages or ceases to provide assistance when the operator:
- 33 (1) stops pedaling; or
- 34 (2) applies brakes.
- 35 (j) Subject to subsection (k), and except as provided in subsection
- 36 (l), an electric bicycle may be operated wherever bicycles are permitted
- 37 to travel.
- 38 (k) The lawful operation of an electric bicycle is subject to the
- 39 following provisions:
- 40 (1) Unless otherwise specified by a statute, rule, or local
- 41 ordinance, a Class 1 or Class 2 electric bicycle may be operated
- 42 on any bicycle path or multipurpose path where bicycles are



- 1 permitted.
- 2 (2) A Class 3 electric bicycle may not be operated on a bicycle
- 3 path or multipurpose path unless one (1) or more of the following
- 4 conditions apply:
- 5 (A) The bicycle path or multipurpose path is within or
- 6 adjacent to a highway or roadway.
- 7 (B) A local authority or state agency with jurisdiction over the
- 8 bicycle path or multipurpose path authorizes the use of a Class
- 9 3 **electric** bicycle on the bicycle path or multipurpose path.
- 10 (3) A person less than fifteen (15) years of age may not operate a
- 11 Class 3 electric bicycle.
- 12 (4) A person less than fifteen (15) years of age may ride as a
- 13 passenger on a Class 3 electric bicycle if the Class 3 electric
- 14 bicycle is designed to accommodate a passenger.
- 15 (5) A properly fitted and fastened bicycle helmet that meets the
- 16 most recent and applicable standards issued by the United States
- 17 Consumer Product Safety Commission or the American Society
- 18 for Testing and Materials must be worn by any person who
- 19 operates or rides as a passenger on a Class 3 electric bicycle and
- 20 is less than eighteen (18) years of age.
- 21 (l) Subsection (k) shall not apply to a path or trail designated as
- 22 nonmotorized if the following conditions are met:
- 23 (1) The bicycle path or trail has a natural surface tread.
- 24 (2) The bicycle path or trail was made by clearing and grading the
- 25 native soil.
- 26 (3) No surfacing materials have been added to the bicycle path or
- 27 trail.
- 28 A local authority or state agency may regulate the use of electric
- 29 bicycles or any class of electric bicycle on a bicycle path or trail
- 30 described under this subsection.
- 31 SECTION 46. IC 9-23 IS REPEALED [EFFECTIVE JULY 1,
- 32 2020]. (VEHICLE MANUFACTURERS, DISTRIBUTORS, AND
- 33 DEALERS).
- 34 SECTION 47. IC 9-24-12-1, AS AMENDED BY P.L.198-2016,
- 35 SECTION 490, IS AMENDED TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) ~~Notwithstanding subsection~~
- 37 ~~(c) and except as provided in subsection (b) and sections 10 and 11 of~~
- 38 ~~this chapter, the expiration date of an operator's license that is the~~
- 39 ~~renewal license for an operator's license that contains a 2012 expiration~~
- 40 ~~date is as follows:~~
- 41 ~~(1) If the operator's license was previously issued or renewed after~~
- 42 ~~May 14, 2007, and before January 1, 2008, the renewal operator's~~



- 1 license expires at midnight on the birthday of the holder that  
 2 occurs in 2017.
- 3 (2) If the operator's license was previously issued or renewed after  
 4 December 31, 2007, and before January 1, 2009, the renewal  
 5 operator's license expires at midnight on the birthday of the holder  
 6 that occurs in 2018.
- 7 (3) If the operator's license was previously issued or renewed after  
 8 December 31, 2005, and before January 1, 2007, the renewal  
 9 operator's license expires at midnight on the birthday of the holder  
 10 that occurs in 2016.
- 11 This subsection expires January 1, 2019:
- 12 (b) (a) Except as provided in sections 10 and 11 of this chapter, an  
 13 operator's license issued to an applicant who is at least seventy-five  
 14 (75) years of age expires at midnight of the birthday of the holder that  
 15 occurs three (3) years following the date of issuance.
- 16 (c) (b) Except as provided in subsections (a) (b) and (d) (c) and  
 17 sections 10 and 11 of this chapter, an operator's license issued under  
 18 this article expires at midnight of the birthday of the holder that occurs  
 19 six (6) years following the date of issuance.
- 20 (d) (c) An operator's license issued to an individual who is less than  
 21 twenty-one (21) years of age expires at midnight of the date thirty (30)  
 22 days after the twenty-first birthday of the holder. However, if the  
 23 individual complies with IC 9-24-9-2.5(5) through IC 9-24-9-2.5(9),  
 24 the operator's license expires:
- 25 (1) at midnight one (1) year after issuance if there is no expiration  
 26 date on the authorization granted to the individual to remain in the  
 27 United States; or
- 28 (2) if there is an expiration date on the authorization granted to  
 29 the individual to remain in the United States, the earlier of the  
 30 following:
- 31 (A) At midnight of the date the authorization to remain in the  
 32 United States expires.
- 33 (B) At midnight of the date thirty (30) days after the  
 34 twenty-first birthday of the holder.
- 35 SECTION 48. IC 10-14-3-22 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) The political  
 37 subdivisions and agencies designated or appointed by the governor may  
 38 make, amend, and rescind orders, rules, and regulations as necessary  
 39 for emergency management purposes and to supplement the carrying  
 40 out of this chapter that are not inconsistent with:
- 41 (1) orders, rules, or regulations adopted by the governor or by a  
 42 state agency exercising a power delegated to it by the governor;



- 1 and
- 2 (2) the:
  - 3 (A) emergency management program; and
  - 4 (B) emergency operations plan;
- 5 of the county in which the political subdivision is located.
- 6 (b) Orders, rules, and regulations have the full force and effect of
- 7 law when:
  - 8 (1) adopted by the governor or any state agency and a copy is
  - 9 filed:
    - 10 (A) in the office of the secretary of state; or
    - 11 (B) with the publisher (as defined in IC 4-22-2-3(f)) under
    - 12 IC 4-22-2; and
  - 13 mailed to all members of the county emergency management
  - 14 advisory council at their last known addresses; or
  - 15 (2) filed in the office of the clerk of the adopting or promulgating
  - 16 political subdivision or agency of the state if adopted by a
  - 17 political subdivision or agency authorized by this chapter to make
  - 18 orders, rules, and regulations.
- 19 SECTION 49. IC 10-17-12-10, AS AMENDED BY P.L.132-2019,
- 20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 21 JULY 1, 2020]: Sec. 10. (a) The commission shall adopt rules under
- 22 IC 4-22-2 for the provision of grants under this chapter. Subject to
- 23 subsection (b), the rules adopted under this section must address the
- 24 following:
  - 25 (1) Uniform need determination procedures.
  - 26 (2) Eligibility criteria, including income eligibility standards,
  - 27 asset limit eligibility standards, and other standards concerning
  - 28 when assistance may be provided.
  - 29 (3) Application procedures.
  - 30 (4) Selection procedures.
  - 31 (5) A consideration of the extent to which an individual has used
  - 32 assistance available from other assistance programs before
  - 33 assistance may be provided to the individual from the fund.
  - 34 (6) Other areas in which the department determines that rules are
  - 35 necessary to ensure the uniform administration of the grant
  - 36 program under this chapter.
- 37 (b) The following apply to grants awarded under this chapter:
  - 38 (1) An applicant is not eligible for a grant from the fund if:
    - 39 (A) the qualified service member with respect to whom the
    - 40 application is based has been discharged; and
    - 41 (B) the qualified service member's term of qualifying military
    - 42 service was less than twelve (12) months.



- 1 (2) The income eligibility standards must be based on the federal
- 2 gross income of the qualified service member and the qualified
- 3 service member's spouse.
- 4 (3) An employee of the department who is otherwise eligible for
- 5 a grant from the fund must submit the employee's application
- 6 directly to the commission for review. The department shall have
- 7 no influence in any part of the employee's application.
- 8 (4) The maximum amount a qualified service member may
- 9 receive from the fund is two thousand five hundred dollars
- 10 (\$2,500), unless **a higher amount is** approved by the
- 11 commission.
- 12 (5) The commission may consider the following in its analysis of
- 13 the applicant's request for assistance in excess of two thousand
- 14 five hundred dollars (\$2,500):
- 15 (A) The department's eligibility determination of the applicant.
- 16 (B) Facts considered in the department's need determination
- 17 review and award under 915 IAC 3-6-3 and 915 IAC 3-6-5.
- 18 (C) The circumstances surrounding the applicant's hardship.
- 19 (D) Any substantive changes in the applicant's financial
- 20 situation after the original application was submitted.
- 21 (E) Facts that may have been unknown or unavailable at the
- 22 time of the applicant's original application for assistance.
- 23 (F) Other compelling circumstances that may justify assistance
- 24 in excess of the two thousand five hundred dollar (\$2,500)
- 25 threshold.
- 26 (6) The commission shall approve or deny within sixty (60) days
- 27 an application for a grant filed with the commission after June 30,
- 28 2019, by an employee of the department. However, the
- 29 commission may not act on an incomplete application. The
- 30 commission shall return an incomplete application with a notation
- 31 as to omissions. The return of an incomplete application shall be
- 32 without prejudice.
- 33 SECTION 50. IC 10-19-3-7, AS AMENDED BY P.L.171-2019,
- 34 SECTION 2, AND AS AMENDED BY P.L.249-2019, SECTION 8, IS
- 35 CORRECTED AND AMENDED TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) Except as provided in this
- 37 section, for purposes of IC 4-22-2, the executive director is the
- 38 authority that adopts rules for the department.
- 39 (b) The Indiana emergency medical services commission is the
- 40 authority that adopts rules under IC 16-31.
- 41 (c) *Except as provided in subsection (d), ~~or (e)~~*, the fire prevention
- 42 and building safety commission is the authority that adopts rules under



- 1 any of the following:
- 2 (1) IC 22-11.
- 3 (2) IC 22-12.
- 4 (3) IC 22-13.
- 5 (4) IC 22-14.
- 6 (5) IC 22-15.
- 7 (d) The board of firefighting personnel standards and education is
- 8 the authority that adopts rules under IC 22-14-2-7(c)(7) and
- 9 IC 36-8-10.5.
- 10 ~~(e) The regulated amusement device safety board established by~~
- 11 ~~IC 22-12-4.5-2 is the authority that adopts rules under IC 22-15-7.~~
- 12 ~~(f)~~ (e) The executive director may adopt rules governing:
- 13 (1) emergency action plans; or
- 14 (2) emergency response plans;
- 15 for outdoor performances (as defined in IC 22-12-1-17.5) where
- 16 outdoor event equipment (as defined in IC 22-12-1-17.7) is used.
- 17 SECTION 51. IC 11-8-2-5, AS AMENDED BY P.L.239-2019,
- 18 SECTION 6, AND AS AMENDED BY P.L.278-2019, SECTION 167,
- 19 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 20 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The commissioner shall do
- 21 the following:
- 22 (1) Organize the department and employ personnel necessary to
- 23 discharge the duties and powers of the department.
- 24 (2) Administer and supervise the department, including all state
- 25 owned or operated correctional facilities.
- 26 (3) Except for employees of the parole board, be the appointing
- 27 authority for all positions in the department.
- 28 (4) Define the duties of a deputy commissioner and a warden.
- 29 (5) Accept committed persons for study, evaluation,
- 30 classification, custody, care, training, and reintegration.
- 31 (6) Determine the capacity of all state owned or operated
- 32 correctional facilities and programs and keep all Indiana courts
- 33 having criminal or juvenile jurisdiction informed, on a quarterly
- 34 basis, of the populations of those facilities and programs.
- 35 (7) Utilize state owned or operated correctional facilities and
- 36 programs to accomplish the purposes of the department and
- 37 acquire or establish, according to law, additional facilities and
- 38 programs whenever necessary to accomplish those purposes.
- 39 (8) Develop policies, programs, and services for committed
- 40 persons, for administration of facilities, and for conduct of
- 41 employees of the department.
- 42 (9) Administer, according to law, the money or other property of





1 the department and the money or other property retained by the  
2 department for committed persons.

3 (10) Keep an accurate and complete record of all department  
4 proceedings, which includes the responsibility for the custody and  
5 preservation of all papers and documents of the department.

6 (11) Make an annual report to the governor according to  
7 subsection (c).

8 (12) Develop, collect, and maintain information concerning  
9 offenders, sentencing practices, and correctional treatment as the  
10 commissioner considers useful in penological research or in  
11 developing programs.

12 (13) Cooperate with and encourage public and private agencies  
13 and other persons in the development and improvement of  
14 correctional facilities, programs, and services.

15 (14) Explain correctional programs and services to the public.

16 (15) As required under *42 U.S.C. 15483, after January 1, 2006,*  
17 *52 U.S.C. 21083*, provide information to the election division to  
18 coordinate the computerized list of voters maintained under  
19 IC 3-7-26.3 with department records concerning individuals  
20 disfranchised under IC 3-7-46.

21 (16) Make an annual report to the legislative council in an  
22 electronic format under IC 5-14-6 before September 1 of each  
23 year.

24 (b) The commissioner may:

25 (1) when authorized by law, adopt departmental rules under  
26 IC 4-22-2;

27 (2) delegate powers and duties conferred on the commissioner by  
28 law to a deputy commissioner or commissioners and other  
29 employees of the department;

30 (3) issue warrants for the return of escaped committed persons (an  
31 employee of the department or any person authorized to execute  
32 warrants may execute a warrant issued for the return of an  
33 escaped person);

34 (4) appoint personnel to be sworn in as correctional police  
35 officers; *and*

36 (5) *enter into a regional holding facility lease agreement with a*  
37 *local economic development organization as described under*  
38 *IC 4-20.5-7-22; and*

39 ~~(5)~~ (6) exercise any other power reasonably necessary in  
40 discharging the commissioner's duties and powers.

41 (c) The annual report of the department shall be transmitted to the  
42 governor by September 1 of each year and must contain:



- 1 (1) a description of the operation of the department for the fiscal
- 2 year ending June 30;
- 3 (2) a description of the facilities and programs of the department;
- 4 (3) an evaluation of the adequacy and effectiveness of those
- 5 facilities and programs considering the number and needs of
- 6 committed persons or other persons receiving services; and
- 7 (4) any other information required by law.

8 Recommendations for alteration, expansion, or discontinuance of  
 9 facilities or programs, for funding, or for statutory changes may be  
 10 included in the annual report.

11 SECTION 52. IC 11-8-8-23, AS ADDED BY P.L.244-2019,  
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2020]: Sec. 23. (a) This section applies to the local law  
 14 enforcement authority in the county of conviction who has received  
 15 notice that a lifetime sex or violent offender (as defined in  
 16 IC 34-28-2-1.5) has changed the offender's name under:

- 17 (1) IC 31-11-4-11 (marriage);
- 18 (2) IC 31-15-2-19 (dissolution of marriage);
- 19 (3) IC 31-19-2-1.1 (adult adoption); or
- 20 (4) ~~IC 34-28-2-1.5~~ **IC 34-28-2-1.5** (an action for name change).

21 (b) A local law enforcement authority to which this section applies  
 22 shall take reasonable steps, including consulting with the prosecuting  
 23 attorney or a victim assistance program in the county of conviction, to  
 24 notify the victim (or the spouse or immediate family member of a  
 25 deceased victim):

- 26 (1) that the lifetime sex or violent offender has changed the
- 27 offender's name;
- 28 (2) of the reason for the name change; and
- 29 (3) of the lifetime sex or violent offender's new name.

30 SECTION 53. IC 12-14-2-5.3, AS AMENDED BY P.L.161-2007,  
 31 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2020]: Sec. 5.3. (a) This section does not apply to a dependent  
 33 child:

- 34 ~~(1) described in section 5.1(b)(3) or 5.1(b)(4) of this chapter;~~
- 35 ~~(2)~~ **(1)** who is the firstborn of a child less than eighteen (18) years
- 36 of age who is included in a TANF assistance group when the child
- 37 becomes a first time minor parent (including all children in the
- 38 case of a multiple birth); or
- 39 ~~(3)~~ **(2)** who was conceived in a month the family was not
- 40 receiving TANF assistance.

41 (b) Except as provided in subsection (c), after July 1, 1995, an  
 42 additional payment (other than for medical expenses payable under



- 1 IC 12-15) may not be made for a dependent child who is born more
- 2 than ten (10) months after the date the family qualifies for assistance
- 3 under this article.
- 4 (c) The division may adopt rules under IC 4-22-2 that authorize a
- 5 voucher for goods and services related to child care that do not exceed
- 6 one-half (1/2) of the assistance that a dependent child described in
- 7 subsection (b) would otherwise receive under section 5 of this chapter.
- 8 (d) A dependent child described in subsection (b) is eligible for all
- 9 child support enforcement services provided in IC 31-25.
- 10 (e) Families receiving TANF assistance are encouraged to receive
- 11 family planning counseling.
- 12 SECTION 54. IC 12-15-1.3-15, AS AMENDED BY P.L.262-2019,
- 13 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 14 JULY 1, 2020]: Sec. 15. (a) As used in this section, "division" refers to
- 15 the division of disability and rehabilitative services established by
- 16 IC 12-9-1-1.
- 17 (b) As used in this section, "waiver" refers to any waiver
- 18 administered by the office and the division under section 1915(c) of the
- 19 federal Social Security Act.
- 20 (c) The office shall apply to the United States Department of Health
- 21 and Human Services for approval to amend a waiver to set an
- 22 emergency placement priority for individuals in the following
- 23 situations:
- 24 (1) Death of a primary caregiver where alternative placement in
- 25 a supervised group living setting:
- 26 (A) is not available; or
- 27 (B) is determined by the division to be an inappropriate option.
- 28 (2) A situation in which:
- 29 (A) the primary caregiver is at least eighty (80) years of age;
- 30 and
- 31 (B) alternate placement in a supervised group living setting is
- 32 not available or is determined by the division to be an
- 33 inappropriate option.
- 34 (3) There is evidence of abuse or neglect in the current
- 35 institutional or home placement, and alternate placement in a
- 36 supervised group living setting is not available or is determined
- 37 by the division to be an inappropriate option.
- 38 (4) There are other health and safety risks, as determined by the
- 39 division director, and alternate placement in a supervised group
- 40 living setting is not available or is determined by the division to
- 41 be an inappropriate option.
- 42 (d) The division shall report on a quarterly basis the following



1 information to the division of disability and rehabilitative services  
 2 advisory council established by IC 12-9-4-2 concerning each Medicaid  
 3 waiver for which the office has been approved under this section to  
 4 administer an emergency placement priority for individuals described  
 5 in this section:

6 (1) The number of applications for emergency placement priority  
 7 waivers.

8 (2) The number of individuals served on the waiver.

9 (3) The number of individuals on a wait list for the waiver.

10 (e) Before July 1, 2021, the division, in coordination with the task  
 11 force established by ~~IC 12-11-15-2~~, **IC 12-11-15.5-2**, shall establish  
 12 new priority categories for individuals served by a waiver.

13 (f) The office may adopt rules under IC 4-22-2 necessary to  
 14 implement this section.

15 SECTION 55. IC 12-15-16-7.7, AS ADDED BY P.L.108-2019,  
 16 SECTION 197, IS AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2020]: Sec. 7.7. (a) As used in this section,  
 18 "CMS" refers to the federal Centers for Medicare and Medicaid  
 19 Services.

20 (b) As used in this section, "default plan" refers to a plan for  
 21 distributing Medicaid disproportionate share payments for the state  
 22 fiscal year beginning July 1, 2020, and, at the discretion of the hospital  
 23 assessment fee committee, for any state fiscal year beginning after July  
 24 1, 2020, and meets the requirements set forth in subsection (i).

25 (c) As used in this section, "disproportionate share payment plan"  
 26 refers to a plan for distributing disproportionate share payments for the  
 27 state fiscal year beginning July 1, 2020, and at the discretion of the  
 28 hospital assessment fee committee, for any state fiscal year beginning  
 29 after July 1, 2020, and that meets the requirements set forth in  
 30 subsection (h).

31 (d) As used in this section, "federal DSH allotment" refers to the  
 32 allotment of federal disproportionate share funds calculated for the  
 33 state under ~~42 U.S.C. 1386r-4~~. **42 U.S.C. 1396r-4**.

34 (e) As used in this section, "hospital assessment fee committee"  
 35 refers to the committee established by IC 16-21-10-7.

36 (f) As used in this section, "reduced federal DSH allotment" refers  
 37 to a federal DSH allotment for the state for the federal fiscal year  
 38 beginning October 1, 2020, that, by operation of 42 U.S.C.  
 39 1396r-4(f)(7), is less than the federal DSH allotment for the state for  
 40 the federal fiscal year beginning October 1, 2018.

41 (g) As used in this section, "terminating event" refers to federal  
 42 legislation (including an amendment to 42 U.S.C. 1396r-4), a



1 regulation or sub-regulatory policy or directive issued by CMS, or a  
 2 judicial ruling, that is enacted or issued on or before March 30, 2021,  
 3 that:

- 4 (1) cancels, or postpones to a subsequent federal fiscal year, a  
 5 reduced federal DSH allotment; and  
 6 (2) does not cause the state to incur a reduced federal DSH  
 7 allotment.

8 (h) Subject to subsection (i), the hospital assessment fee committee  
 9 shall develop a disproportionate share payment plan and submit the  
 10 disproportionate share payment plan to the office. The following apply  
 11 to the disproportionate share payment plan developed under this  
 12 subsection:

13 (1) The disproportionate share payment plan must:

14 (A) specify the amount or amounts of disproportionate share  
 15 payment adjustments to be paid to acute care hospitals  
 16 licensed under IC 16-21-2 and private mental health  
 17 institutions licensed under IC 12-25 for the state fiscal year  
 18 beginning on or after July 1, 2020; or

19 (B) specify the formula to be used by the office for purposes  
 20 of determining the amount or amounts of disproportionate  
 21 share payment adjustments to be paid to acute care hospitals  
 22 licensed under IC 16-21-2 and private mental health  
 23 institutions licensed under IC 12-25 for the state fiscal year  
 24 beginning on or after July 1, 2020.

25 (2) In developing the disproportionate share payment plan, the  
 26 hospital assessment fee committee is not required to:

27 (A) follow paragraphs 1 through 7 of Subsection A of Section  
 28 III of Attachment 4.19-A of the Indiana Medicaid state plan in  
 29 effect on January 1, 2019;

30 (B) provide for disproportionate share payment adjustments to  
 31 be paid to acute care hospitals licensed under IC 16-21-2 or  
 32 private mental health institutions licensed under IC 12-25 that,  
 33 for purposes of the state fiscal year beginning on or after July  
 34 1, 2020, do not meet the definition of a "disproportionate share  
 35 hospital" as set forth in Section II(E) of Attachment 4.19-A of  
 36 the Indiana Medicaid state plan in effect on January 1, 2019;  
 37 or

38 (C) follow the provisions set forth in section 7.5 of this  
 39 chapter.

40 (3) In developing the disproportionate share payment plan, the  
 41 hospital assessment fee committee shall take into consideration  
 42 the percentage of a hospital's patients whose health care coverage



1 is provided by a governmental health care program.

2 (i) If the hospital assessment fee committee is unable to develop a  
3 disproportionate share payment plan, the hospital assessment fee  
4 committee shall submit the default plan to the office. The following  
5 apply to the default plan:

6 (1) The disproportionate share payments that would otherwise be  
7 paid to an acute care hospital under Step Two, Step ~~3~~, **Three**, or  
8 Step Four of Subsection A of Section III of Attachment 4.19-A of  
9 the Indiana Medicaid state plan in effect on January 1, 2019,  
10 without the reduction provided for in section 7.5 of this chapter,  
11 shall be reduced by a single percentage that is applied uniformly  
12 to all hospitals described in this subdivision.

13 (2) The percentage of the reduction in disproportionate share  
14 payments under subdivision (1) shall be the percentage  
15 determined by the hospital assessment fee committee to cause the  
16 total disproportionate share payments made to maximize the  
17 expenditure of, without exceeding, the reduced federal DSH  
18 allotment.

19 If agreed to by the hospital assessment fee committee, the default plan  
20 may also include other terms and conditions that the committee  
21 determines to be necessary for the proper implementation and  
22 administration of the default plan.

23 (j) After the office submits the state plan amendment described in  
24 section 7.5 of this chapter, but before October 1, 2020, the office shall  
25 file with CMS and, if approved by CMS, the office shall implement, a  
26 proposed Medicaid state plan amendment that is based upon either the  
27 disproportionate share payment plan developed by the hospital  
28 assessment fee committee or the default plan submitted by the hospital  
29 assessment fee committee, subject to the following:

30 (1) The proposed Medicaid state plan amendment referred to in  
31 this subsection shall include language that, in the event a  
32 terminating event occurs after the Medicaid state plan amendment  
33 is approved by the CMS but before March 30, 2021, would  
34 operate to cause the state plan amendment to be immediately and  
35 automatically void and without effect, and to cause Subsection A  
36 of Section III of Attachment 4.19-A of the state's Medicaid state  
37 plan, in effect on January 1, 2019, to be immediately and  
38 automatically reinstated and effective.

39 (2) Subdivision (1) does not prevent the office from submitting a  
40 subsequent Medicaid state plan amendment for approval by CMS  
41 after CMS's approval of the state plan amendment referenced in  
42 subdivision (1) and that applies to a state fiscal year beginning on



- 1 or after July 1, 2021, and that amends or replaces the state plan  
 2 amendment described in this subsection.
- 3 (k) Before filing the proposed Medicaid state plan amendment with  
 4 CMS, the proposed Medicaid state plan amendment referenced in  
 5 subsection (j) shall be submitted by the office to the hospital  
 6 assessment fee committee for the committee's approval.
- 7 (l) The hospital assessment fee committee shall coordinate with the  
 8 office so that the disproportionate share payment plan, or the default  
 9 plan, if applicable, is prepared and submitted to the office under  
 10 subsection (h) or (i), if applicable, and the committee's approval of the  
 11 proposed state plan amendment under subsection (k), is obtained in  
 12 sufficient time so as to enable the office to file the proposed Medicaid  
 13 state plan amendment with CMS before October 1, 2020.
- 14 (m) The office shall regularly update the hospital assessment fee  
 15 committee regarding the status of the proposed Medicaid state plan  
 16 amendment. All questions, proposals, directives, requirements, and  
 17 other communications received by the office from CMS concerning the  
 18 proposed Medicaid state plan amendment shall be provided to the  
 19 committee within a reasonable time after receipt by the office. Upon  
 20 request by the hospital assessment fee committee or the office, the  
 21 office and the hospital assessment fee committee shall meet to confer  
 22 concerning the proposed state plan amendment.
- 23 (n) If:
- 24 (1) a terminating event occurs before the office submits the  
 25 proposed Medicaid state plan amendment to CMS under  
 26 subsection (j), the hospital assessment fee committee and the  
 27 office shall cease their work on the disproportionate share  
 28 payment plan, or the default plan if applicable, and the proposed  
 29 Medicaid state plan amendment, and the office shall not submit  
 30 the proposed state plan amendment to CMS; or
- 31 (2) a terminating event occurs after the office submits the  
 32 proposed Medicaid state plan amendment to CMS under  
 33 subsection (h), but before CMS approves a state plan amendment  
 34 that implements the disproportionate share payment plan, or the  
 35 default plan if applicable, the office shall immediately notify  
 36 CMS of the office's intent to withdraw the proposed Medicaid  
 37 state plan amendment and otherwise act so as to accomplish the  
 38 immediate withdrawal of the proposed Medicaid state plan  
 39 amendment.
- 40 (o) In the event a provision of this section conflicts with another  
 41 provision of this article, the provisions of this section shall control.
- 42 SECTION 56. IC 12-15-30.5-4, AS ADDED BY P.L.116-2019,



1 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2020]: Sec. 4. (a) A broker must do the following:  
 3 (1) Submit monthly reports to the office of the secretary for the  
 4 office of the secretary to post on the office of the secretary's  
 5 Internet web site of the following:  
 6 (A) A list and map by county of the number of vehicles, by  
 7 vehicle type, that are contracted, credentialed, and available to  
 8 provide nonemergency medical transportation in that county.  
 9 (B) Based upon a comparison of trip-leg identification  
 10 numbers issued by the broker to the corresponding claim  
 11 submitted with that trip-leg identification number, the number  
 12 of instances in which a requested nonemergency medical  
 13 transportation for an eligible Medicaid recipient was not  
 14 provided, including whether:  
 15 (i) the instance related to picking up the recipient to go to an  
 16 appointment;  
 17 (ii) the instance related to picking up the recipient from an  
 18 appointment;  
 19 (iii) the instance related to a Medicaid recipient or  
 20 transportation provider not being available;  
 21 (iv) the recipient resides in the community, a health facility,  
 22 an intermediate care facility for individuals with intellectual  
 23 disabilities, a hospital, or another location; and  
 24 (v) the instance resulted from the transportation request  
 25 being canceled by the transportation provider more than  
 26 forty-eight (48) hours before the appointment or within  
 27 forty-eight (48) hours of the appointment.  
 28 ~~(D)~~ (C) A summary of the complaints received by the broker,  
 29 whether or not the complaints have been substantiated.  
 30 Information under this clause must include the total number of  
 31 complaints and whether the complaint related to:  
 32 (i) a scheduled ride to go to an appointment;  
 33 (ii) a scheduled ride from an appointment; and  
 34 (iii) a recipient who resided in the community, a health  
 35 facility, an intermediate care facility for individuals with  
 36 intellectual disabilities, a hospital, or another location.  
 37 (2) Submit monthly to the office of the secretary for the office of  
 38 the secretary to post on the office of the secretary's Internet web  
 39 site a report comparing:  
 40 (A) the number of eligible Medicaid recipients; to  
 41 (B) the number of contracted and credentialed transportation  
 42 vehicles, by type and by county, that are available to provide





- 1 nonemergency medical transportation in a county;
- 2 and including the calculation of the ratio of eligible Medicaid
- 3 recipients to vehicle type.
- 4 (3) Submit a monthly report to the office of the secretary that
- 5 includes the following information for the previous month:
- 6 (A) The number of ride requests received and scheduled
- 7 trip-leg identification numbers issued.
- 8 (B) Call center statistics.
- 9 (C) Information on claims payments, including claim denial
- 10 reason codes.
- 11 (D) Program integrity referrals.
- 12 (E) Information concerning grievances and appeals, including
- 13 the status of any grievance or appeal that is either open or
- 14 closed in the month of the report.
- 15 (b) If the broker has not assigned a transportation provider to a
- 16 request for nonemergency medical transportation within forty-eight
- 17 (48) hours of the time in which the transportation is to be provided, the
- 18 broker shall do the following:
- 19 (1) Take steps to notify the:
- 20 (A) Medicaid recipient for which the request was made; and
- 21 (B) health facility, if the Medicaid recipient resides in a health
- 22 facility;
- 23 that a transportation provider has not yet been assigned.
- 24 (2) Continue to make every effort in securing transportation for
- 25 the Medicaid recipient and immediately notify the recipient
- 26 described in subdivision (1)(A) and, if applicable, the health
- 27 facility described in subdivision (1)(B), when transportation has
- 28 been assigned.
- 29 (3) Document whether the notice required under subdivision (1)
- 30 was communicated to the Medicaid recipient or a person on
- 31 behalf of the Medicaid recipient, and the method of
- 32 communication.
- 33 SECTION 57. IC 12-16-13.5-1 IS AMENDED TO READ AS
- 34 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. A hospital, a
- 35 physician, or an agent or employee of a hospital or physician that
- 36 provides services in good faith under the hospital care for the indigent
- 37 program is immune from liability to the extent the liability is
- 38 attributable to at least one (1) of the following:
- 39 (1) The requirement that a patient be transferred under
- 40 IC 12-16-12.5 (**repealed**).
- 41 (2) The denial of payment under IC 12-16-10.5.
- 42 SECTION 58. IC 12-16-13.5-2 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. Section 1(1) of this  
 2 chapter does not limit liability for the determination that the patient's  
 3 medical condition permits a transfer under IC 12-16-12.5 (**repealed**).  
 4 SECTION 59. IC 12-17.2-5-4, AS AMENDED BY P.L.287-2013,  
 5 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2020]: Sec. 4. (a) The following constitute sufficient grounds  
 7 for a denial of a license application:  
 8 (1) A determination by the department of child services  
 9 established by IC 31-25-1-1 of child abuse or neglect (as defined  
 10 in IC 31-9-2-14) by:  
 11 (A) the applicant;  
 12 (B) a member of the applicant's household;  
 13 (C) an employee of the applicant who has direct contact, on a  
 14 regular and continuous basis, with children who are under the  
 15 direct supervision of the applicant; or  
 16 (D) a volunteer of the applicant who has direct contact, on a  
 17 regular and continuous basis, with children who are **under the**  
 18 direct supervision of the applicant.  
 19 (2) A criminal conviction of the applicant, an employee of the  
 20 applicant who has direct contact with children who are receiving  
 21 child care from the applicant, a volunteer of the applicant who has  
 22 direct contact with children who are receiving child care from the  
 23 applicant, or a member of the applicant's household, of any of the  
 24 following:  
 25 (A) A felony:  
 26 (i) related to the health or safety of a child;  
 27 (ii) that is a sex offense (as defined in IC 11-8-8-5.2);  
 28 (iii) that is a dangerous felony; or  
 29 (iv) that is not a felony otherwise described in items (i)  
 30 through (iii), and less than ten (10) years have elapsed from  
 31 the date the person was discharged from probation,  
 32 imprisonment, or parole, whichever discharge date is latest.  
 33 (B) A misdemeanor related to the health or safety of a child.  
 34 (C) A misdemeanor for operating a child care center without  
 35 a license under IC 12-17.2-4-35, or a substantially similar  
 36 offense committed in another jurisdiction if the offense is  
 37 directly or indirectly related to jeopardizing the health or  
 38 safety of a child.  
 39 (D) A misdemeanor for operating a child care home without a  
 40 license under section 35 of this chapter, or a substantially  
 41 similar offense committed in another jurisdiction if the offense  
 42 is directly or indirectly related to jeopardizing the health or



- 1 safety of a child.
- 2 (3) A determination by the division that the applicant made false
- 3 statements in the applicant's application for licensure.
- 4 (4) A determination by the division that the applicant made false
- 5 statements in the records required by the division.
- 6 (5) A determination by the division that the applicant previously
- 7 operated a:
- 8 (A) child care center without a license under IC 12-17.2-4; or
- 9 (B) child care home without a license under this chapter.
- 10 (b) Notwithstanding subsection (a)(2), if:
- 11 (1) a license application is denied due to a criminal conviction of:
- 12 (A) an employee or a volunteer of the applicant; or
- 13 (B) a member of the applicant's household; and
- 14 (2) the division determines that the:
- 15 (A) employee or volunteer has been dismissed by the
- 16 applicant; or
- 17 (B) member of the applicant's household is no longer a
- 18 member of the applicant's household;
- 19 the criminal conviction of the former employee, former volunteer, or
- 20 former member does not require denial of a license application.
- 21 SECTION 60. IC 12-17.2-7.2-13.5, AS AMENDED BY
- 22 P.L.268-2019, SECTION 17, AND AS AMENDED BY P.L.108-2019,
- 23 SECTION 200, IS CORRECTED AND AMENDED TO READ AS
- 24 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13.5. (a) The
- 25 prekindergarten pilot program fund is established to:
- 26 (1) provide grants to eligible *or limited eligibility* children for
- 27 qualified early education services under this chapter;
- 28 (2) carry out the longitudinal study described in section 12 of this
- 29 chapter;
- 30 (3) provide grants to potential eligible providers and existing
- 31 eligible providers as set forth in section 7.4 of this chapter; and
- 32 (4) make payments to reimburse costs incurred to provide
- 33 in-home early education services under IC 12-17.2-7.5.
- 34 (b) The fund consists of:
- 35 (1) money appropriated to the fund by the general assembly; and
- 36 (2) grants or gifts to the fund.
- 37 (c) The fund shall be administered by the office.
- 38 (d) The expenses of administering the fund shall be paid from
- 39 money in the fund.
- 40 (e) Money in the fund *at the end of a state fiscal year does not*
- 41 *revert to the state general fund. is continuously appropriated for the*
- 42 *purposes provided under this article.*



1 (f) The treasurer of state shall invest the money in the fund not  
 2 currently needed to meet the obligations of the fund in the same  
 3 manner as other public funds may be invested.

4 SECTION 61. IC 14-28-1-22, AS AMENDED BY P.L.282-2019,  
 5 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2020]: Sec. 22. (a) As used in subsection (b)(1) with respect  
 7 to a stream, "total length" means the length of the stream, expressed in  
 8 miles, from the confluence of the stream with the receiving stream to  
 9 the upstream or headward extremity of the stream, as indicated by the  
 10 solid or dashed, blue or purple line depicting the stream on the most  
 11 current edition of the seven and one-half (7 1/2) minute topographic  
 12 quadrangle map published by the United States Geological Survey,  
 13 measured along the meanders of the stream as depicted on the map.

14 (b) This section does not apply to the following:

15 (1) A reconstruction or maintenance project (as defined in  
 16 IC 36-9-27) on a stream or an open regulated drain if the total  
 17 length of the stream or open drain is not more than ten (10) miles.

18 (2) A construction or reconstruction project on a state or county  
 19 highway bridge in a rural area that crosses a stream having an  
 20 upstream drainage area of not more than fifty (50) square miles  
 21 and the relocation of utility lines associated with the construction  
 22 or reconstruction project if confined to an area not more than one  
 23 hundred (100) feet from the limits of the highway construction  
 24 right-of-way.

25 (3) The performance of an activity described in subsection (c)(1)  
 26 or (c)(2) by a surface coal mining operation that is operated under  
 27 a permit issued under IC 14-34.

28 (4) Any other activity that is determined by the commission,  
 29 according to rules adopted under IC 4-22-2, to pose not more than  
 30 a minimal threat to floodway areas.

31 (5) An activity in a boundary river floodway to which section 26.5  
 32 of this chapter applies.

33 (6) The removal of a logjam or mass of wood debris that has  
 34 accumulated in a river or stream, subject to the following  
 35 conditions:

36 (A) Work must not be within a salmonid stream designated  
 37 under 327 IAC 2-1.5-5 without the prior written approval of  
 38 the department's division of fish and wildlife.

39 (B) Work must not be within a natural, scenic, or recreational  
 40 river or stream designated under 312 IAC 7-2.

41 (C) Except as otherwise provided in Indiana law, free logs or  
 42 affixed logs that are crossways in the channel must be cut,



- 1 relocated, and removed from the floodplain. Logs may be  
 2 maintained in the floodplain if properly anchored or otherwise  
 3 secured so as to resist flotation or dislodging by the flow of  
 4 water and placement in an area that is not a wetland. Logs  
 5 must be removed and secured with a minimum of damage to  
 6 vegetation.
- 7 (D) Isolated or single logs that are embedded, lodged, or  
 8 rooted in the channel, and that do not span the channel or  
 9 cause flow problems, must not be removed unless the logs are  
 10 either of the following:
- 11 (i) Associated with or in close proximity to larger  
 12 obstructions.
- 13 (ii) Posing a hazard to navigation.
- 14 (E) A leaning or severely damaged tree that is in immediate  
 15 danger of falling into the waterway may be cut and removed if  
 16 the tree is associated with or in close proximity to an  
 17 obstruction. The root system and stump of the tree must be left  
 18 in place.
- 19 (F) To the extent practicable, the construction of access roads  
 20 must be minimized, and should not result in the elevation of  
 21 the floodplain.
- 22 (G) To the extent practicable, work should be performed  
 23 exclusively from one (1) side of a waterway. Crossing the bed  
 24 of a waterway is prohibited.
- 25 (H) To prevent the flow of sediment laden water back into the  
 26 waterway, appropriate sediment control measures must be  
 27 installed.
- 28 (I) Within fifteen (15) days, all bare and disturbed areas must  
 29 be revegetated with a mixture of grasses and legumes. Tall  
 30 fescue must not be used under this subdivision, except that low  
 31 endophyte tall fescue may be used in the bottom of the  
 32 waterway and on side slopes.
- 33 (c) A person who desires to:
- 34 (1) erect, make, use, or maintain a structure, an obstruction, a  
 35 deposit, or an excavation; or
- 36 (2) suffer or permit a structure, an obstruction, a deposit, or an  
 37 excavation to be erected, made, used, or maintained;
- 38 in or on a floodway must file with the director a verified written  
 39 application for a permit accompanied by a nonrefundable minimum fee  
 40 of two hundred dollars (\$200).
- 41 (d) The application for a permit must set forth the material facts  
 42 together with plans and specifications for the structure, obstruction,



- 1 deposit, or excavation.
- 2 (e) An applicant must receive a permit from the director for the
- 3 work before beginning construction. The director shall issue a permit
- 4 only if in the opinion of the director the applicant has clearly proven
- 5 that the structure, obstruction, deposit, or excavation will not do any of
- 6 the following:
- 7 (1) Adversely affect the efficiency of or unduly restrict the
- 8 capacity of the floodway.
- 9 (2) Constitute an unreasonable hazard to the safety of life or
- 10 property.
- 11 (3) Result in unreasonably detrimental effects upon fish, wildlife,
- 12 or botanical resources.
- 13 (f) In deciding whether to issue a permit under this section, the
- 14 director shall consider the cumulative effects of the structure,
- 15 obstruction, deposit, or excavation. The director may incorporate in and
- 16 make a part of an order of authorization conditions and restrictions that
- 17 the director considers necessary for the purposes of this chapter.
- 18 (g) A permit issued under this section:
- 19 (1) is valid for two (2) years after the issuance of the permit; and
- 20 (2) to:
- 21 (A) the Indiana department of transportation or a county
- 22 highway department if there is any federal funding for the
- 23 project; or
- 24 (B) an electric utility for the construction of a power
- 25 generating facility;
- 26 is valid for five (5) years from the date of issuance.
- 27 A permit that is active and was issued under subdivision (1) before July
- 28 1, 2014, is valid for two (2) years beginning July 2014, and a permit
- 29 that is active and was issued under subdivision (2) before July 1, 2014,
- 30 is valid for five (5) years beginning July 2014.
- 31 (h) A permit issued under:
- 32 (1) subsection (g)(1) may be renewed one (1) time for a period not
- 33 to exceed two (2) additional years; and
- 34 (2) subsection (g)(2) may be renewed one (1) time for a period not
- 35 to exceed five (5) additional years.
- 36 (i) The director shall send a copy of each permit issued under this
- 37 section to each river basin commission organized under:
- 38 (1) IC 14-29-7 or IC 13-2-27 (before its repeal); or
- 39 (2) ~~IC 14-13-19~~, **IC 14-13-9**, IC 14-30-1 (before its repeal), or
- 40 IC 36-7-6 (before its repeal);
- 41 that is affected.
- 42 (j) The permit holder shall post and maintain a permit issued under



1 this section at the authorized site.  
 2 (k) For the purposes of this chapter, the lowest floor of a building,  
 3 including a residence or abode, that is to be constructed or  
 4 reconstructed in the one hundred (100) year floodplain of an area  
 5 protected by a levee that is:  
 6 (1) inspected; and  
 7 (2) found to be in good or excellent condition;  
 8 by the United States Army Corps of Engineers shall not be lower than  
 9 the one hundred (100) year frequency flood elevation plus one (1) foot.  
 10 SECTION 62. IC 15-15-13-8, AS AMENDED BY P.L.190-2019,  
 11 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2020]: Sec. 8. (a) Each license application received under this  
 13 chapter must be processed as follows:  
 14 (1) Upon receipt of a license application, the state seed  
 15 commissioner shall do one (1) of the following:  
 16 (A) Forward a copy of the application to the state police  
 17 department. The state police department shall do the  
 18 following:  
 19 (i) Perform a state or national criminal history background  
 20 check of the applicant.  
 21 (ii) Determine if the requirements under section 7(c)(5) of  
 22 this chapter concerning prior criminal convictions have been  
 23 met.  
 24 (iii) Return the application to the state seed commissioner  
 25 along with the state police department's determinations and  
 26 a copy of the state or national criminal history background  
 27 check.  
 28 (B) ~~The state seed commissioner shall~~ Do the following:  
 29 (i) Perform a state or national criminal history background  
 30 check of the applicant under the same standards as the state  
 31 police department would perform.  
 32 (ii) Determine if the requirements under section 7(c)(5) of  
 33 this chapter concerning prior criminal convictions have been  
 34 met.  
 35 (2) The state seed commissioner shall review the license  
 36 application and the criminal history background check.  
 37 (b) If the state seed commissioner determines that all the  
 38 requirements under this chapter have been met and that a license  
 39 should be granted to the applicant, the state seed commissioner shall  
 40 approve the application for issuance of a license.  
 41 (c) A hemp license or agricultural hemp seed production license  
 42 expires on December 31 of the year for which the license was issued,



1 unless revoked. A hemp license or agricultural hemp seed production  
 2 license may be renewed in accordance with rules adopted by the state  
 3 seed commissioner and is nontransferable.

4 SECTION 63. IC 15-15-13-12, AS AMENDED BY P.L.190-2019,  
 5 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2020]: Sec. 12. The state seed commissioner is responsible for  
 7 the following:

8 (1) Monitoring the hemp grown by any license holder.

9 (2) Conducting random testing of the hemp for compliance with  
 10 tetrahydrocannabinol (THC) levels. The state seed commissioner  
 11 may enter into agreements with one (1) or more laboratories  
 12 selected by the Indiana state police department to perform testing  
 13 under this subdivision.

14 (3) Establishing necessary testing criteria and protocols, including  
 15 a procedure for testing, using post decarboxylation or other  
 16 similarly reliable methods, **for** delta-9-tetrahydrocannabinol  
 17 concentration levels of the hemp produced.

18 (4) Establishing the minimum number of acres to be planted  
 19 under each license issued under this chapter.

20 (5) Regulating any propagative material of a hemp plant.

21 SECTION 64. IC 15-15-13-13.5, AS ADDED BY P.L.190-2019,  
 22 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 13.5. (a) Except as provided in subsection (b), the  
 24 state seed commissioner shall give a person who negligently violates  
 25 this chapter a reasonable time, determined by the state seed  
 26 commissioner, to correct the violation without imposing a penalty  
 27 under section 13 of this chapter. However, the state seed commissioner  
 28 may require the person who committed the violation to comply with a  
 29 corrective action plan determined by the state seed commissioner and  
 30 report to the state seed commissioner on compliance with the corrective  
 31 action plan.

32 (b) A person who commits a negligent violation of this chapter three  
 33 (3) times in a five (5) year period shall immediately be ineligible to  
 34 produce hemp for five (5) years.

35 (c) If the state seed commissioner believes that a person has  
 36 knowingly or intentionally violated this chapter, the state seed  
 37 commissioner shall notify:

38 (1) the superintendent of the state police department; and

39 (2) the prosecuting attorney of the county in which the violation  
 40 occurred;

41 of the violation.

42 (d) A person who commits a negligent violation under this chapter





1 is subject to a late fee as established by rule adopted by the **state** seed  
 2 ~~commissioner.~~ **commissioner.**  
 3 SECTION 65. IC 16-21-2-13, AS AMENDED BY P.L.81-2018,  
 4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2020]: Sec. 13. ~~(a) Before January 1, 2019, the state health~~  
 6 ~~commissioner may:~~  
 7 ~~(1) issue a license upon the application without further evidence;~~  
 8 ~~or~~  
 9 ~~(2) request additional information concerning the application and~~  
 10 ~~conduct an investigation to determine whether a license should be~~  
 11 ~~granted.~~  
 12 ~~This subsection expires January 1, 2019.~~  
 13 ~~(b) (a) After December 31, 2018, The state health commissioner:~~  
 14 ~~(1) may:~~  
 15 ~~(A) issue a license upon the application of a hospital that is not~~  
 16 ~~accredited by a recognized accrediting organization without~~  
 17 ~~further evidence; or~~  
 18 ~~(B) request additional information concerning the application~~  
 19 ~~of a hospital that is not accredited by a recognized accrediting~~  
 20 ~~organization and conduct an investigation to determine~~  
 21 ~~whether a license should be granted; and~~  
 22 ~~(2) shall issue a license upon the application of a hospital that has~~  
 23 ~~received accreditation by a recognized accrediting organization~~  
 24 ~~for the period the recognized accrediting organization has been~~  
 25 ~~granted accreditation without the state department conducting an~~  
 26 ~~annual survey.~~  
 27 ~~(c) (b) The state department may investigate a complaint against an~~  
 28 ~~accredited hospital described in subsection ~~(b)(2)~~ ~~(a)(2)~~ for substantial~~  
 29 ~~noncompliance, as determined by the state department, with state law~~  
 30 ~~or rules. Nothing in this section prohibits the state health commissioner~~  
 31 ~~from taking action against a hospital under IC 16-21-3 for substantial~~  
 32 ~~noncompliance with state law or rules.~~  
 33 ~~(d) (c) If a hospital is not accredited by a recognized accrediting~~  
 34 ~~organization, the state department shall conduct an annual survey of the~~  
 35 ~~hospital.~~  
 36 ~~(e) (d) When requested by the federal Centers for Medicare and~~  
 37 ~~Medicaid Services, the state department shall conduct random~~  
 38 ~~validation surveys on behalf of the federal Centers for Medicare and~~  
 39 ~~Medicaid Services.~~  
 40 ~~(f) (e) A hospital shall provide a copy of the survey report and~~  
 41 ~~certificate of accreditation from a recognized accrediting organization~~  
 42 ~~to the state health commissioner not more than ten (10) days after~~



1 receipt of the survey or accreditation.

2 ~~(g)~~ (f) Subsections ~~(b)~~ (a) through ~~(f)~~ (e) do not affect the state  
3 department's performance of an initial survey of a hospital obtaining an  
4 initial license under this article.

5 SECTION 66. IC 16-31-12-3, AS ADDED BY P.L.100-2019,  
6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 JULY 1, 2020]: Sec. 3. (a) The commission may establish an  
8 application and process for an emergency medical services provider  
9 agency to submit for approval an application and information  
10 requesting the implementation of a mobile ~~integration~~ **integrated**  
11 healthcare program.

12 (b) The commission may establish a subcommittee to provide the  
13 initial review of an application submitted by an emergency medical  
14 services provider agency for a mobile integrated healthcare program  
15 and determine whether to grant approval for the program. In reviewing  
16 an application, the subcommittee or commission may request  
17 additional information from the emergency medical services provider  
18 agency that submitted the request.

19 (c) If a subcommittee is established by the commission, the  
20 subcommittee shall make recommendations to the commission  
21 concerning a submitted application. The commission must approve or  
22 deny the application not more than ninety (90) days after the  
23 submission of a complete application.

24 (d) An emergency medical services provider agency may appeal a  
25 denial of the application by the commission under IC 4-21.5.

26 SECTION 67. IC 16-31-12-4, AS ADDED BY P.L.100-2019,  
27 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2020]: Sec. 4. (a) The commission may establish a mobile  
29 integration healthcare grant to assist communities in the development  
30 and implementation of a mobile ~~integration~~ **integrated** healthcare  
31 program that has been approved by the commission under this chapter.

32 (b) The commission may do the following:

- 33 (1) Administer the grant.
- 34 (2) Create a grant application for the grant.
- 35 (3) Develop a process for receiving and evaluating grant  
36 applications.
- 37 (4) Establish eligibility requirements for the grant.
- 38 (5) Select recipients of the grant and distribute the funds for an  
39 awarded grant.

40 (c) The commission may only award a grant under this section to an  
41 emergency medical services provider agency that is operated by a:

- 42 (1) city;



- 1 (2) town; or
- 2 (3) township.
- 3 SECTION 68. IC 16-31-12-5, AS ADDED BY P.L.100-2019,
- 4 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 JULY 1, 2020]: Sec. 5. (a) The mobile integration healthcare grant
- 6 fund is established within the state general fund for the purpose of the
- 7 development and implementation of a mobile ~~integration~~ **integrated**
- 8 healthcare program.
- 9 (b) The commission shall administer the fund. The expenses of
- 10 administering the fund shall be paid from money in the fund.
- 11 (c) The treasurer of state shall invest the money in the fund not
- 12 currently needed to meet the obligations of the fund in the same
- 13 manner as other public money may be invested. Interest that accrues
- 14 from these investments shall be deposited in the fund.
- 15 (d) Money in the fund at the end of a state fiscal year does not revert
- 16 to the state general fund.
- 17 SECTION 69. IC 16-39-2-6, AS AMENDED BY P.L.225-2019,
- 18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 19 JULY 1, 2020]: Sec. 6. (a) Without the consent of the patient, the
- 20 patient's mental health record may only be disclosed as follows:
- 21 (1) To individuals who meet the following conditions:
- 22 (A) Are employed by:
- 23 (i) the provider at the same facility or agency;
- 24 (ii) a managed care provider (as defined in IC 12-7-2-127);
- 25 or
- 26 (iii) a health care provider or mental health care provider, if
- 27 the mental health records are needed to provide health care
- 28 or mental health services to the patient.
- 29 (B) Are involved in the planning, provision, and monitoring of
- 30 services.
- 31 (2) To the extent necessary to obtain payment for services
- 32 rendered or other benefits to which the patient may be entitled, as
- 33 provided in IC 16-39-5-3.
- 34 (3) To the patient's court appointed counsel and to the Indiana
- 35 protection and advocacy services commission.
- 36 (4) For research conducted in accordance with IC 16-39-5-3 and
- 37 the rules of the division of mental health and addiction, the rules
- 38 of the division of disability and rehabilitative services, or the rules
- 39 of the provider.
- 40 (5) To the division of mental health and addiction for the purpose
- 41 of data collection, research, and monitoring managed care
- 42 providers (as defined in IC 12-7-2-127) who are operating under



- 1 a contract with the division of mental health and addiction.
- 2 (6) To the extent necessary to make reports or give testimony
- 3 required by the statutes pertaining to admissions, transfers,
- 4 discharges, and guardianship proceedings.
- 5 (7) To a law enforcement agency if any of the following
- 6 conditions are met:
- 7 (A) A patient escapes from a facility to which the patient is
- 8 committed under IC 12-26.
- 9 (B) The superintendent of the facility determines that failure
- 10 to provide the information may result in bodily harm to the
- 11 patient or another individual.
- 12 (C) A patient commits or threatens to commit a crime on
- 13 facility premises or against facility personnel.
- 14 (D) A patient is in the custody of a law enforcement officer or
- 15 agency for any reason and:
- 16 (i) the information to be released is limited to medications
- 17 currently prescribed for the patient or to the patient's history
- 18 of adverse medication reactions; and
- 19 (ii) the provider determines that the release of the
- 20 medication information will assist in protecting the health,
- 21 safety, or welfare of the patient.
- 22 Mental health records released under this clause must be
- 23 maintained in confidence by the law enforcement agency
- 24 receiving them.
- 25 (8) To a coroner or medical examiner, in the performance of the
- 26 individual's duties.
- 27 (9) To a school in which the patient is enrolled if the
- 28 superintendent of the facility determines that the information will
- 29 assist the school in meeting educational needs of the patient.
- 30 (10) To the extent necessary to satisfy reporting requirements
- 31 under the following statutes:
- 32 (A) IC 12-10-3-10.
- 33 (B) IC 12-24-17-5.
- 34 (C) IC 16-41-2-3.
- 35 (D) IC 31-25-3-2.
- 36 (E) IC 31-33-5-4.
- 37 (F) IC 34-30-16-2.
- 38 (G) IC 35-46-1-13.
- 39 (11) To the extent necessary to satisfy release of information
- 40 requirements under the following statutes:
- 41 (A) IC 12-24-11-2.
- 42 (B) IC 12-24-12-3, IC 12-24-12-4, and IC 12-24-12-6.



- 1 (C) IC 12-26-11.
- 2 (12) To another health care provider in a health care emergency.
- 3 (13) For legitimate business purposes as described in
- 4 IC 16-39-5-3.
- 5 (14) Under a court order under IC 16-39-3.
- 6 (15) With respect to records from a mental health or
- 7 developmental disability facility, to the United States Secret
- 8 Service if the following conditions are met:
- 9 (A) The request does not apply to alcohol or drug abuse
- 10 records described in 42 U.S.C. 290dd-2 unless authorized by
- 11 a court order under 42 U.S.C. 290dd-2(b)(2)(c).
- 12 (B) The request relates to the United States Secret Service's
- 13 protective responsibility and investigative authority under 18
- 14 U.S.C. 3056, 18 U.S.C. 871, or 18 U.S.C. 879.
- 15 (C) The request specifies an individual patient.
- 16 (D) The director or superintendent of the facility determines
- 17 that disclosure of the mental health record may be necessary
- 18 to protect a person under the protection of the United States
- 19 Secret Service from serious bodily injury or death.
- 20 (E) The United States Secret Service agrees to only use the
- 21 mental health record information for investigative purposes
- 22 and not disclose the information publicly.
- 23 (F) The mental health record information disclosed to the
- 24 United States Secret Service includes only:
- 25 (i) the patient's name, age, and address;
- 26 (ii) the date of the patient's admission to or discharge from
- 27 the facility; and
- 28 (iii) any information that indicates whether or not the patient
- 29 has a history of violence or presents a danger to the person
- 30 under protection.
- 31 (16) To the statewide waiver ombudsman established under
- 32 IC 12-11-13, in the performance of the ombudsman's duties.
- 33 (b) If a licensed mental health professional or licensed paramedic,
- 34 in the course of rendering a treatment intervention, determines that a
- 35 patient may be a harm to himself or herself or others, the licensed
- 36 mental health professional or licensed paramedic may request a
- 37 patient's individualized **mental health** safety plan from a psychiatric
- 38 crisis center, psychiatric inpatient unit, or psychiatric residential
- 39 treatment provider. Each psychiatric crisis center, psychiatric inpatient
- 40 unit, and psychiatric residential treatment provider shall, upon request
- 41 and without the consent of the patient, share a patient's individualized
- 42 mental health safety plan that is in the standard format established by



1 the division of mental health and addiction under IC 12-21-5-6 ~~to~~ **with**  
 2 the following individuals who demonstrate proof of licensure and  
 3 commit to protecting the information in compliance with state and  
 4 federal privacy laws:

- 5 (1) A licensed mental health professional.  
 6 (2) A licensed paramedic.

7 An individualized mental health safety plan disclosed under this  
 8 subsection may be used only to support a patient's welfare and safety  
 9 and is considered otherwise confidential information under applicable  
 10 state and federal laws.

11 (c) After information is disclosed under subsection (a)(15) and if the  
 12 patient is evaluated to be dangerous, the records shall be interpreted in  
 13 consultation with a licensed mental health professional on the staff of  
 14 the United States Secret Service.

15 (d) A person who discloses information under subsection (a)(7),  
 16 (a)(15), or ~~subsection (b)~~ in good faith is immune from civil and  
 17 criminal liability.

18 SECTION 70. IC 16-39-3-3 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. A person:

20 (1) seeking access to a patient's mental health record without the  
 21 patient's written consent in an investigation or prosecution  
 22 resulting from a report filed under ~~IC 16-39-2-6(10);~~  
 23 **IC 16-39-2-6(a)(10)**; or

24 (2) who has filed or is a party to a legal proceeding and who seeks  
 25 access to a patient's mental health record without the patient's  
 26 written consent;

27 may file a petition in a circuit or superior court requesting a release of  
 28 the patient's mental health record.

29 SECTION 71. IC 16-41-10-2.6, AS ADDED BY P.L.224-2019,  
 30 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2020]: Sec. 2.6. (a) This section applies to:

- 32 (1) an emergency medical services provider; and  
 33 (2) a law enforcement officer;

34 who ~~has~~ **have** been exposed to blood or body fluids as described in  
 35 section 2(a) of this chapter.

36 (b) A person to whom this ~~chapter section~~ applies may submit an  
 37 emergency application for a blood or body fluid specimen to a circuit  
 38 or superior court having jurisdiction to issue a warrant.

39 (c) An emergency application for a blood or body fluid specimen  
 40 must be verified and include the following information:

- 41 (1) The name and employing agency of the person exposed to the  
 42 blood or body fluids.



1 (2) The name of the patient to whose blood or body fluids the  
 2 person has been exposed.  
 3 (3) A concise description of the circumstances under which the  
 4 exposure occurred.  
 5 (4) A concise explanation of why immediate testing is necessary.  
 6 (5) Any other information required by the court.  
 7 (d) If it appears from the emergency application for a blood or body  
 8 fluid specimen that:  
 9 (1) the person exposed to the blood or body fluid is a person to  
 10 whom this section applies; and  
 11 (2) immediate testing is necessary;  
 12 the court shall approve the emergency application for a blood or body  
 13 fluid specimen ex parte, without notice or a hearing, and issue an  
 14 emergency order requiring the patient to whose blood or body fluid the  
 15 emergency medical services provider or law enforcement officer has  
 16 been exposed to provide a blood or body fluid specimen for testing.  
 17 SECTION 72. IC 16-41-37.5-2.5, AS AMENDED BY P.L.21-2019,  
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2020]: Sec. 2.5. (a) Before July 31, 2019, the state department  
 20 shall distribute a manual of best practices for managing indoor air  
 21 quality at schools as described in this section. The state department  
 22 may use a manual on indoor air quality in schools developed by a  
 23 federal health or environmental agency or another state and make  
 24 additions or revisions to the manual to make the manual most useful to  
 25 Indiana schools. The manual must include recommendations for radon  
 26 testing. The state department shall provide the manual:  
 27 (1) to:  
 28 (A) the legislative council; and  
 29 (B) the department of education;  
 30 in an electronic format under IC 5-14-6; and  
 31 (2) to the facilities manager and superintendent of each school  
 32 corporation and the chief administrative officer of each accredited  
 33 nonpublic school.  
 34 (b) At least once every three (3) years the **state** department shall:  
 35 (1) review and revise the manual developed under subsection (a)  
 36 to assure that the manual continues to represent best practices  
 37 available to schools; and  
 38 (2) distribute the manual to individuals listed in subsection (a)(2).  
 39 SECTION 73. IC 20-19-2-2.2, AS ADDED BY P.L.224-2015,  
 40 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2020]: Sec. 2.2. (a) Beginning June 1, 2015, the state board  
 42 consists of the following members:



- 1 (1) The state superintendent.
- 2 (2) Eight (8) members appointed by the governor. The following
- 3 provisions apply to members of the state board appointed under
- 4 this subdivision:
- 5 (A) At least six (6) members appointed under this subdivision
- 6 must have professional experience in the field of education as
- 7 provided in subsection (b).
- 8 (B) Members shall be appointed from different parts of
- 9 Indiana with not more than one (1) member being appointed
- 10 from a particular congressional district.
- 11 (C) Not more than five (5) members of the state board may be
- 12 appointed from the membership of any one (1) political party.
- 13 (3) One (1) member, who is not a member of the general
- 14 assembly, appointed by the speaker of the house of
- 15 representatives.
- 16 (4) One (1) member, who is not a member of the general
- 17 assembly, appointed by the president pro tempore of the senate.
- 18 (b) For purposes of subsection (a), an individual is considered to
- 19 have professional experience in the field of education if the individual
- 20 has teaching or leadership experience at a postsecondary educational
- 21 institution or is currently employed as, or is retired from a position as:
- 22 (1) a teacher;
- 23 (2) a principal;
- 24 (3) an assistant superintendent; or
- 25 (4) a superintendent.
- 26 (c) A quorum consists of six (6) members of the state board. An
- 27 action of the state board is not official unless the action is authorized
- 28 by at least six (6) members.
- 29 (d) ~~Subject to subsection (e)~~, The members of the state board shall
- 30 elect a chairperson and vice chairperson annually from the members of
- 31 the state board. The vice chairperson shall act as chairperson in the
- 32 absence of the chairperson.
- 33 (e) ~~Notwithstanding subsection (d), the state superintendent shall~~
- 34 ~~serve as the chairperson of the state board until a chairperson is elected~~
- 35 ~~under subsection (d) at the first meeting of the state board after~~
- 36 ~~December 31, 2016, which shall be held not later than January 15,~~
- 37 ~~2017. A vice chairperson shall be elected at the first meeting of the~~
- 38 ~~state board after June 30, 2015, which shall be held not later than~~
- 39 ~~August 1, 2015. This subsection expires July 1, 2018.~~
- 40 (f) (e) Except as otherwise provided in subsection (g); (f), each
- 41 member appointed under subsection (a)(2) through (a)(4) serves a four
- 42 (4) year term. The term begins on July 1.





1           ~~(g)~~ (f) A member appointed under subsection (a)(2) through (a)(4)  
 2 may be removed from the state board by the member's appointing  
 3 authority for just cause. Vacancies in the appointments to the state  
 4 board shall be filled by the appointing authority. A member appointed  
 5 under this subsection serves for the remainder of the unexpired term.

6           ~~(h)~~ (g) The state board shall meet at a minimum at least one (1) time  
 7 each month. The state board shall establish the date of the next monthly  
 8 meeting during the monthly meeting of the state board. In addition to  
 9 the monthly meeting required under this subsection, the state board  
 10 shall meet at the call of the chairperson.

11           SECTION 74. IC 20-24-2.2-2, AS AMENDED BY P.L.143-2019,  
 12 SECTION 16, AND AS AMENDED BY P.L.159-2019, SECTION 3,  
 13 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 14 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The minimum standard for  
 15 renewal and the standard to avoid closure imposed by authorizers on  
 16 a charter school is a requirement that the charter school not remain in  
 17 the lowest category or designation of school improvement, including  
 18 any alternative accountability category or designation, in the third year  
 19 after initial placement in the lowest category or designation established  
 20 under IC 20-31-8-4.

21           (b) An authorizer of a charter school that does not meet the  
 22 minimum standard for charter school renewal described in subsection  
 23 (a) may petition the state board at any time to request permission to  
 24 renew the charter school's charter notwithstanding the fact that the  
 25 charter school does not meet the minimum standard. If timely  
 26 notification is made, the state board shall hold a hearing *under section*  
 27 *2.5 of this chapter* to consider the authorizer's request at the state  
 28 board's next regularly scheduled board meeting.

29           (c) In determining whether to grant a request under subsection (b),  
 30 the state board shall consider the following:

31           (1) Enrollment of students with special challenges, such as drug  
 32 or alcohol addiction, prior withdrawal from school, prior  
 33 incarceration, or other special circumstances.

34           (2) High mobility of the student population resulting from the  
 35 specific purpose of the charter school.

36           (3) Annual improvement in the performance of students enrolled  
 37 in the charter school, as measured *by IC 20-31-8-1, under*  
 38 *IC 20-31-8*, compared with the performance of students enrolled  
 39 in the charter school in the immediately preceding school year.

40           ~~(d)~~ *After the hearing, the state board must implement one (1) or*  
 41 *more of the following actions:*

42           (1) *Grant the authorizer's request to renew the charter of the*



1 *charter school. The state board may determine the length of the*  
 2 *renewal and any conditions of the renewal placed upon either the*  
 3 *charter school or the authorizer.*

4 *(2) Order the closure of the charter school at the end of the*  
 5 *current school year.*

6 *(3) Order the reduction of any administrative fee collected under*  
 7 *IC 20-24-7-4 that is applicable to the charter school identified in*  
 8 *subsection (b). The reduction must become effective at the*  
 9 *beginning of the month following the month of the authorizer's*  
 10 *hearing before the state board.*

11 *A charter school that is closed by the state board under this section*  
 12 *may not be granted a charter by any authorizer.*

13 SECTION 75. IC 20-25.7-5-2, AS AMENDED BY P.L.269-2019,  
 14 SECTION 5, AND AS AMENDED BY P.L.270-2019, SECTION 6,  
 15 AND AS AMENDED BY P.L.108-2019, SECTION 212, IS  
 16 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The board may enter into an  
 18 agreement with an organizer to reconstitute an eligible school as a  
 19 participating innovation network charter school or to establish a  
 20 participating innovation network charter school at a location selected  
 21 by the board within the boundary of the school corporation.  
 22 Notwithstanding ~~IC 20-26-7-1~~, IC 20-26-7.1, a participating innovation  
 23 network charter school may be established within a vacant school  
 24 building.

25 (b) The terms of the agreement entered into between the board and  
 26 an organizer must specify the following:

27 (1) A statement that the organizer authorizes the department to  
 28 include the charter school's performance assessment results under  
 29 IC 20-31-8 when calculating the school corporation's performance  
 30 assessment under rules adopted by the state board.

31 (2) The amount of state funding, including tuition support (if the  
 32 participating innovation network charter school is treated in the  
 33 same manner as a school operated by the school corporation  
 34 under subsection (d)(2)), and money levied as property taxes that  
 35 will be distributed by the school corporation to the organizer.

36 (3) The performance goals and accountability metrics agreed  
 37 upon for the charter school in the charter agreement between the  
 38 organizer and the authorizer.

39 (c) If an organizer and the board enter into an agreement under  
 40 subsection (a), the organizer and the board shall notify the department  
 41 that the agreement has been made under this section within thirty (30)  
 42 days after the agreement is entered into.



1 (d) Upon receipt of the notification under subsection (c), for school  
2 years starting after the date of the agreement:

3 (1) the department shall include the participating innovation  
4 network charter school's performance assessment results under  
5 IC 20-31-8 when calculating the school corporation's performance  
6 assessment under rules adopted by the state board;

7 (2) the department shall treat the participating innovation network  
8 charter school in the same manner as a school operated by the  
9 school corporation when calculating the total amount of state  
10 funding to be distributed to the school corporation unless  
11 subsection (e) applies; and

12 (3) if requested by a participating innovation network charter  
13 school that reconstitutes an eligible school, the department may  
14 use student growth as the state board's exclusive means to  
15 determine the innovation network charter school's category or  
16 designation of school improvement under 511 IAC 6.2-10-10 for  
17 a period of three (3) years. *Beginning with the 2019-2020 school*  
18 *year, the department may not use student growth as the state*  
19 *board's exclusive means to determine an innovation network*  
20 *charter school's category or designation of school improvement.*

21 *This subdivision expires July 1, 2023.*

22 (e) If a participating innovation network school was established  
23 before January 1, 2016, and for the current school year has a  
24 complexity index that is greater than the complexity index for the  
25 school corporation that the innovation network school has contracted  
26 with, the innovation network school shall be treated as a charter school  
27 for purposes of determining tuition support. This subsection expires  
28 June 30, ~~2019~~ 2021.

29 SECTION 76. IC 20-26-16-6, AS AMENDED BY P.L.270-2019,  
30 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
31 JULY 1, 2020]: Sec. 6. (a) A school corporation or charter school  
32 police officer appointed under this chapter:

33 (1) is a law enforcement officer (as defined in IC 5-2-1-2(1));

34 (2) must take an appropriate oath of office in a form and manner  
35 prescribed by the governing body or the equivalent for a charter  
36 school;

37 (3) serves at the governing body's (or the equivalent for a charter  
38 school) pleasure; and

39 (4) performs the duties that the governing body or the equivalent  
40 for a charter school assigns.

41 (b) School corporation or charter school police officers appointed  
42 under this chapter have general police powers, including the power to



1 arrest, without process, all persons who within their view commit any  
 2 offense. They have the same common law and statutory powers,  
 3 privileges, and immunities as sheriffs and constables, except that they  
 4 are empowered to serve civil process only to the extent authorized by  
 5 the employing governing body or the equivalent for a ~~school~~  
 6 ~~corporation~~; **charter school**; however, any powers may be expressly  
 7 forbidden them by the governing body (or the equivalent for a charter  
 8 school) employing them. In addition to any other powers or duties, such  
 9 police officers shall enforce and assist the educators and administrators  
 10 of their school corporation or charter school in the enforcement of the  
 11 rules and regulations of the school corporation or charter school and  
 12 assist and cooperate with other law enforcement agencies and officers.

13 (c) Such police officers may exercise the powers granted under this  
 14 section only upon any property owned, leased, or occupied by the  
 15 school corporation or charter school, including the streets passing  
 16 through and adjacent to the property. Additional jurisdiction may be  
 17 established by agreement with the chief of police of the municipality  
 18 or sheriff of the county or the appropriate law enforcement agency  
 19 where the property is located, dependent upon the jurisdiction  
 20 involved.

21 SECTION 77. IC 20-28-5-12, AS AMENDED BY P.L.143-2019,  
 22 SECTION 17, AND AS AMENDED BY P.L.275-2019, SECTION 3,  
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Subsection (b) does not  
 25 apply to an individual who:

- 26 (1) held an Indiana limited, reciprocal, or standard teaching  
 27 license on June 30, 1985; or  
 28 (2) is granted a license under section 18 of this chapter.

29 (b) The department may not grant an initial practitioner license to  
 30 an individual unless the individual has demonstrated proficiency in the  
 31 following areas on a written examination or through other procedures  
 32 prescribed by the department:

33 ~~(1) Basic reading, writing, and mathematics.~~

34 ~~(2) (1) Pedagogy.~~

35 ~~(3) (2) Knowledge of the areas in which the individual is required~~  
 36 ~~to have a license to teach.~~

37 ~~(4) (3) If the individual is seeking to be licensed as an elementary~~  
 38 ~~school teacher, comprehensive scientifically based reading~~  
 39 ~~instruction skills, including:~~

- 40 (A) phonemic awareness;  
 41 (B) phonics instruction;  
 42 (C) fluency;



1 (D) vocabulary; and  
 2 (E) comprehension.  
 3 (c) An individual's license examination score may not be disclosed  
 4 by the department without the individual's consent unless specifically  
 5 required by state or federal statute or court order.  
 6 (d) *Subject to section 22 of this chapter*, the state board shall adopt  
 7 rules under IC 4-22-2 to do the following:  
 8 (1) Adopt, validate, and implement the examination or other  
 9 procedures required by subsection (b).  
 10 (2) Establish examination scores indicating proficiency.  
 11 (3) Otherwise carry out the purposes of this section.  
 12 (e) Subject to section 18 of this chapter, the state board shall adopt  
 13 rules under IC 4-22-2 establishing the conditions under which the  
 14 requirements of this section may be waived for an individual holding  
 15 a valid teacher's license issued by another state.  
 16 SECTION 78. IC 20-28-5-22, AS ADDED BY P.L.143-2019,  
 17 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2020]: Sec. 22. (a) This section applies to teacher licensing  
 19 examinations administered to determine whether an individual  
 20 demonstrates, in accordance with section 12(b) of this chapter,  
 21 proficiency in:  
 22 ~~(1) basic reading, writing, and mathematics;~~  
 23 ~~(2) (1) pedagogy; and~~  
 24 ~~(3) (2) knowledge of the areas in which the individual is required~~  
 25 ~~to have a license to teach.~~  
 26 (b) Not later than July 1, 2020, the state board shall adopt teacher  
 27 licensing examinations to replace the teacher licensing examinations  
 28 administered on July 1, 2019.  
 29 (c) The state board shall adopt teacher licensing examinations that  
 30 are already in existence and administered nationally.  
 31 (d) The department shall, not later than September 1, 2021,  
 32 implement the teacher licensing examinations adopted under this  
 33 section.  
 34 (e) The state board may adopt rules under IC 4-22-2 to carry out this  
 35 section.  
 36 SECTION 79. IC 20-34-9-1, AS ADDED BY P.L.153-2019,  
 37 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2020]: Sec. 1. This chapter does not apply to a virtual charter  
 39 school (as defined in ~~IC 20-24-7-13(a)~~) **IC 20-24-1-10** or a virtual  
 40 accredited nonpublic school.  
 41 SECTION 80. IC 20-35-12-12, AS ADDED BY P.L.260-2019,  
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- 1 JULY 1, 2020]: Sec. 12. Not later than March 1, 2020, the center shall:
- 2 (1) establish a list of language developmental milestones that:
- 3 (A) are, as applicable, aligned to the center's guidelines for
- 4 infant, toddler, and preschool assessments;
- 5 (B) are aligned to the applicable instrument used to assess the
- 6 development of children with disabilities under federal law;
- 7 (C) are aligned with applicable state standards in English
- 8 language arts; and
- 9 (D) **are** based on applicable standardized norms; and
- 10 (2) provide to the advisory committee the following:
- 11 (A) The list of language developmental milestones established
- 12 under subdivision (1).
- 13 (B) Any relevant information regarding the language
- 14 developmental milestones on the list provided under clause
- 15 (A).
- 16 SECTION 81. IC 20-35-12-14, AS ADDED BY P.L.260-2019,
- 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 18 JULY 1, 2020]: Sec. 14. (a) The center shall do the following:
- 19 (1) Review the lists provided to the center from the advisory
- 20 committee under section 13 of this chapter.
- 21 (2) Select language developmental milestones to include in the
- 22 parent resource described in subdivision (5).
- 23 (3) Not later than July 1, 2020, inform the advisory committee
- 24 regarding which language developmental milestones the center
- 25 selected for the parent resource described in subdivision (5).
- 26 (4) Not later than July 1, 2020, approve tools and assessments as
- 27 provided under this chapter to be used in assessing children who
- 28 are deaf or hard of hearing.
- 29 (5) Prepare a parent resource that:
- 30 (A) includes the language developmental milestones described
- 31 in subdivision (2);
- 32 (B) can be used by a parent to monitor and track the expressive
- 33 and receptive language acquisition and developmental stages
- 34 toward English literacy of children who are deaf or hard of
- 35 hearing; and
- 36 (C) meets the requirements of subsection (b).
- 37 (b) The parent resource prepared by the center under subsection
- 38 (a)(5) must meet the following requirements:
- 39 (1) Be appropriate for use, in both content and administration,
- 40 with children who:
- 41 (A) are less than eleven (11) years of age;
- 42 (B) are deaf or hard of hearing; and



- 1 (C) use:
- 2 (i) ASL;
- 3 (ii) English; or
- 4 (iii) both ASL and English.
- 5 (2) Be written for clarity and ease of use by parents.
- 6 (3) Be aligned to the applicable:
- 7 (A) state standards for infant, toddler, and preschool
- 8 assessments;
- 9 (B) federal standards for assessing the development of
- 10 children with disabilities; and
- 11 (C) state standards in ASL and English language arts.
- 12 (4) Include information **explaining** that:
- 13 (A) the parent resource is not a formal assessment of language
- 14 and English literacy development; and
- 15 (B) a parent's observation of the parent's child may differ from
- 16 formal assessment data presented at a meeting for a child's
- 17 individualized education program, individualized family
- 18 service plan, or a plan developed under Section 504 of the
- 19 federal Rehabilitation Act, 29 U.S.C. 794.
- 20 (5) Contain the language developmental milestones selected by
- 21 the center under this section.
- 22 (6) Present the language developmental milestones in terms of
- 23 development of all children who are less than eleven (11) years of
- 24 age.
- 25 (7) Provide information regarding the general development of
- 26 language, including phonology, semantics, syntax, and
- 27 pragmatics, to a parent whose child uses a language at home that
- 28 is not English or ASL.
- 29 (8) Provide information on additional supports for language
- 30 acquisition, including:
- 31 (A) amplification device options;
- 32 (B) ASL services options; and
- 33 (C) other additional supports determined appropriate by the
- 34 center.
- 35 (9) Provide information about special education law in Indiana as
- 36 the law applies to children who are deaf or hard of hearing.
- 37 (10) Provide additional information for parents of children who:
- 38 (A) are deaf or hard of hearing; and
- 39 (B) have additional disabilities.
- 40 (11) Provide notice that a parent of a child has the right to select
- 41 the language or communication mode for the child's language
- 42 acquisition and developmental milestone tracking.



- 1 (c) The center shall:
- 2 (1) distribute the parent resource prepared under this section to
- 3 parents of children who are deaf or hard of hearing; and
- 4 (2) post the parent resource prepared under this section on the
- 5 center's Internet web site.
- 6 SECTION 82. IC 20-50-1-3, AS AMENDED BY P.L.155-2019,
- 7 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2020]: Sec. 3. (a) Every local educational agency, regardless
- 9 of whether it receives a McKinney-Vento Act grant, is required to
- 10 designate a local liaison under 42 U.S.C. 11432.
- 11 (b) The local liaison serves as one (1) of the primary contacts
- 12 between homeless families and:
- 13 (1) school staff;
- 14 (2) district personnel;
- 15 (3) shelter workers; and
- 16 (4) other service providers.
- 17 (c) The local liaison coordinates services to ensure the following:
- 18 (1) Homeless children and youths are identified by school
- 19 personnel through outreach and coordination activities with other
- 20 entities and agencies pursuant to the McKinney-Vento Act.
- 21 (2) Homeless children and youths are enrolled in, and have full
- 22 and equal opportunity to succeed in, school.
- 23 (3) Homeless families and homeless children and youths are
- 24 provided access to receive education services for which the
- 25 homeless families and homeless children and youths are eligible,
- 26 including Head Start, early intervention services under the
- 27 Individuals with Disabilities Education Act, and preschool
- 28 programs administered by the local educational agency.
- 29 (4) Homeless families and homeless children and youths are
- 30 referred to health, dental, mental health, and substance abuse
- 31 services, housing services, and other appropriate services.
- 32 (5) Parents or guardians of homeless children and youths are
- 33 informed of educational and related opportunities available to the
- 34 children and are provided with meaningful opportunities to
- 35 participate in the education of the children.
- 36 (6) Public notice of educational rights of homeless students is
- 37 disseminated in locations frequented by parents and guardians of
- 38 homeless children and youths, and unaccompanied youths,
- 39 including in schools, shelters, public libraries, and soup kitchens,
- 40 in a manner and form understandable to the parents and guardians
- 41 of homeless children and youths and unaccompanied youths.
- 42 (7) Enrollment disputes are mediated in accordance with the





- 1 McKinney-Vento Act.
- 2 (8) Parents and guardians of homeless children and youths and  
3 unaccompanied youths are fully informed of all transportation  
4 services, including transportation to and from the school of origin,  
5 and are assisted in accessing transportation services.
- 6 (9) School personnel receive professional development and other  
7 support.
- 8 (10) Unaccompanied youths:
- 9 (A) are enrolled in school;
- 10 (B) have opportunities to meet the same state academic  
11 standards as established for other children and youths; **and**  
12 (C) are informed of the status of unaccompanied youths as  
13 independent students under section 40 of the Higher Education  
14 Act of 1965 (20 U.S.C. 1087vv), **and to ensure** the rights of  
15 unaccompanied youths to receive verification of this status  
16 from the local liaison.
- 17 SECTION 83. IC 22-13-2-8, AS AMENDED BY P.L.171-2019,  
18 SECTION 4, AND AS AMENDED BY P.L.249-2019, SECTION 23,  
19 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
20 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) The commission shall adopt  
21 rules under IC 4-22-2 to create equipment laws applicable to regulated  
22 lifting devices.
- 23 (b) The commission shall adopt rules under IC 4-22-2 to create  
24 equipment laws applicable to regulated boilers and pressure vessels.
- 25 (c) The commission may adopt emergency rules under  
26 IC 4-22-2-37.1 only to adopt by reference all or part of the following  
27 national boiler and pressure vessel codes:
- 28 (1) The American Society of Mechanical Engineers Boiler and  
29 Pressure Vessel Code.
- 30 (2) The National Board of Boiler and Pressure Vessel Inspectors  
31 Inspection Code.
- 32 (3) The American Petroleum Institute 510 Pressure Vessel  
33 Inspection Code.
- 34 (4) Any subsequent editions of the codes listed in subdivisions (1)  
35 through (3).
- 36 (d) An emergency rule adopted under subsection (c) expires on the  
37 earlier of the following dates:
- 38 (1) Not more than two (2) years after the emergency rule is  
39 accepted for filing with the publisher of the Indiana Register.
- 40 (2) The date a permanent rule is adopted under IC 4-22-2.
- 41 (e) *Subject to the approval of the commission, the regulated*  
42 *amusement device safety board established under IC 22-12-4.5 The*



1 *commission shall adopt rules under IC 4-22-2 to create equipment laws*  
 2 *applicable to regulated amusement devices.*

3 SECTION 84. IC 22-15-6-2, AS AMENDED BY P.L.171-2019,  
 4 SECTION 8, AND AS AMENDED BY P.L.249-2019, SECTION 34,  
 5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The division *shall may*  
 7 conduct a program of *periodic* inspections of regulated boilers and  
 8 pressure vessels.

9 (b) The division *or a boiler and pressure vessel inspector acting*  
 10 *under section 4 of this chapter shall do the following:*

11 (1) Issue a regulated boiler and pressure vessel operating permit  
 12 to an applicant who qualifies under this section.

13 (2) *Perform an operating permit inspection of a boiler or*  
 14 *pressure vessel owned by the state.*

15 (3) *Conduct a program to audit boiler and pressure vessel*  
 16 *inspectors licensed under section 5 of this chapter.*

17 (4) *Conduct a program to audit inspections completed by a boiler*  
 18 *and pressure vessel inspector licensed under section 5 of this*  
 19 *chapter.*

20 (c) Except as provided in subsection ~~(f)~~, (e), *an operating permit*  
 21 *issued under this section expires one (1) year after it is issued. The*  
 22 *permit terminates if it was issued by an insurance company acting*  
 23 *under section 4 of this chapter and the applicant ceases to insure the*  
 24 *boiler or pressure vessel covered by the permit against loss by*  
 25 *explosion with an insurance company authorized to do business in*  
 26 *Indiana.*

27 (d) To qualify for *an operating permit* or to renew *an operating*  
 28 *permit* under this section, an applicant must do the following:

29 (1) *Apply for an operating permit on a form approved by the*  
 30 *division.*

31 ~~(2)~~ (2) *Demonstrate through an inspection, performed by an*  
 32 *inspector licensed under section 5 of this chapter, that the*  
 33 *regulated boiler or pressure vessel covered by the application*  
 34 *complies with the rules adopted by the commission.*

35 (3) *Submit a report of the inspection conducted under subdivision*  
 36 *(2) to the division.*

37 ~~(4)~~ (4) *Pay the fee set under IC 22-12-6-6(a)(8).*

38 ~~(e)~~ *An inspection under subsection (d)(1) shall be conducted as*  
 39 *follows:*

40 ~~(1)~~ *An inspection for an initial permit shall be conducted by:*

41 ~~(A)~~ *the division; or*

42 ~~(B)~~ *an owner or user inspection agency.*



1           (2) *An inspection for a renewal permit shall be conducted by one*  
 2           ~~(1) of the following:~~  
 3                 ~~(A) An insurance company inspection agency, if the vessel is~~  
 4                 ~~insured under a boiler and pressure vessel insurance policy~~  
 5                 ~~and the renewal inspection is not conducted by an owner or~~  
 6                 ~~user inspection agency.~~  
 7                 ~~(B) An owner or user inspection agency.~~  
 8                 ~~(C) The division, if:~~  
 9                         ~~(i) the owner or user of a vessel is not licensed as an owner~~  
 10                         ~~or user inspection agency and the vessel is not insured~~  
 11                         ~~under a boiler and pressure vessel insurance policy; or~~  
 12                         ~~(ii) the regulated boiler or pressure vessel operating permit~~  
 13                         ~~has lapsed.~~  
 14           ~~(f) (e)~~ The commission may, by rule adopted under IC 4-22-2,  
 15 specify:  
 16                 (1) a period between inspections of more than one (1) year; and  
 17                 (2) an expiration date for an operating permit longer than one (1)  
 18                 year from the date of issuance.  
 19 However, the commission may not set an inspection period of greater  
 20 than five (5) years *or issue an operating permit valid for a period of*  
 21 *more than five (5) years* for regulated pressure vessels or steam  
 22 generating equipment that is an integral part of a continuous processing  
 23 unit.  
 24           ~~(g) (f)~~ For any inspection conducted by the division under this  
 25 section, the division may designate  
 26                 ~~(1) a third party an inspector that satisfies the requirements of~~  
 27                 ~~licensed under section 5 of this chapter or~~  
 28                 ~~(2) an inspection agency that satisfies the requirements of section~~  
 29                 ~~6 of this chapter;~~  
 30 to act as the division's agent for purposes of the inspection.  
 31           (g) *The commission may adopt emergency rules in the manner*  
 32 *provided under IC 4-22-2-37.1 to implement this chapter. An*  
 33 *emergency rule adopted under this subsection expires on the earliest*  
 34 *of the following dates:*  
 35                 (1) *The expiration date stated in the emergency rule.*  
 36                 (2) *The date the emergency rule is amended or repealed by a*  
 37                 *later rule adopted under IC 4-22-2-22.5 through IC 4-22-2-36 or*  
 38                 *under IC 4-22-2-37.1.*  
 39                 (3) *July 1, 2021.*  
 40 SECTION 85. IC 22-15-6-5, AS AMENDED BY P.L.171-2019,  
 41 SECTION 10, AND AS AMENDED BY P.L.249-2019, SECTION 36,  
 42 IS CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The division shall issue a  
 2 boiler and pressure vessel inspector license to an applicant who  
 3 qualifies under this section.

4 (b) To qualify for a license under this section an applicant must:

- 5 (1) meet the qualifications set by the commission in its rules;
- 6 (2) pass an examination approved by the commission and  
 7 conducted, supervised, and graded as prescribed by the  
 8 commission; and
- 9 (3) pay the fee set under IC 22-12-6-6(a)(9).

10 (c) The commission may exempt an applicant from any part of the  
 11 examination required by subsection (b) if the applicant has:

- 12 (1) a boiler and pressure vessel inspector's license issued by  
 13 another state with qualifications substantially equal to the  
 14 qualifications for a license under this section; or
- 15 (2) a commission as a boiler and pressure vessel inspector issued  
 16 by the National Board of Boiler and Pressure Vessel Inspectors.

17 (d) *The commission may sanction a boiler and pressure vessel*  
 18 *inspector under IC 22-12-7 if the boiler and pressure vessel inspector*  
 19 *violates this chapter or rules adopted by the commission.*

20 SECTION 86. IC 23-0.5-5-7, AS AMENDED BY P.L.177-2019,  
 21 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2020]: Sec. 7. (a) A registered foreign entity may withdraw its  
 23 registration by delivering a statement of withdrawal to the secretary of  
 24 state for filing. The statement of withdrawal must be signed by the  
 25 entity and state:

- 26 (1) the name of the entity and its jurisdiction of formation;
- 27 (2) that the entity is not doing business in Indiana and that it  
 28 withdraws its registration to do business in Indiana;
- 29 (3) that the entity revokes the authority of its registered agent to  
 30 accept service of process on its behalf in Indiana;
- 31 (4) an address to which service of process may be made under  
 32 subsection (c); and
- 33 (5) a commitment to notify the secretary of state in the future of  
 34 any change in its street address.

35 (b) A statement of withdrawal may include an electronic mail  
 36 address to which service of process may be made under subsection (c).  
 37 If an electronic mail address is included in the statement of withdrawal,  
 38 the statement of withdrawal must include a commitment to notify the  
 39 secretary of state in the future of any change in ~~its~~ **the** electronic mail  
 40 address.

41 (c) After the withdrawal of the registration of an entity, service of  
 42 process in any action or proceeding based on a cause of action arising



1 during the time the entity was registered to do business in Indiana may  
 2 be made under IC 23-0.5-4-10.

3 SECTION 87. IC 24-5-0.5-3, AS AMENDED BY P.L.211-2019,  
 4 SECTION 33, AND AS AMENDED BY P.L.242-2019, SECTION 6,  
 5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) A supplier may not commit  
 7 an unfair, abusive, or deceptive act, omission, or practice in connection  
 8 with a consumer transaction. Such an act, omission, or practice by a  
 9 supplier is a violation of this chapter whether it occurs before, during,  
 10 or after the transaction. An act, omission, or practice prohibited by this  
 11 section includes both implicit and explicit misrepresentations.

12 (b) Without limiting the scope of subsection (a), the following acts,  
 13 and the following representations as to the subject matter of a  
 14 consumer transaction, made orally, in writing, or by electronic  
 15 communication, by a supplier, are deceptive acts:

16 (1) That such subject of a consumer transaction has sponsorship,  
 17 approval, performance, characteristics, accessories, uses, or  
 18 benefits it does not have which the supplier knows or should  
 19 reasonably know it does not have.

20 (2) That such subject of a consumer transaction is of a particular  
 21 standard, quality, grade, style, or model, if it is not and if the  
 22 supplier knows or should reasonably know that it is not.

23 (3) That such subject of a consumer transaction is new or unused,  
 24 if it is not and if the supplier knows or should reasonably know  
 25 that it is not.

26 (4) That such subject of a consumer transaction will be supplied  
 27 to the public in greater quantity than the supplier intends or  
 28 reasonably expects.

29 (5) That replacement or repair constituting the subject of a  
 30 consumer transaction is needed, if it is not and if the supplier  
 31 knows or should reasonably know that it is not.

32 (6) That a specific price advantage exists as to such subject of a  
 33 consumer transaction, if it does not and if the supplier knows or  
 34 should reasonably know that it does not.

35 (7) That the supplier has a sponsorship, approval, or affiliation in  
 36 such consumer transaction the supplier does not have, and which  
 37 the supplier knows or should reasonably know that the supplier  
 38 does not have.

39 (8) That such consumer transaction involves or does not involve  
 40 a warranty, a disclaimer of warranties, or other rights, remedies,  
 41 or obligations, if the representation is false and if the supplier  
 42 knows or should reasonably know that the representation is false.



- 1 (9) That the consumer will receive a rebate, discount, or other  
2 benefit as an inducement for entering into a sale or lease in return  
3 for giving the supplier the names of prospective consumers or  
4 otherwise helping the supplier to enter into other consumer  
5 transactions, if earning the benefit, rebate, or discount is  
6 contingent upon the occurrence of an event subsequent to the time  
7 the consumer agrees to the purchase or lease.
- 8 (10) That the supplier is able to deliver or complete the subject of  
9 the consumer transaction within a stated period of time, when the  
10 supplier knows or should reasonably know the supplier could not.  
11 If no time period has been stated by the supplier, there is a  
12 presumption that the supplier has represented that the supplier  
13 will deliver or complete the subject of the consumer transaction  
14 within a reasonable time, according to the course of dealing or the  
15 usage of the trade.
- 16 (11) That the consumer will be able to purchase the subject of the  
17 consumer transaction as advertised by the supplier, if the supplier  
18 does not intend to sell it.
- 19 (12) That the replacement or repair constituting the subject of a  
20 consumer transaction can be made by the supplier for the estimate  
21 the supplier gives a customer for the replacement or repair, if the  
22 specified work is completed and:
- 23 (A) the cost exceeds the estimate by an amount equal to or  
24 greater than ten percent (10%) of the estimate;
- 25 (B) the supplier did not obtain written permission from the  
26 customer to authorize the supplier to complete the work even  
27 if the cost would exceed the amounts specified in clause (A);
- 28 (C) the total cost for services and parts for a single transaction  
29 is more than seven hundred fifty dollars (\$750); and
- 30 (D) the supplier knew or reasonably should have known that  
31 the cost would exceed the estimate in the amounts specified in  
32 clause (A).
- 33 (13) That the replacement or repair constituting the subject of a  
34 consumer transaction is needed, and that the supplier disposes of  
35 the part repaired or replaced earlier than seventy-two (72) hours  
36 after both:
- 37 (A) the customer has been notified that the work has been  
38 completed; and
- 39 (B) the part repaired or replaced has been made available for  
40 examination upon the request of the customer.
- 41 (14) Engaging in the replacement or repair of the subject of a  
42 consumer transaction if the consumer has not authorized the



- 1 replacement or repair, and if the supplier knows or should
- 2 reasonably know that it is not authorized.
- 3 (15) The act of misrepresenting the geographic location of the
- 4 supplier by listing an alternate business name or an assumed
- 5 business name (as described in IC 23-0.5-3-4) in a local telephone
- 6 directory if:
- 7 (A) the name misrepresents the supplier's geographic location;
- 8 (B) the listing fails to identify the locality and state of the
- 9 supplier's business;
- 10 (C) calls to the local telephone number are routinely forwarded
- 11 or otherwise transferred to a supplier's business location that
- 12 is outside the calling area covered by the local telephone
- 13 directory; and
- 14 (D) the supplier's business location is located in a county that
- 15 is not contiguous to a county in the calling area covered by the
- 16 local telephone directory.
- 17 (16) The act of listing an alternate business name or assumed
- 18 business name (as described in IC 23-0.5-3-4) in a directory
- 19 assistance data base if:
- 20 (A) the name misrepresents the supplier's geographic location;
- 21 (B) calls to the local telephone number are routinely forwarded
- 22 or otherwise transferred to a supplier's business location that
- 23 is outside the local calling area; and
- 24 (C) the supplier's business location is located in a county that
- 25 is not contiguous to a county in the local calling area.
- 26 (17) The violation by a supplier of IC 24-3-4 concerning
- 27 cigarettes for import or export.
- 28 (18) The act of a supplier in knowingly selling or reselling a
- 29 product to a consumer if the product has been recalled, whether
- 30 by the order of a court or a regulatory body, or voluntarily by the
- 31 manufacturer, distributor, or retailer, unless the product has been
- 32 repaired or modified to correct the defect that was the subject of
- 33 the recall.
- 34 (19) The violation by a supplier of 47 U.S.C. 227, including any
- 35 rules or regulations issued under 47 U.S.C. 227.
- 36 (20) The violation by a supplier of the federal Fair Debt
- 37 Collection Practices Act (15 U.S.C. 1692 et seq.), including any
- 38 rules or regulations issued under the federal Fair Debt Collection
- 39 Practices Act (15 U.S.C. 1692 et seq.).
- 40 (21) A violation of IC 24-5-7 (concerning health spa services), as
- 41 set forth in IC 24-5-7-17.
- 42 (22) A violation of IC 24-5-8 (concerning business opportunity



- 1 transactions), as set forth in IC 24-5-8-20.
- 2 (23) A violation of IC 24-5-10 (concerning home consumer
- 3 transactions), as set forth in IC 24-5-10-18.
- 4 (24) A violation of IC 24-5-11 (concerning real property
- 5 improvement contracts), as set forth in IC 24-5-11-14.
- 6 (25) A violation of IC 24-5-12 (concerning telephone
- 7 solicitations), as set forth in IC 24-5-12-23.
- 8 (26) A violation of IC 24-5-13.5 (concerning buyback motor
- 9 vehicles), as set forth in IC 24-5-13.5-14.
- 10 (27) A violation of IC 24-5-14 (concerning automatic
- 11 dialing-announcing devices), as set forth in IC 24-5-14-13.
- 12 (28) A violation of IC 24-5-15 (concerning credit services
- 13 organizations), as set forth in IC 24-5-15-11.
- 14 (29) A violation of IC 24-5-16 (concerning unlawful motor
- 15 vehicle subleasing), as set forth in IC 24-5-16-18.
- 16 (30) A violation of IC 24-5-17 (concerning environmental
- 17 marketing claims), as set forth in IC 24-5-17-14.
- 18 (31) A violation of IC 24-5-19 (concerning deceptive commercial
- 19 solicitation), as set forth in IC 24-5-19-11.
- 20 (32) A violation of IC 24-5-21 (concerning prescription drug
- 21 discount cards), as set forth in IC 24-5-21-7.
- 22 (33) A violation of IC 24-5-23.5-7 (concerning real estate
- 23 appraisals), as set forth in IC 24-5-23.5-9.
- 24 (34) A violation of IC 24-5-26 (concerning identity theft), as set
- 25 forth in IC 24-5-26-3.
- 26 (35) A violation of IC 24-5.5 (concerning mortgage rescue fraud),
- 27 as set forth in IC 24-5.5-6-1.
- 28 (36) A violation of IC 24-8 (concerning promotional gifts and
- 29 contests), as set forth in IC 24-8-6-3.
- 30 (37) A violation of IC 21-18.5-6 (concerning representations
- 31 made by a postsecondary credit bearing proprietary educational
- 32 institution), as set forth in IC 21-18.5-6-22.5.
- 33 *(38) A violation of IC 24-5-15.5 (concerning collection actions of*
- 34 *a plaintiff debt buyer), as set forth in IC 24-5-15.5-6.*
- 35 ~~(38)~~ (39) A violation of IC 24-14 (concerning towing services), as
- 36 set forth in IC 24-14-10-1.
- 37 ~~(38)~~ (40) A violation of IC 24-5-14.5 (concerning misleading or
- 38 inaccurate caller identification information), as set forth in
- 39 IC 24-5-14.5-12.
- 40 (c) Any representations on or within a product or its packaging or
- 41 in advertising or promotional materials which would constitute a
- 42 deceptive act shall be the deceptive act both of the supplier who places





1 such representation thereon or therein, or who authored such materials,  
 2 and such other suppliers who shall state orally or in writing that such  
 3 representation is true if such other supplier shall know or have reason  
 4 to know that such representation was false.

5 (d) If a supplier shows by a preponderance of the evidence that an  
 6 act resulted from a bona fide error notwithstanding the maintenance of  
 7 procedures reasonably adopted to avoid the error, such act shall not be  
 8 deceptive within the meaning of this chapter.

9 (e) It shall be a defense to any action brought under this chapter that  
 10 the representation constituting an alleged deceptive act was one made  
 11 in good faith by the supplier without knowledge of its falsity and in  
 12 reliance upon the oral or written representations of the manufacturer,  
 13 the person from whom the supplier acquired the product, any testing  
 14 organization, or any other person provided that the source thereof is  
 15 disclosed to the consumer.

16 (f) For purposes of subsection (b)(12), a supplier that provides  
 17 estimates before performing repair or replacement work for a customer  
 18 shall give the customer a written estimate itemizing as closely as  
 19 possible the price for labor and parts necessary for the specific job  
 20 before commencing the work.

21 (g) For purposes of subsection (b)(15) and (b)(16), a telephone  
 22 company or other provider of a telephone directory or directory  
 23 assistance service or its officer or agent is immune from liability for  
 24 publishing the listing of an alternate business name or assumed  
 25 business name of a supplier in its directory or directory assistance data  
 26 base unless the telephone company or other provider of a telephone  
 27 directory or directory assistance service is the same person as the  
 28 supplier who has committed the deceptive act.

29 (h) For purposes of subsection (b)(18), it is an affirmative defense  
 30 to any action brought under this chapter that the product has been  
 31 altered by a person other than the defendant to render the product  
 32 completely incapable of serving its original purpose.

33 SECTION 88. IC 24-5-0.5-4, AS AMENDED BY P.L.80-2019,  
 34 SECTION 8, AND AS AMENDED BY P.L.242-2019, SECTION 7, IS  
 35 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 36 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) A person relying upon an  
 37 uncured or incurable deceptive act may bring an action for the damages  
 38 actually suffered as a consumer as a result of the deceptive act or five  
 39 hundred dollars (\$500), whichever is greater. The court may increase  
 40 damages for a willful deceptive act in an amount that does not exceed  
 41 the greater of:

42 (1) three (3) times the actual damages of the consumer suffering



1 the loss; or

2 (2) one thousand dollars (\$1,000).

3 Except as provided in subsection (j), the court may award reasonable  
4 attorney fees to the party that prevails in an action under this  
5 subsection. This subsection does not apply to a consumer transaction  
6 in real property, including a claim or action involving a construction  
7 defect (as defined in IC 32-27-3-1(5)) brought against a construction  
8 professional (as defined in IC 32-27-3-1(4)), except for purchases of  
9 time shares and camping club memberships. This subsection does not  
10 apply with respect to a deceptive act described in section 3(b)(20) of  
11 this chapter. This subsection also does not apply to a violation of  
12 IC 24-4.7, IC 24-5-12, IC 24-5-14, or IC 24-5-14.5. Actual damages  
13 awarded to a person under this section have priority over any civil  
14 penalty imposed under this chapter.

15 (b) Any person who is entitled to bring an action under subsection  
16 (a) on the person's own behalf against a supplier for damages for a  
17 deceptive act may bring a class action against such supplier on behalf  
18 of any class of persons of which that person is a member and which has  
19 been damaged by such deceptive act, subject to and under the Indiana  
20 Rules of Trial Procedure governing class actions, except as herein  
21 expressly provided. Except as provided in subsection (j), the court may  
22 award reasonable attorney fees to the party that prevails in a class  
23 action under this subsection, provided that such fee shall be determined  
24 by the amount of time reasonably expended by the attorney and not by  
25 the amount of the judgment, although the contingency of the fee may  
26 be considered. Except in the case of an extension of time granted by the  
27 attorney general under IC 24-10-2-2(b) in an action subject to IC 24-10,  
28 any money or other property recovered in a class action under this  
29 subsection which cannot, with due diligence, be restored to consumers  
30 within one (1) year after the judgment becomes final shall be returned  
31 to the party depositing the same. This subsection does not apply to a  
32 consumer transaction in real property, except for purchases of time  
33 shares and camping club memberships. This subsection does not apply  
34 with respect to a deceptive act described in section 3(b)(20) of this  
35 chapter. Actual damages awarded to a class have priority over any civil  
36 penalty imposed under this chapter.

37 (c) The attorney general may bring an action to enjoin a deceptive  
38 act, including a deceptive act described in section 3(b)(20) of this  
39 chapter, notwithstanding subsections (a) and (b). However, the attorney  
40 general may seek to enjoin patterns of incurable deceptive acts with  
41 respect to consumer transactions in real property. In addition, the court  
42 may:



- 1 (1) issue an injunction;
- 2 (2) order the supplier to make payment of the money unlawfully
- 3 received from the aggrieved consumers to be held in escrow for
- 4 distribution to aggrieved consumers;
- 5 (3) for a knowing violation against a senior consumer, increase
- 6 the amount of restitution ordered under subdivision (2) in any
- 7 amount up to three (3) times the amount of damages incurred or
- 8 value of property or assets lost;
- 9 (4) order the supplier to pay to the state the reasonable costs of
- 10 the attorney general's investigation and prosecution related to the
- 11 action;
- 12 (5) provide for the appointment of a receiver; and
- 13 (6) order the department of state revenue to suspend the supplier's
- 14 registered retail merchant certificate, subject to the requirements
- 15 and prohibitions contained in IC 6-2.5-8-7(i), if the court finds
- 16 that a violation of this chapter involved the sale or solicited sale
- 17 of a synthetic drug (as defined in IC 35-31.5-2-321), ~~or~~ a
- 18 synthetic drug lookalike substance (as defined in
- 19 IC 35-31.5-2-321.5 (repealed)) (before July 1, 2019), a controlled
- 20 substance analog (as defined in IC 35-48-1-9.3), or a substance
- 21 represented to be a controlled substance (as described in
- 22 IC 35-48-4-4.6).
- 23 (d) In an action under subsection (a), (b), or (c), the court may void
- 24 or limit the application of contracts or clauses resulting from deceptive
- 25 acts and order restitution to be paid to aggrieved consumers.
- 26 (e) In any action under subsection (a) or (b), upon the filing of the
- 27 complaint or on the appearance of any defendant, claimant, or any
- 28 other party, or at any later time, the trial court, the supreme court, or the
- 29 court of appeals may require the plaintiff, defendant, claimant, or any
- 30 other party or parties to give security, or additional security, in such
- 31 sum as the court shall direct to pay all costs, expenses, and
- 32 disbursements that shall be awarded against that party or which that
- 33 party may be directed to pay by any interlocutory order by the final
- 34 judgment or on appeal.
- 35 (f) Any person who violates the terms of an injunction issued under
- 36 subsection (c) shall forfeit and pay to the state a civil penalty of not
- 37 more than fifteen thousand dollars (\$15,000) per violation. For the
- 38 purposes of this section, the court issuing an injunction shall retain
- 39 jurisdiction, the cause shall be continued, and the attorney general
- 40 acting in the name of the state may petition for recovery of civil
- 41 penalties. Whenever the court determines that an injunction issued
- 42 under subsection (c) has been violated, the court shall award



1 reasonable costs to the state.

2 (g) If a court finds any person has knowingly violated section 3 or  
3 10 of this chapter, other than section 3(b)(19), ~~or 3(b)(20), or 3(b)(38)~~  
4 **3(b)(40)** of this chapter, the attorney general, in an action pursuant to  
5 subsection (c), may recover from the person on behalf of the state a  
6 civil penalty of a fine not exceeding five thousand dollars (\$5,000) per  
7 violation.

8 (h) If a court finds that a person has violated section 3(b)(19) of this  
9 chapter, the attorney general, in an action under subsection (c), may  
10 recover from the person on behalf of the state a civil penalty as follows:

11 (1) For a knowing or intentional violation, one thousand five  
12 hundred dollars (\$1,500).

13 (2) For a violation other than a knowing or intentional violation,  
14 five hundred dollars (\$500).

15 A civil penalty recovered under this subsection shall be deposited in  
16 the consumer protection division telephone solicitation fund  
17 established by IC 24-4.7-3-6 to be used for the administration and  
18 enforcement of section 3(b)(19) of this chapter.

19 (i) A senior consumer relying upon an uncured or incurable  
20 deceptive act, including an act related to hypnotism, may bring an  
21 action to recover treble damages, if appropriate.

22 (j) An offer to cure is:

23 (1) not admissible as evidence in a proceeding initiated under this  
24 section unless the offer to cure is delivered by a supplier to the  
25 consumer or a representative of the consumer before the supplier  
26 files the supplier's initial response to a complaint; and

27 (2) only admissible as evidence in a proceeding initiated under  
28 this section to prove that a supplier is not liable for attorney's fees  
29 under subsection (k).

30 If the offer to cure is timely delivered by the supplier, the supplier may  
31 submit the offer to cure as evidence to prove in the proceeding in  
32 accordance with the Indiana Rules of Trial Procedure that the supplier  
33 made an offer to cure.

34 (k) A supplier may not be held liable for the attorney's fees and  
35 court costs of the consumer that are incurred following the timely  
36 delivery of an offer to cure as described in subsection (j) unless the  
37 actual damages awarded, not including attorney's fees and costs, exceed  
38 the value of the offer to cure.

39 (l) If a court finds that a person has knowingly violated section  
40 3(b)(20) of this chapter, the attorney general, in an action under  
41 subsection (c), may recover from the person on behalf of the state a  
42 civil penalty not exceeding one thousand dollars (\$1,000) per



1 consumer. In determining the amount of the civil penalty in any action  
 2 by the attorney general under this subsection, the court shall consider,  
 3 among other relevant factors, the frequency and persistence of  
 4 noncompliance by the debt collector, the nature of the noncompliance,  
 5 and the extent to which the noncompliance was intentional. A person  
 6 may not be held liable in any action by the attorney general for a  
 7 violation of section 3(b)(20) of this chapter if the person shows by a  
 8 preponderance of evidence that the violation was not intentional and  
 9 resulted from a bona fide error, notwithstanding the maintenance of  
 10 procedures reasonably adapted to avoid the error. A person may not be  
 11 held liable in any action for a violation of this chapter for contacting a  
 12 person other than the debtor, if the contact is made in compliance with  
 13 the Fair Debt Collection Practices Act.

14 *(m) If a court finds that a person has knowingly or intentionally*  
 15 *violated section ~~3(b)(38)~~ 3(b)(40) of this chapter, the attorney general,*  
 16 *in an action under subsection (c), may recover from the person on*  
 17 *behalf of the state a civil penalty in accordance with*  
 18 *IC 24-5-14.5-12(b). As specified in IC 24-5-14.5-12(b), a civil penalty*  
 19 *recovered under IC 24-5-14.5-12(b) shall be deposited in the consumer*  
 20 *protection division telephone solicitation fund established by*  
 21 *IC 24-4.7-3-6 to be used for the administration and enforcement of*  
 22 *IC 24-5-14.5. In addition to the recovery of a civil penalty in*  
 23 *accordance with IC 24-5-14.5-12(b), the attorney general may also*  
 24 *recover reasonable attorney fees and court costs from the person on*  
 25 *behalf of the state. Those funds shall also be deposited in the consumer*  
 26 *protection division telephone solicitation fund established by*  
 27 *IC 24-4.7-3-6.*

28 SECTION 89. IC 24-5-15.5-2, AS ADDED BY P.L.280-2019,  
 29 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2020]: Sec. 2. As used in this chapter, "debt" has the meaning  
 31 set forth in ~~15 U.S.C. 1692(a)(5)~~ **15 U.S.C. 1692a(5)**.

32 SECTION 90. IC 25-0.5-3-29, AS AMENDED BY P.L.160-2019,  
 33 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2020]: Sec. 29. IC 25-1-2-6(b) applies to the Indiana **board**  
 35 **of physical therapy. board:**

36 SECTION 91. IC 25-0.5-4-22, AS AMENDED BY P.L.160-2019,  
 37 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2020]: Sec. 22. The Indiana **board of physical therapy board**  
 39 (IC 25-27-1) is a board under IC 25-1-4.

40 SECTION 92. IC 25-0.5-5-14, AS AMENDED BY P.L.160-2019,  
 41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2020]: Sec. 14. The Indiana professional licensing agency



1 shall perform administrative functions, duties, and responsibilities for  
 2 the Indiana **board of physical therapy board** (IC 25-27) under  
 3 IC 25-1-5-3(a).

4 SECTION 93. IC 25-0.5-6-13, AS AMENDED BY P.L.160-2019,  
 5 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2020]: Sec. 13. An individual licensed, certified, registered,  
 7 or permitted by the Indiana **board of physical therapy board** (IC 25-27)  
 8 is a provider under IC 25-1-5-10.

9 SECTION 94. IC 25-0.5-8-31, AS AMENDED BY P.L.160-2019,  
 10 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2020]: Sec. 31. An occupation for which a person is licensed,  
 12 certified, or registered by the Indiana **board of physical therapy board**  
 13 (IC 25-27) is a regulated occupation under IC 25-1-7.

14 SECTION 95. IC 25-0.5-9-33, AS AMENDED BY P.L.160-2019,  
 15 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2020]: Sec. 33. The Indiana **board of physical therapy board**  
 17 (IC 25-27) is a board under IC 25-1-8.

18 SECTION 96. IC 25-0.5-10-22, AS AMENDED BY P.L.160-2019,  
 19 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2020]: Sec. 22. The Indiana **board of physical therapy board**  
 21 (IC 25-27) is a board under IC 25-1-8-6.

22 SECTION 97. IC 25-0.5-11-13, AS AMENDED BY P.L.160-2019,  
 23 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2020]: Sec. 13. The Indiana **board of physical therapy board**  
 25 (IC 25-27-1) is a board under IC 25-1-9.

26 SECTION 98. IC 25-1-9.7-2, AS AMENDED BY P.L.12-2019,  
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2020]: Sec. 2. (a) Except as provided in subsection (b), a  
 29 prescriber may issue a prescription for an opioid only if the following  
 30 limitations are met:

31 (1) If the prescription is for an adult who is being prescribed an  
 32 opioid for the first time by the prescriber, the initial prescription  
 33 may not exceed a seven (7) day supply.

34 (2) If the prescription is for a child who is less than eighteen (18)  
 35 years of age, the prescription may not exceed a seven (7) day  
 36 supply.

37 (3) If the prescription is for an animal **that is being prescribed**  
 38 **an opioid** for the first time by the veterinarian, the initial  
 39 prescription may not exceed a seven (7) day supply.

40 (b) The limitations set forth in subsection (a) do not apply under any  
 41 of the following circumstances:

42 (1) The prescriber is issuing the prescription for the treatment or



1 provision of any of the following:

2 (A) Cancer.

3 (B) Palliative care.

4 (C) Medication-assisted treatment for a substance use disorder.

5 (D) A condition that is adopted by rule by the medical  
6 licensing board under IC 25-22.5-13-8 to be necessary to be  
7 exempted from subsection (a).

8 (2) If, in the professional judgment of a prescriber, a patient  
9 requires more than the prescription limitations specified in  
10 subsection (a).

11 (c) If a prescriber:

12 (1) determines that a drug other than an opioid is not appropriate;  
13 and

14 (2) uses an exemption specified in subsection (b)(1)(B) or (b)(2)  
15 and issues a prescription for a patient that exceeds the limitations  
16 set forth in subsection (a);

17 the prescriber shall document in the patient's medical record the  
18 indication that a drug other than an opiate was not appropriate and that  
19 the patient is receiving palliative care or that the prescriber is using the  
20 prescriber's professional judgment for the exemption.

21 SECTION 99. IC 25-5.2-2-13, AS AMENDED BY P.L.95-2019,  
22 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2020]: Sec. 13. (a) An educational institution or student  
24 athlete has a right of action against an athlete agent for damages if the  
25 institution or athlete is adversely affected by an act or omission of the  
26 agent in violation of this article. An educational institution or student  
27 athlete is adversely affected by an act or omission of the agent only if,  
28 because of the act or omission, the institution or an individual who was  
29 a student athlete at the time of the act or omission and enrolled in the  
30 institution:

31 (1) is suspended or disqualified from participation in a  
32 interscholastic or intercollegiate sports event by or under the rules  
33 of a state or national federation or association that promotes or  
34 regulates interscholastic or intercollegiate sports; or

35 (2) suffers financial damage.

36 In an action under this section, the court may award to the prevailing  
37 party costs and reasonable attorney's fees. An athlete agent found liable  
38 under this section forfeits any right of payment for anything of benefit  
39 or value provided to the student athlete and shall refund any  
40 consideration paid to the agent by or on behalf of the athlete.

41 (b) A right of action under this section does not accrue until the  
42 student athlete or educational institution discovers or by the exercise



1 of reasonable diligence would have discovered the violation by the  
 2 athlete agent.  
 3 (c) Any liability of the athlete agent **under** this section is several  
 4 and not joint.  
 5 (d) This article does not restrict rights, remedies, or defenses of any  
 6 person under law or equity.  
 7 SECTION 100. IC 25-21.8-2-4, AS AMENDED BY P.L.249-2019,  
 8 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2020]: Sec. 4. A member of the board may be removed under  
 10 ~~IC 25-1-6.5.~~ **IC 25-1-6.5-4.**  
 11 SECTION 101. IC 25-23-1-1.1, AS AMENDED BY P.L.134-2008,  
 12 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2020]: Sec. 1.1. (a) As used in this chapter, "registered nurse"  
 14 means a person who holds a valid license issued  
 15 (1) under this chapter or  
 16 (2) by a party state (as defined in ~~IC 25-23-3-2-11~~); **IC 25-42** and  
 17 who bears primary responsibility and accountability for nursing  
 18 practices based on specialized knowledge, judgment, and skill derived  
 19 from the principles of biological, physical, and behavioral sciences.  
 20 (b) As used in this chapter, "registered nursing" means performance  
 21 of services which include but are not limited to:  
 22 (1) assessing health conditions;  
 23 (2) deriving a nursing diagnosis;  
 24 (3) executing a nursing regimen through the selection,  
 25 performance, and management of nursing actions based on  
 26 nursing diagnoses;  
 27 (4) advocating the provision of health care services through  
 28 collaboration with or referral to other health professionals;  
 29 (5) executing regimens delegated by a physician with an  
 30 unlimited license to practice medicine or osteopathic medicine, a  
 31 licensed dentist, a licensed chiropractor, a licensed optometrist,  
 32 or a licensed podiatrist;  
 33 (6) teaching, administering, supervising, delegating, and  
 34 evaluating nursing practice;  
 35 (7) delegating tasks which assist in implementing the nursing,  
 36 medical, or dental regimen; or  
 37 (8) performing acts which are approved by the board or by the  
 38 board in collaboration with the medical licensing board of  
 39 Indiana.  
 40 (c) As used in this chapter, "assessing health conditions" means the  
 41 collection of data through means such as interviews, observation, and  
 42 inspection for the purpose of:





- 1 (1) deriving a nursing diagnosis;
- 2 (2) identifying the need for additional data collection by nursing
- 3 personnel; and
- 4 (3) identifying the need for additional data collection by other
- 5 health professionals.

6 (d) As used in this chapter, "nursing regimen" means preventive,  
 7 restorative, maintenance, and promotion activities which include  
 8 meeting or assisting with self-care needs, counseling, and teaching.

9 (e) As used in this chapter, "nursing diagnosis" means the  
 10 identification of needs which are amenable to nursing regimen.

11 SECTION 102. IC 25-23-1-1.2, AS AMENDED BY P.L.134-2008,  
 12 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2020]: Sec. 1.2. As used in this chapter, "licensed practical  
 14 nurse" means a person who holds a valid license issued under this  
 15 chapter or by a party state (as defined in IC 25-23.3-2-11) IC 25-42 and  
 16 who functions at the direction of:

- 17 (1) a registered nurse;
- 18 (2) a physician with an unlimited license to practice medicine or
- 19 osteopathic medicine;
- 20 (3) a licensed dentist;
- 21 (4) a licensed chiropractor;
- 22 (5) a licensed optometrist; or
- 23 (6) a licensed podiatrist;

24 in the performance of activities commonly performed by practical  
 25 nurses and requiring special knowledge or skill.

26 SECTION 103. IC 25-23-1-11, AS AMENDED BY P.L.135-2019,  
 27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2020]: Sec. 11. (a) Any person who applies to the board for a  
 29 license to practice as a registered nurse must:

- 30 (1) not have:
  - 31 (A) been convicted of a crime that has a direct bearing on the
  - 32 person's ability to practice competently; or
  - 33 (B) committed an act that would constitute a ground for a
  - 34 disciplinary sanction under IC 25-1-9;
- 35 (2) have completed:
  - 36 (A) the prescribed curriculum and met the graduation
  - 37 requirements of a state accredited program of registered
  - 38 nursing that only accepts students who have a high school
  - 39 diploma or its equivalent as determined by the board; or
  - 40 (B) the prescribed curriculum and graduation requirements of
  - 41 a nursing education program in a foreign country that is
  - 42 substantially equivalent to a board approved program as



- 1           determined by the board. The board may by rule adopted under  
 2           IC 4-22-2 require an applicant under this subsection to  
 3           successfully complete an examination approved by the board  
 4           to measure the applicant's qualifications and background in the  
 5           practice of nursing and proficiency in the English language;  
 6           and  
 7           (3) be physically and mentally capable of and professionally  
 8           competent to safely engage in the practice of nursing as  
 9           determined by the board.
- 10          The board may not require a person to have a baccalaureate degree in  
 11          nursing as a prerequisite for licensure.
- 12          (b) The applicant must pass an examination in such subjects as the  
 13          board may determine.
- 14          (c) The board may issue by endorsement a license to practice as a  
 15          registered nurse to an applicant who has been licensed as a registered  
 16          nurse, by examination, under the laws of another state if the applicant  
 17          presents proof satisfactory to the board that, at the time that the  
 18          applicant applies for an Indiana license by endorsement, the applicant  
 19          holds a current license in another state and possesses credentials and  
 20          qualifications that are substantially equivalent to requirements in  
 21          Indiana for licensure by examination. The board may specify by rule  
 22          what constitutes substantial equivalence under this subsection.
- 23          (d) The board may issue by endorsement a license to practice as a  
 24          registered nurse to an applicant who:
- 25                  (1) has completed the English version of the:
- 26                          (A) Canadian Nurse Association Testing Service Examination  
 27                          (CNAT); or  
 28                          (B) Canadian Registered Nurse Examination (CRNE);
- 29                  (2) achieved the passing score required on the examination at the  
 30                  time the examination was taken;
- 31                  (3) is currently licensed in a Canadian province or in another  
 32                  state; and
- 33                  (4) meets the other requirements under this section.
- 34          (e) Each applicant for examination and registration to practice as a  
 35          registered nurse shall pay:
- 36                  (1) a fee set by the board; and  
 37                  (2) if the applicant is applying for a multistate license (as defined  
 38                  in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a  
 39                  fee of twenty-five dollars (\$25) in addition to the fee under  
 40                  subdivision (1);  
 41          a part of which must be used for the rehabilitation of impaired  
 42          registered nurses and impaired licensed practical nurses. Payment of



1 the fee or fees shall be made by the applicant prior to the date of  
 2 examination. The lesser of the following amounts from fees collected  
 3 under this subsection shall be deposited in the impaired nurses account  
 4 of the state general fund established by section 34 of this chapter:

5 (1) Twenty-five percent (25%) of the license application fee per  
 6 license applied for under this section.

7 (2) The cost per license to operate the impaired nurses program,  
 8 as determined by the Indiana professional licensing agency.

9 (f) Any person who holds a license to practice as a registered nurse  
 10 in

11 (†) Indiana or

12 (‡) a party state (as defined in IC 25-23.3-2-11); **under IC 25-42**  
 13 may use the title "Registered Nurse" and the abbreviation "R.N.". No  
 14 other person shall practice or advertise as or assume the title of  
 15 registered nurse or use the abbreviation of "R.N." or any other words,  
 16 letters, signs, or figures to indicate that the person using same is a  
 17 registered nurse.

18 SECTION 104. IC 25-23-1-12, AS AMENDED BY P.L.135-2019,  
 19 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2020]: Sec. 12. (a) A person who applies to the board for a  
 21 license to practice as a licensed practical nurse must:

22 (1) not have been convicted of:

23 (A) an act which would constitute a ground for disciplinary  
 24 sanction under IC 25-1-9; or

25 (B) a crime that has a direct bearing on the person's ability to  
 26 practice competently;

27 (2) have completed:

28 (A) the prescribed curriculum and met the graduation  
 29 requirements of a state accredited program of practical nursing  
 30 that only accepts students who have a high school diploma or  
 31 its equivalent, as determined by the board; or

32 (B) the prescribed curriculum and graduation requirements of  
 33 a nursing education program in a foreign country that is  
 34 substantially equivalent to a board approved program as  
 35 determined by the board. The board may by rule adopted under  
 36 IC 4-22-2 require an applicant under this subsection to  
 37 successfully complete an examination approved by the board  
 38 to measure the applicant's qualifications and background in the  
 39 practice of nursing and proficiency in the English language;  
 40 and

41 (3) be physically and mentally capable of, and professionally  
 42 competent to, safely engage in the practice of practical nursing as



- 1           determined by the board.
- 2           (b) The applicant must pass an examination in such subjects as the  
3 board may determine.
- 4           (c) The board may issue by endorsement a license to practice as a  
5 licensed practical nurse to an applicant who has been licensed as a  
6 licensed practical nurse, by examination, under the laws of another  
7 state if the applicant presents proof satisfactory to the board that, at the  
8 time of application for an Indiana license by endorsement, the applicant  
9 possesses credentials and qualifications that are substantially  
10 equivalent to requirements in Indiana for licensure by examination. The  
11 board may specify by rule what shall constitute substantial equivalence  
12 under this subsection.
- 13           (d) Each applicant for examination and registration to practice as a  
14 practical nurse shall pay:
- 15               (1) a fee set by the board; and
- 16               (2) if the applicant is applying for a multistate license (as defined  
17 in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a  
18 fee of twenty-five dollars (\$25) in addition to the fee under  
19 subdivision (1);
- 20 a part of which must be used for the rehabilitation of impaired  
21 registered nurses and impaired licensed practical nurses. Payment of  
22 the fees shall be made by the applicant before the date of examination.  
23 The lesser of the following amounts from fees collected under this  
24 subsection shall be deposited in the impaired nurses account of the  
25 state general fund established by section 34 of this chapter:
- 26               (1) Twenty-five percent (25%) of the license application fee per  
27 license applied for under this section.
- 28               (2) The cost per license to operate the impaired nurses program,  
29 as determined by the Indiana professional licensing agency.
- 30           (e) Any person who holds a license to practice as a licensed  
31 practical nurse in  
32               (+) Indiana or  
33               (2) a party state (as defined in IC 25-23.3-2-11); **under IC 25-42**  
34 may use the title "Licensed Practical Nurse" and the abbreviation  
35 "L.P.N.". No other person shall practice or advertise as or assume the  
36 title of licensed practical nurse or use the abbreviation of "L.P.N." or  
37 any other words, letters, signs, or figures to indicate that the person  
38 using them is a licensed practical nurse.
- 39           SECTION 105. IC 25-23-1-27, AS AMENDED BY P.L.134-2008,  
40 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2020]: Sec. 27. A person who:  
42               (1) sells or fraudulently obtains or furnishes any nursing diploma,



- 1 license or record;
- 2 (2) practices nursing under cover of any diploma or license or
- 3 record illegally or fraudulently obtained or assigned or issued
- 4 unlawfully or under fraudulent representation;
- 5 (3) practices nursing as a registered nurse or licensed practical
- 6 nurse unless licensed to do so under this chapter or ~~IC 25-23.3;~~
- 7 **IC 25-42;**
- 8 (4) uses in connection with the person's name any designation
- 9 tending to imply that the person is a registered nurse or a licensed
- 10 practical nurse unless licensed to practice under this chapter or
- 11 ~~IC 25-23.3;~~ **IC 25-42;**
- 12 (5) practices nursing during the time the person's license issued
- 13 under this chapter or ~~IC 25-23.3~~ **IC 25-42** is suspended or
- 14 revoked;
- 15 (6) conducts a school of nursing or a program for the training of
- 16 practical nurses unless the school or program has been accredited
- 17 by the board; or
- 18 (7) otherwise violates this chapter;
- 19 commits a Class B misdemeanor.

20 SECTION 106. IC 25-23.5-2-4, AS AMENDED BY P.L.249-2019,  
 21 SECTION 105, IS AMENDED TO READ AS FOLLOWS  
 22 [EFFECTIVE JULY 1, 2020]: Sec. 4. A member of the committee may  
 23 be removed by the board under IC 25-1-6.5-4.

24 SECTION 107. IC 25-27-1-1, AS AMENDED BY P.L.160-2019,  
 25 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JULY 1, 2020]: Sec. 1. For the purposes of this chapter:

27 (1) "Physical therapy" means the care and services provided by or  
 28 under the direction and supervision of a physical therapist that  
 29 includes any of the following:

30 (A) Examining, evaluating, and conduct testing (**as defined in**  
 31 **subdivision (16))** on patients with mechanical, physiological,  
 32 or developmental impairments, functional limitations, and  
 33 disabilities or other health and movement related conditions in  
 34 order to determine a physical therapy diagnosis.

35 (B) Alleviating impairments, functional limitations, and  
 36 disabilities by designing, implementing, and modifying  
 37 treatment interventions that may include therapeutic exercise,  
 38 functional training in home, community, or work integration  
 39 or reintegration that is related to physical movement and  
 40 mobility, manual therapy, including soft tissue and joint  
 41 mobilization or manipulation, therapeutic massage,  
 42 prescription, application, and fabrication of assistive, adaptive,



- 1 orthotic, protective, and supportive devices and equipment,  
 2 including prescription and application of prosthetic devices  
 3 and equipment, airway clearance techniques, integumentary  
 4 protection and repair techniques, debridement and wound care,  
 5 physical agents or modalities, mechanical and  
 6 electrotherapeutic modalities, and patient related instruction.  
 7 (C) Using solid filiform needles to treat neuromusculoskeletal  
 8 pain and dysfunction (dry needling), after completing board  
 9 approved continuing education and complying with applicable  
 10 board rules. However, a physical therapist may not engage in  
 11 the practice of acupuncture (as defined in IC 25-2.5-1-5)  
 12 unless the physical therapist is licensed under IC 25-2.5.  
 13 (D) Reducing the risk of injury, impairment, functional  
 14 limitation, and disability, including the promotion and  
 15 maintenance of fitness, health, and wellness in populations of  
 16 all ages.  
 17 (E) Engaging in administration, consultation, education, and  
 18 research.  
 19 (2) "Physical therapist" means a person who is licensed under this  
 20 chapter to practice physical therapy.  
 21 (3) "Physical therapist assistant" means a person who:  
 22 (A) is certified under this chapter; and  
 23 (B) assists a physical therapist in selected components of  
 24 physical therapy treatment interventions.  
 25 (4) "Board" refers to the Indiana board of physical therapy.  
 26 (5) "Physical therapy aide" means support personnel who perform  
 27 designated tasks related to the operation of physical therapy  
 28 services.  
 29 (6) "Person" means an individual.  
 30 (7) "Sharp debridement" means the removal of foreign material or  
 31 dead tissue from or around a wound, without anesthesia and with  
 32 generally no bleeding, through the use of:  
 33 (A) a sterile scalpel;  
 34 (B) scissors;  
 35 (C) forceps;  
 36 (D) tweezers; or  
 37 (E) other sharp medical instruments;  
 38 in order to expose healthy tissue, prevent infection, and promote  
 39 healing.  
 40 (8) "Spinal manipulation" means a method of skillful and  
 41 beneficial treatment by which a physical therapist uses direct  
 42 thrust to move a joint of the patient's spine beyond its normal



- 1 range of motion, but without exceeding the limits of anatomical  
 2 integrity.
- 3 (9) "Tasks" means activities that do not require the clinical  
 4 decision making of a physical therapist or the clinical problem  
 5 solving of a physical therapist assistant.
- 6 (10) "Competence" is the application of knowledge, skills, and  
 7 behaviors required to function effectively, safely, ethically, and  
 8 legally within the context of the patient's role and environment.
- 9 (11) "Continuing competence" is the process of maintaining and  
 10 documenting competence through ongoing self-assessment,  
 11 development, and implementation of a personal learning plan and  
 12 subsequent reassessment.
- 13 (12) "State" means a state, territory, or possession of the United  
 14 States, the District of Columbia, or the Commonwealth of Puerto  
 15 Rico.
- 16 (13) "Direct supervision" means that a physical therapist or  
 17 physical therapist assistant is physically present and immediately  
 18 available to direct and supervise tasks that are related to patient  
 19 management.
- 20 (14) "General supervision" means supervision provided by a  
 21 physical therapist who is available by telecommunication.
- 22 (15) "Onsite supervision" means supervision provided by a  
 23 physical therapist who is continuously onsite and present in the  
 24 department or facility where services are provided. The  
 25 supervising therapist must be immediately available to the person  
 26 being supervised and maintain continued involvement in the  
 27 necessary aspects of patient care.
- 28 (16) "Conduct testing" means standard methods and techniques  
 29 used to gather data about a patient, including, subject to section  
 30 2.5(c) of this chapter, electrodiagnostic and electrophysiologic  
 31 tests and measures. The term does not include x-rays.
- 32 (17) "Physical therapy diagnosis" means a systematic  
 33 examination, evaluation, and testing process that culminates in  
 34 identifying the dysfunction toward which physical therapy  
 35 treatment will be directed. The term does not include a medical  
 36 diagnosis.
- 37 SECTION 108. IC 25-27-1-8, AS AMENDED BY P.L.160-2019,  
 38 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2020]: Sec. 8. (a) The board shall license as a physical  
 40 therapist or certify as a physical therapist assistant each applicant who:  
 41 (1) successfully passes the examination provided for in this  
 42 chapter; and



- 1 (2) is otherwise qualified as required by this chapter.
- 2 (b) Subject to IC 25-1-2-6(e), all licenses and certificates issued by  
3 the board expire on the date of each even-numbered year specified by  
4 the Indiana professional licensing agency under IC 25-1-5-4. A renewal  
5 fee established by the board must be paid biennially on or before the  
6 date specified by the Indiana professional licensing agency, and if not  
7 paid on or before that date, the license or certificate becomes invalid,  
8 without further action by the board. A penalty fee set by the board shall  
9 be in effect for any reinstatement within three (3) years from the  
10 original date of expiration.
- 11 (c) An expired license or certificate may be reinstated by the board  
12 up to three (3) years after the expiration date if the holder of the  
13 expired license or certificate:
- 14 (1) pays a penalty fee set by the board;
  - 15 (2) pays the renewal fees for the biennium; and
  - 16 (3) demonstrates evidence of continuing competence.
- 17 If more than three (3) years have elapsed since expiration of the license  
18 or certificate, the holder may be reexamined by the board. The board  
19 may adopt rules setting requirements for reinstatement of an expired  
20 license.
- 21 (d) The **committee board** may issue not more than two (2)  
22 temporary permits to a physical therapist or physical therapist assistant.  
23 A person with a temporary permit issued under this subsection may  
24 practice physical therapy only under the onsite supervision of a  
25 licensed physical therapist who is responsible for the patient. A  
26 temporary permit may be issued to any person who has paid a fee set  
27 by the board and who:
- 28 (1) has a valid license from another state to practice physical  
29 therapy, or has a valid certificate from another state to act as a  
30 physical therapist assistant; or
  - 31 (2) has applied for and been approved by the board to take the  
32 examination for licensure or certification, has not previously  
33 failed the licensure or certification examination in Indiana or any  
34 other state, and has:
    - 35 (A) graduated from a school or program of physical therapy;  
36 or
    - 37 (B) graduated from a two (2) year college level education  
38 program for physical therapist assistants that meets the  
39 standards set by the board.
- 40 The applicant must take the examination within the time limits set by  
41 the board.
- 42 (e) A temporary permit issued under subsection (d) expires when





1 the applicant becomes licensed or certified, or approved for  
 2 endorsement licensing or certification by the board, or when the  
 3 application for licensure has been disapproved, whichever occurs first.  
 4 An application for licensure or certification is disapproved and any  
 5 temporary permit based upon the application expires when the  
 6 applicant fails to take the examination within the time limits set by the  
 7 board or when the board receives notification of the applicant's failure  
 8 to pass any required examination in Indiana or any other state.

9 (f) A holder of a license or certificate under this chapter who intends  
 10 to retire from practice shall notify the ~~committee~~ **board** in writing.  
 11 Upon receipt of the notice, the board shall record the fact that the  
 12 holder of the license or certificate is retired and release the person from  
 13 further payment of renewal fees. If a holder of the license or certificate  
 14 surrenders a license or certificate, reinstatement of the license or  
 15 certificate may be considered by the board upon written request. The  
 16 board may impose conditions it considers appropriate to the surrender  
 17 or reinstatement of a surrendered license or certificate. A license or  
 18 certificate may not be surrendered to the board without the written  
 19 consent of the board if any disciplinary proceedings are pending  
 20 against a holder of a license or certificate under this chapter.

21 SECTION 109. IC 25-35.6-1-8.6, AS ADDED BY P.L.64-2019,  
 22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 8.6. (a) The department of education may issue an  
 24 emergency communication disorder permit to an individual, as  
 25 necessary, to serve the needs of students who are eligible for speech  
 26 and language services under the federal Individuals with Disabilities  
 27 Education Improvement Act (20 U.S.C. 1400 et seq.).

28 (b) To be eligible to receive an emergency communication disorder  
 29 permit, an individual must:

30 (1) have a bachelor's degree in speech, language, and hearing  
 31 sciences or an equivalent bachelor's degree in this subject area;  
 32 and

33 (2) be enrolled, and have submitted a verified plan of study, in a  
 34 graduate program in communication disorders.

35 (c) The director of a graduate program in communication disorders  
 36 shall, at the end of each semester or its equivalent, confirm to the  
 37 department of education, in a manner prescribed by the department of  
 38 education, that an individual described in subsection (b) who:

39 (1) is enrolled in the graduate program; and

40 (2) holds an emergency communication disorder permit;  
 41 complies with subsection (b)(2).

42 (d) An individual who is issued an emergency communication



1 disorder permit shall have ~~accessibility~~ **access** to a licensed  
 2 speech-language pathologist in order to collaborate on the provision of  
 3 services at no additional cost to the school corporation.

4 (e) An individual with an emergency communication disorder  
 5 permit may not use a title that states or implies that the individual is a  
 6 licensed speech-language pathologist.

7 (f) This section expires June 30, 2021.

8 SECTION 110. IC 27-8-13-9.5, AS ADDED BY P.L.227-2019,  
 9 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2020]: Sec. 9.5. (a) This section applies:

11 (1) after June 30, 2020; and

12 (2) to a Medicare supplement policy or certificate made available  
 13 under section 9(e) of this chapter to an individual who is eligible  
 14 for and enrolled in Medicare by reason of disability as described  
 15 in 42 U.S.C. 1395c(2).

16 (b) A Medicare supplement policy or certificate described in  
 17 subsection (a) must meet the following requirements:

18 (1) Except as provided in this section, meet all requirements of  
 19 this chapter that apply to a Medicare supplement policy or  
 20 certificate made available to a person who is at least sixty-five  
 21 (65) years of age and eligible for Medicare as described in 42  
 22 U.S.C. 1395c(1).

23 (2) Be standardized as Plan A by the federal Centers for Medicare  
 24 and Medicaid Services.

25 (c) An individual may enroll in a Medicare supplement policy or  
 26 certificate under this section as follows:

27 (1) At any time the individual is authorized or required to enroll  
 28 under federal law.

29 (2) ~~Or:~~ **Either:**

30 (A) **on** July 1, 2020; or

31 (B) six (6) months after enrolling in Medicare Part B;  
 32 whichever is later.

33 (3) Within six (6) months after receiving notice that the individual  
 34 has been retroactively enrolled in Medicare Part B due to a  
 35 retroactive eligibility decision under 42 U.S.C. 1395.

36 (4) Within six (6) months after experiencing a qualifying event  
 37 under 42 U.S.C. 1395.

38 (d) Notwithstanding any other law, an issuer or another entity may  
 39 provide to an insurance producer or another agent of the issuer or other  
 40 entity a commission or other compensation of not more than two  
 41 percent (2%) of the premium for the sale of a Medicare supplement  
 42 policy or certificate described in subsection (a).



1 SECTION 111. IC 27-8-35.5-6, AS ADDED BY P.L.149-2019,  
 2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2020]: Sec. 6. The coverage required by this ~~section~~ **chapter**  
 4 may not be subject to annual or lifetime limitation, deductible,  
 5 copayment, or coinsurance provisions that are more restrictive than the  
 6 annual or lifetime limitation, deductible, copayment, or coinsurance  
 7 provisions that apply generally under the policy of accident and  
 8 sickness insurance.

9 SECTION 112. IC 30-4-9-2, AS ADDED BY P.L.221-2019,  
 10 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2020]: Sec. 2. As used in this chapter, the following  
 12 definitions apply:

13 (1) "Breach of trust" includes a violation by a trust director or  
 14 trustee of a duty imposed on that director or trustee by the terms  
 15 of the trust, this chapter, or the law of this state other than this  
 16 chapter.

17 (2) "Directed trust" means a trust for which the terms of the trust  
 18 grant a power of direction.

19 (3) "Directed trustee" means a trustee that is subject to a trust  
 20 director's power of direction.

21 (4) "Person" means an individual, estate, business or nonprofit  
 22 entity, public corporation, government or government  
 23 subdivision, agency, or instrumentality or other legal entity.

24 (5) "Power of direction" means a power over a trust granted to a  
 25 person by the terms of the trust to the extent the power is  
 26 exercisable while the person is not serving as a trustee. The term  
 27 includes a power over the investment, management, or  
 28 distribution of trust property or other matters of trust  
 29 administration. The term excludes the powers described in section  
 30 5(b) of this chapter.

31 (6) "Settlor" means a person, including a testator, that creates, or  
 32 contributes property to, a trust. If more than one (1) person creates  
 33 or contributes property to a trust, each person is a settlor of the  
 34 portion of the trust property attributable to that person's  
 35 contribution except to the extent another person has the power to  
 36 revoke or withdraw that portion.

37 (7) "State" means a state of the United States, the District of  
 38 Columbia, Puerto Rico, the United States Virgin Islands, or any  
 39 other territory ~~of~~ **or** possession subject to the jurisdiction of the  
 40 United States.

41 (8) "Terms of a trust" means:

42 (A) except as otherwise provided in clause (B), the



- 1 manifestation of the settlor's intent regarding a trust's
- 2 provisions as:
- 3 (i) expressed in the trust instrument; or
- 4 (ii) established by other evidence that would be admissible
- 5 in a judicial proceeding; or
- 6 (B) the trust's provisions as established, determined, or
- 7 amended by:
- 8 (i) a trustee or trust director in accordance with applicable
- 9 law; or
- 10 (ii) court order.
- 11 (9) "Trust director" means a person that is granted a power of
- 12 direction by the terms of a trust to the extent the power is
- 13 exercisable while the person is not serving as a trustee. The
- 14 person is a trust director whether or not the terms of the trust refer
- 15 to the person as a trust director and whether or not the person is
- 16 a beneficiary or settlor of the trust.
- 17 (10) "Trustee" includes an original, additional, and successor
- 18 trustee, and a cotrustee.
- 19 (11) "Willful misconduct" means intentional wrongdoing, and not
- 20 mere negligence, gross negligence, or recklessness.
- 21 (12) "Wrongdoing" means malicious conduct or conduct designed
- 22 to defraud or to seek an unconscionable advantage.
- 23 SECTION 113. IC 31-25-2-25, AS ADDED BY P.L.106-2019,
- 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2020]: Sec. 25. The department shall submit a report, not later
- 26 than December 31 of each year, to the general assembly concerning the
- 27 kinship **care** navigator program. The report must include the following
- 28 information:
- 29 (1) How the program has provided outreach to kinship care
- 30 families, including by establishing, publishing, and updating a
- 31 kinship care Internet web site and other relevant guides or
- 32 outreach materials.
- 33 (2) How the program has coordinated with other state or local
- 34 agencies that promote service coordination and provide
- 35 information and referral services.
- 36 (3) How the program has established partnerships between public
- 37 and private agencies, including schools, community based or faith
- 38 based organizations, and relevant government agencies, to
- 39 increase the agencies' knowledge of the needs of kinship care
- 40 families, current foster families, or potential foster families and
- 41 promote better services for families.
- 42 (4) Any other information regarding how the program is



1 supporting any other activities designed to assist kinship  
 2 caregivers in obtaining benefits and services to improve their  
 3 caregiving.

4 A report submitted under this section must be in an electronic format  
 5 under IC 5-14-6.

6 SECTION 114. IC 31-26-3.5-2.5, AS ADDED BY P.L.243-2017,  
 7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2020]: Sec. 2.5. Information and training concerning child  
 9 welfare substance abuse treatment services must be provided as  
 10 follows:

11 (1) The ~~Indiana judicial center~~ **office of judicial administration**  
 12 shall provide the information and training to juvenile court, circuit  
 13 court, and superior court judges.

14 (2) The department shall provide the information and training to  
 15 the employees of the department.

16 (3) The public defender council of Indiana shall provide the  
 17 information and training to public defenders.

18 SECTION 115. IC 31-32-3-12, AS ADDED BY P.L.41-2019,  
 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2020]: Sec. 12. (a) The following definitions apply throughout  
 21 this section:

22 (1) "Pilot county" means a county selected under subsection (d).

23 (2) "Voluntary preventative program" refers to a voluntary  
 24 preventative program under section 11 of this chapter.

25 (b) The supreme court may establish a pilot program to assist  
 26 juvenile court judges in five (5) Indiana counties in establishing  
 27 voluntary preventative programs under section 11 of this chapter for:

28 (1) at-risk children who are not:

29 (A) the subject of proceedings over which a juvenile court has  
 30 jurisdiction; or

31 (B) participating in a diversionary program or a program of  
 32 informal adjustment; and

33 (2) families of children described in subdivision (1).

34 (c) A pilot program established under subsection ~~(a)~~ **(b)** may  
 35 provide assistance that includes:

36 (1) providing grants to the juvenile court in a pilot county for use  
 37 in establishing and maintaining a voluntary preventative program;

38 (2) gathering data and consulting with:

39 (A) schools;

40 (B) government; and

41 (C) business and community leaders;

42 in a pilot county to determine the needs of children in the county;



- 1 (3) assisting in developing and coordinating programs and
- 2 services offered under the voluntary preventative program; and
- 3 (4) engaging in continuing outreach to schools in a pilot county
- 4 to:
- 5 (A) inform schools of the availability of services provided
- 6 under the voluntary preventative program; and
- 7 (B) encourage schools to consider referral of at-risk students
- 8 to the voluntary preventative program as an adjunct or
- 9 alternative to disciplinary action by the school.
- 10 (d) The five (5) counties selected for participation in a pilot program
- 11 established under subsection ~~(a)~~ (b) should include:
- 12 (1) at least one (1) predominantly urban county; and
- 13 (2) at least one (1) predominantly rural county;
- 14 selected in collaboration with the department, the office of the secretary
- 15 of family and social services, the department of education, and the
- 16 governor's workforce cabinet established under IC 4-3-27.
- 17 (e) Nonjudicial state, county, and local governmental bodies,
- 18 including:
- 19 (1) the department;
- 20 (2) the department of education; **and**
- 21 (3) the office of the secretary of family and social services;
- 22 shall assist the supreme court as needed to implement a pilot program
- 23 established under subsection ~~(a)~~ (b).
- 24 (f) If the Indiana supreme court establishes a pilot program under
- 25 this section, the office of judicial administration shall issue a report to
- 26 the legislative council:
- 27 (1) for delivery not later than December 1 of the calendar year
- 28 following the calendar year in which a pilot program is
- 29 established under subsection ~~(a)~~ (b);
- 30 (2) prepared in collaboration with:
- 31 (A) the department;
- 32 (B) the office of the secretary of family and social services;
- 33 and
- 34 (C) the department of education; and
- 35 (3) providing information regarding the pilot program, which may
- 36 include the following:
- 37 (A) An enterprise level assessment of:
- 38 (i) wraparound services provided to at-risk children and
- 39 families of at-risk children in the pilot counties; and
- 40 (ii) identified gaps in the services described in item (i).
- 41 (B) A recommended framework and roadmap for:
- 42 (i) improving coordination of; and



1 (ii) a systematic, integrated approach in delivering;  
 2 the services described in clause (A), including the feasibility  
 3 of further implementation or expansion of the services.  
 4 (C) Suggested metrics for measuring the success of the pilot  
 5 program that are aligned with strategic goals, including  
 6 specific accountability mechanisms.

7 SECTION 116. IC 31-34-4-7, AS AMENDED BY P.L.48-2012,  
 8 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2020]: Sec. 7. (a) This section applies to services and  
 10 programs provided to or on behalf of a child alleged to be a child in  
 11 need of services at any time before:  
 12 (1) entry of a dispositional decree under IC 31-34-20; or  
 13 (2) approval of a program of informal adjustment under  
 14 IC 31-34-8.

15 (b) Before a juvenile court orders or approves a service, a program,  
 16 or an out-of-home placement for a child that has not been  
 17 recommended by the department, the court shall submit the proposed  
 18 service, program, or placement to the department for consideration.  
 19 The department shall, within three (3) business days after receipt of the  
 20 court's proposal, submit to the court a report stating whether the  
 21 department approves or disapproves the proposed service, program, or  
 22 placement.

23 (c) If the department approves the service, program, or placement  
 24 recommended by the juvenile court, the court may enter an appropriate  
 25 order to implement the approved proposal. If the department does not  
 26 approve a service, program, or placement proposed by the juvenile  
 27 court, the department may recommend an alternative service, program,  
 28 or placement for the child.

29 (d) The juvenile court shall accept the recommendations of the  
 30 department regarding any predispositional services, programs, or  
 31 placement for the child, unless the juvenile court finds a  
 32 recommendation is:  
 33 (1) unreasonable, based on the facts and circumstances of the  
 34 case; or  
 35 (2) contrary to the welfare and best interests of the child.

36 (e) If the juvenile court does not accept the recommendations of the  
 37 department in the report submitted under subsection (b), the court may  
 38 enter an order that:  
 39 (1) requires the department to provide a specified service,  
 40 program, or placement until entry of a dispositional decree or  
 41 until the order is otherwise modified or terminated; and  
 42 (2) specifically states the reasons why the juvenile court is not



1           accepting the recommendations of the department, including the  
 2           court's findings under subsection (d).  
 3           (f) If the juvenile court enters its findings and order under  
 4           subsection (e), the department may appeal the juvenile court's order  
 5           under any available procedure provided by the Indiana Rules of Trial  
 6           Procedure or the Indiana Rules of Appellate Procedure to allow any  
 7           disputes arising under this section to be decided in an expeditious  
 8           manner.  
 9           (g) If the department prevails on appeal, the department shall pay  
 10          the following costs and expenses incurred by or on behalf of the child  
 11          before the date of the final decision:  
 12               (1) Any programs or services implemented during the appeal  
 13               initiated under subsection (f), other than the cost of an  
 14               out-of-home placement ordered by the juvenile court.  
 15               (2) Any out-of-home placement ordered by the juvenile court and  
 16               implemented after entry of the court order of placement, if the  
 17               juvenile court order includes written findings that the placement  
 18               is an emergency required to protect the health and welfare of the  
 19               child.  
 20          If the court has not made written findings that the placement is an  
 21          emergency, the department shall file a notice with the ~~Indiana judicial~~  
 22          ~~center:~~ **office of judicial administration.**  
 23          SECTION 117. IC 31-34-20-2, AS AMENDED BY P.L.85-2017,  
 24          SECTION 103, IS AMENDED TO READ AS FOLLOWS  
 25          [EFFECTIVE JULY 1, 2020]: Sec. 2. If a court enters a dispositional  
 26          decree that includes a no contact order under section 1(a)(7) of this  
 27          chapter:  
 28               (1) the clerk of the court that enters a dispositional decree that  
 29               includes a no contact order under section 1(a)(7) of this chapter  
 30               shall comply with IC 5-2-9; and  
 31               (2) the petitioner shall file a confidential form prescribed or  
 32               approved by the ~~division of state court administration~~ **office of**  
 33               **judicial administration** with the clerk.  
 34          SECTION 118. IC 31-34-21-5, AS AMENDED BY P.L.146-2008,  
 35          SECTION 607, IS AMENDED TO READ AS FOLLOWS  
 36          [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The court shall determine:  
 37               (1) whether the child's case plan, services, and placement meet  
 38               the special needs and best interests of the child;  
 39               (2) whether the department has made reasonable efforts to  
 40               provide family services; and  
 41               (3) a projected date for the child's return home, the child's  
 42               adoption placement, the child's emancipation, or the appointment





- 1 of a legal guardian for the child under section ~~7.5(c)(1)(E)~~
- 2 **7.5(c)(1)(D)** of this chapter.
- 3 (b) The determination of the court under subsection (a) must be
- 4 based on findings written after consideration of the following:
- 5 (1) Whether the department, the child, or the child's parent,
- 6 guardian, or custodian has complied with the child's case plan.
- 7 (2) Written documentation containing descriptions of:
- 8 (A) the family services that have been offered or provided to
- 9 the child or the child's parent, guardian, or custodian;
- 10 (B) the dates during which the family services were offered or
- 11 provided; and
- 12 (C) the outcome arising from offering or providing the family
- 13 services.
- 14 (3) The extent of the efforts made by the department to offer and
- 15 provide family services.
- 16 (4) The extent to which the parent, guardian, or custodian has
- 17 enhanced the ability to fulfill parental obligations.
- 18 (5) The extent to which the parent, guardian, or custodian has
- 19 visited the child, including the reasons for infrequent visitation.
- 20 (6) The extent to which the parent, guardian, or custodian has
- 21 cooperated with the department.
- 22 (7) The child's recovery from any injuries suffered before
- 23 removal.
- 24 (8) Whether any additional services are required for the child or
- 25 the child's parent, guardian, or custodian and, if so, the nature of
- 26 those services.
- 27 (9) The extent to which the child has been rehabilitated.
- 28 (10) If the child is placed out-of-home, whether the child is in the
- 29 least restrictive, most family-like setting, and whether the child is
- 30 placed close to the home of the child's parent, guardian, or
- 31 custodian.
- 32 (11) The extent to which the causes for the child's out-of-home
- 33 placement or supervision have been alleviated.
- 34 (12) Whether current placement or supervision by the department
- 35 should be continued.
- 36 (13) The extent to which the child's parent, guardian, or custodian
- 37 has participated or has been given the opportunity to participate
- 38 in case planning, periodic case reviews, dispositional reviews,
- 39 placement of the child, and visitation.
- 40 (14) Whether the department has made reasonable efforts to
- 41 reunify or preserve a child's family unless reasonable efforts are
- 42 not required under section 5.6 of this chapter.



1 (15) Whether it is an appropriate time to prepare or implement a  
 2 permanency plan for the child under section 7.5 of this chapter.

3 SECTION 119. IC 31-34-21-7.5, AS AMENDED BY P.L.243-2019,  
 4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2020]: Sec. 7.5. (a) Except as provided in subsection (d), the  
 6 juvenile court may not approve a permanency plan under subsection  
 7 ~~(c)(1)(D)~~, **(c)(1)(C)**, ~~(c)(1)(E)~~, **(c)(1)(D)**, or ~~(c)(1)(F)~~ **(c)(1)(E)** if a  
 8 person who is currently residing with a person described in subsection  
 9 ~~(c)(1)(D)~~ **(c)(1)(C)** or ~~(c)(1)(E)~~ **(c)(1)(D)** or in a residence in which the  
 10 child would be placed under subsection ~~(c)(1)(F)~~ **(c)(1)(E)** has  
 11 committed an act resulting in a substantiated report of child abuse or  
 12 neglect, has a juvenile adjudication for an act that would be a  
 13 nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an  
 14 adult, or has a conviction for a nonwaivable offense, as defined in  
 15 IC 31-9-2-84.8.

16 (b) Before requesting juvenile court approval of a permanency plan,  
 17 the department shall conduct a criminal history check (as defined in  
 18 IC 31-9-2-22.5) to determine if a person described in subsection (a) has  
 19 committed an act resulting in a substantiated report of child abuse or  
 20 neglect, has a juvenile adjudication for an act that would be a  
 21 nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an  
 22 adult, or has a conviction for a nonwaivable offense, as defined in  
 23 IC 31-9-2-84.8. However, the department is not required to conduct a  
 24 criminal history check under this section if criminal history information  
 25 under IC 31-34-4-2, IC 31-34-18-6.1, or IC 31-34-20-1.5 establishes  
 26 whether a person described in subsection (a) has committed an act  
 27 resulting in a substantiated report of child abuse or neglect, has a  
 28 juvenile adjudication for an act that would be a nonwaivable offense,  
 29 as defined in IC 31-9-2-84.8 if committed by an adult, or has a  
 30 conviction for a nonwaivable offense, as defined in IC 31-9-2-84.8.

31 (c) A permanency plan, or plans, if concurrent planning, under this  
 32 chapter includes the following:

33 (1) The intended permanent or long term arrangements for care  
 34 and custody of the child that may include any one (1), or two (2),  
 35 if concurrent planning, of the following arrangements that the  
 36 department or the court considers most appropriate and consistent  
 37 with the best interests of the child:

38 (A) Return to or continuation of existing custodial care within  
 39 the home of the child's parent, guardian, or custodian or  
 40 placement of the child with the child's noncustodial parent.

41 (B) Placement of the child for adoption.

42 (C) Placement of the child with a responsible person,



- 1 including:
- 2 (i) an adult sibling;
- 3 (ii) a grandparent;
- 4 (iii) an aunt;
- 5 (iv) an uncle;
- 6 (v) a custodial parent of a sibling of the child; or
- 7 (vi) another relative;
- 8 who is able and willing to act as the child's permanent
- 9 custodian and carry out the responsibilities required by the
- 10 permanency plan.
- 11 (D) Appointment of a legal guardian. The legal guardian
- 12 appointed under this section is a caretaker in a judicially
- 13 created relationship between the child and caretaker that is
- 14 intended to be permanent and self-sustaining as evidenced by
- 15 the transfer to the caretaker of the following parental rights
- 16 with respect to the child:
- 17 (i) Care, custody, and control of the child.
- 18 (ii) Decision making concerning the child's upbringing.
- 19 (E) A supervised independent living arrangement or foster
- 20 care for the child with a permanency plan of another planned,
- 21 permanent living arrangement. However, a child less than
- 22 sixteen (16) years of age may not have another planned,
- 23 permanent living arrangement as the child's permanency plan.
- 24 (2) A time schedule for implementing the applicable provisions
- 25 of the permanency plan.
- 26 (3) Provisions for temporary or interim arrangements for care and
- 27 custody of the child, pending completion of implementation of the
- 28 permanency plan.
- 29 (4) Other items required to be included in a case plan under
- 30 IC 31-34-15 or federal law, consistent with the permanent or long
- 31 term arrangements described by the permanency plan.
- 32 (d) A juvenile court may approve a permanency plan if:
- 33 (1) a person described in subsection (a) has:
- 34 (A) committed an act resulting in a substantiated report of
- 35 child abuse or neglect;
- 36 (B) been convicted of:
- 37 (i) battery (IC 35-42-2-1);
- 38 (ii) criminal recklessness (IC 35-42-2-2) as a felony;
- 39 (iii) criminal confinement (IC 35-42-3-3) as a felony;
- 40 (iv) arson (IC 35-43-1-1) as a felony;
- 41 (v) nonsupport of a dependent child (IC 35-46-1-5);
- 42 (vi) operating a motorboat while intoxicated (IC 35-46-9-6)



- 1 as a felony;
- 2 (vii) a felony involving a weapon under IC 35-47;
- 3 (viii) a felony relating to controlled substances under
- 4 IC 35-48-4;
- 5 (ix) a felony under IC 9-30-5;
- 6 (x) attempt to commit a felony listed in items (i) through
- 7 (ix); or
- 8 (xi) a felony that is substantially equivalent to a felony listed
- 9 in this clause for which the conviction was entered in
- 10 another jurisdiction;
- 11 if the conviction did not occur within the past five (5) years; or
- 12 (C) had a juvenile adjudication for a nonwaivable offense, as
- 13 defined in IC 31-9-2-84.8 that, if committed by an adult,
- 14 would be a felony; and
- 15 (2) the person's commission of the offense, delinquent act, or act
- 16 of abuse or neglect described in subdivision (1) is not relevant to
- 17 the person's present ability to care for a child, and that approval
- 18 of the permanency plan is in the best interest of the child.
- 19 However, a court may not approve a permanency plan if the person has
- 20 been convicted of a nonwaivable offense, as defined in IC 31-9-2-84.8
- 21 that is not specifically excluded under subdivision (1)(B), or has a
- 22 juvenile adjudication for an act that would be a nonwaivable offense,
- 23 as defined in IC 31-9-2-84.8 if committed by an adult that is not
- 24 specifically excluded under subdivision (1)(B).
- 25 (e) In making its written finding under subsection (d), the court shall
- 26 consider the following:
- 27 (1) The length of time since the person committed the offense,
- 28 delinquent act, or act that resulted in the substantiated report of
- 29 abuse or neglect.
- 30 (2) The severity of the offense, delinquent act, or abuse or neglect.
- 31 (3) Evidence of the person's rehabilitation, including the person's
- 32 cooperation with a treatment plan, if applicable.
- 33 SECTION 120. IC 31-35-2-4.5, AS AMENDED BY P.L.258-2019,
- 34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 35 JULY 1, 2020]: Sec. 4.5. (a) This section applies if:
- 36 (1) a court has made a finding under IC 31-34-21-5.6 that
- 37 reasonable efforts for family preservation or reunification with
- 38 respect to a child in need of services are not required; or
- 39 (2) a child in need of services or a delinquent child:
- 40 (A) has been placed in:
- 41 (i) a foster family home, child caring institution, or group
- 42 home licensed under IC 31-27; or



- 1                   (ii) the home of a relative (as defined in IC 31-9-2-107(c));
- 2                   as directed by a court in a child in need of services proceeding
- 3                   under IC 31-34 or a delinquency action under IC 31-37; and
- 4                   (B) has been removed from a parent and has been under the
- 5                   supervision of the department or county probation department
- 6                   for not less than fifteen (15) months of the most recent
- 7                   twenty-two (22) months, beginning with the date the child is
- 8                   removed from the home as a result of the child being alleged
- 9                   to be a child in need of services or a delinquent child.
- 10               (b) A person described in section 4(a) of this chapter shall:
- 11               (1) file a petition to terminate the parent-child relationship under
- 12               section 4 of this chapter; and
- 13               (2) request that the petition be set for hearing.
- 14               (c) If a petition under subsection (b) is filed by the child's court
- 15               appointed special advocate or guardian ad litem, the department shall
- 16               be joined as a party to the petition.
- 17               (d) A person described in section 4(a) of this chapter may file a
- 18               motion to dismiss the petition to terminate the parent-child relationship
- 19               if any of the following circumstances apply:
- 20               (1) That the current case plan prepared by or under the
- 21               supervision of the department or the probation department under
- 22               IC 31-34-15, IC 31-37-19-1.5, or IC 31-37-22-4.5 has
- 23               documented a compelling reason, based on facts and
- 24               circumstances stated in the petition or motion, for concluding that
- 25               filing, or proceeding to a final determination of, a petition to
- 26               terminate the parent-child relationship is not in the best interests
- 27               of the child. A compelling reason may include the fact that the
- 28               child is being cared for by a custodian who is a relative (as
- 29               defined in IC 31-9-2-107(c)).
- 30               (2) That:
- 31               (A) IC 31-34-21-5.6 is not applicable to the child;
- 32               (B) the department or the probation department has not
- 33               provided family services to the child, parent, or family of the
- 34               child in accordance with a currently effective case plan
- 35               prepared under IC 31-34-15 or IC 31-37-19-1.5 or a
- 36               permanency plan or dispositional decree approved under
- 37               IC 31-34 or IC 31-37, for the purpose of permitting and
- 38               facilitating safe return of the child to the child's home; and
- 39               (C) the period for completion of the program of family
- 40               services, as specified in the current case plan, permanency
- 41               plan, or decree, has not expired.
- 42               (3) That:



- 1 (A) IC 31-34-21-5.6 is not applicable to the child;
- 2 (B) the department has not provided family services to the
- 3 child, parent, or family of the child, in accordance with
- 4 applicable provisions of a currently effective case plan
- 5 prepared under IC 31-34-15 or IC 31-37-19-1.5, or a
- 6 permanency plan or dispositional decree approved under
- 7 IC 31-34 or IC 31-37; and
- 8 (C) the services that the department has not provided are
- 9 substantial and material in relation to implementation of a plan
- 10 to permit safe return of the child to the child's home.

- 11 (4) Subject to ~~subsection~~ **subsection** (f), that:
- 12 (A) the parent is incarcerated or the parent's prior incarceration
- 13 is a significant factor in the child having been under the
- 14 supervision of the department or a county probation
- 15 department for at least fifteen (15) of the most recent
- 16 twenty-two (22) months;
- 17 (B) the parent maintains a meaningful role in the child's life;
- 18 and
- 19 (C) the department has not documented a reason to conclude
- 20 that it would otherwise be in the child's best interests to
- 21 terminate the parent-child relationship.

22 The motion to dismiss shall specify which of the allegations described  
 23 in subdivisions (1) through (4) apply to the motion. If the court finds  
 24 that any of the allegations described in subdivisions (1) through (4) are  
 25 true, as established by a preponderance of the evidence, the court shall  
 26 dismiss the petition to terminate the parent-child relationship. In  
 27 determining whether to dismiss a petition to terminate a parent-child  
 28 relationship pursuant to a motion to dismiss that specifies allegations  
 29 described in subdivision (4), the court may consider the length of time  
 30 remaining in the incarcerated parent's sentence and any other factor the  
 31 court considers relevant.

- 32 (e) If:
- 33 (1) a child in need of services or a delinquent child has been
- 34 removed from a parent and has been under the supervision of the
- 35 department or county probation department for not less than
- 36 fifteen (15) months of the most recent twenty-two (22) months,
- 37 beginning with the date the child is removed from the home as a
- 38 result of the child being alleged to be a child in need of services
- 39 or a delinquent child; and
- 40 (2) a petition to terminate the parent-child relationship has not
- 41 been filed by the department or another person described in
- 42 section 4(a) of this chapter;



1 a foster parent, relative of the child, or de facto custodian with whom  
2 the child has been placed for at least six (6) months may file a notice  
3 with the court that the petition to terminate the parent-child relationship  
4 has not been filed as required under subsection (b). Upon the filing of  
5 the notice, if the petition to terminate the parent-child relationship has  
6 not been filed, the court shall schedule a hearing within thirty (30)  
7 days.

8 (f) Subsection (d)(4) does not apply if the person was incarcerated  
9 for any of the following:

- 10 (1) A crime described in IC 31-35-3-4.
- 11 (2) A crime of child abuse (as defined in IC 5-2-22-1).
- 12 (3) Neglect of a dependent (IC 35-46-1-4) **if:**
  - 13 (A) **the incarceration was for neglect of a dependent** as a
  - 14 Level 5 or above felony; and
  - 15 (B) the dependent would be the subject of the petition to
  - 16 terminate the parent-child relationship.

17 SECTION 121. IC 31-37-5-8, AS AMENDED BY P.L.48-2012,  
18 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
19 JULY 1, 2020]: Sec. 8. (a) This section applies to services and  
20 programs provided to or on behalf of a child alleged to be a delinquent  
21 child at any time before:

- 22 (1) entry of a dispositional decree under IC 31-37-19; or
- 23 (2) approval of a program of informal adjustment under
- 24 IC 31-37-9.

25 (b) Except as provided in subsection (c), before a juvenile court  
26 orders or approves a service, a program, or an out-of-home placement  
27 for a child:

- 28 (1) that is recommended by a probation officer or proposed by the
- 29 juvenile court;
- 30 (2) for which the costs would be payable by the department under
- 31 IC 31-40-1-2; and
- 32 (3) that has not been approved by the department;

33 the juvenile court shall submit the proposed service, program, or  
34 placement to the department for consideration. The department shall,  
35 not later than three (3) business days after receipt of the  
36 recommendation or proposal, submit to the court a report stating  
37 whether the department approves or disapproves the proposed service,  
38 program, or placement.

39 (c) If the juvenile court makes written findings and concludes that  
40 an emergency exists requiring an immediate out-of-home placement to  
41 protect the health and welfare of the child, the juvenile court may order  
42 or authorize implementation of the placement without first complying



1 with the procedure specified in this section. After entry of an order  
 2 under this subsection, the juvenile court shall submit a copy of the  
 3 order to the department for consideration under this section of possible  
 4 modification or alternatives to the placement and any related services  
 5 or programs included in the order.

6 (d) If the department approves the service, program, or placement  
 7 recommended by the probation officer or juvenile court, the juvenile  
 8 court may enter an appropriate order to implement the approved  
 9 proposal. If the department does not approve a service, program, or  
 10 placement recommended by the probation officer or proposed by the  
 11 juvenile court, the department may recommend an alternative service,  
 12 program, or placement for the child.

13 (e) The juvenile court shall accept the recommendations of the  
 14 department regarding any predispositional services, programs, or  
 15 placement for the child unless the juvenile court finds a  
 16 recommendation is:

- 17 (1) unreasonable, based on the facts and circumstances of the  
 18 case; or
- 19 (2) contrary to the welfare and best interests of the child.

20 (f) If the juvenile court does not accept the recommendations of the  
 21 department in the report submitted under subsection (b), the court:

- 22 (1) may enter an order that:
  - 23 (A) requires the department to provide a specified service,  
 24 program, or placement, until entry of a dispositional decree or  
 25 until the order is otherwise modified or terminated; and
  - 26 (B) specifically states the reasons why the juvenile court is not  
 27 accepting the recommendations of the department, including  
 28 the juvenile court's findings under subsection (e); and
- 29 (2) must incorporate all documents referenced in the report  
 30 submitted to the probation officer or to the court by the  
 31 department into the order so that the documents are part of the  
 32 record for any appeal the department may pursue under  
 33 subsection (g).

34 (g) If the juvenile court enters its findings and order under  
 35 subsections (e) and (f), the department may appeal the juvenile court's  
 36 order under any available procedure provided by the Indiana Rules of  
 37 Trial Procedure or the Indiana Rules of Appellate Procedure to allow  
 38 any disputes arising under this section to be decided in an expeditious  
 39 manner.

40 (h) If the department prevails on an appeal initiated under  
 41 subsection (g), the department shall pay the following costs and  
 42 expenses incurred by or on behalf of the child before the date of the





1 final decision:  
 2 (1) Any programs or services implemented during the appeal,  
 3 other than the cost of an out-of-home placement ordered by the  
 4 juvenile court.  
 5 (2) Any out-of-home placement ordered by the juvenile court and  
 6 implemented after entry of the court order of placement, if the  
 7 court has made written findings that the placement is an  
 8 emergency required to protect the health and welfare of the child.  
 9 If the court has not made written findings that the placement is an  
 10 emergency, the department shall file a notice with the ~~Indiana judicial~~  
 11 ~~center.~~ **office of judicial administration.**  
 12 SECTION 122. IC 31-37-18-9, AS AMENDED BY P.L.66-2015,  
 13 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2020]: Sec. 9. (a) The juvenile court shall accompany the  
 15 court's dispositional decree with written findings and conclusions upon  
 16 the record concerning approval, modification, or rejection of the  
 17 dispositional recommendations submitted in the predispositional  
 18 report, including the following specific findings:  
 19 (1) The needs of the child for care, treatment, rehabilitation, or  
 20 placement.  
 21 (2) The need for participation by the parent, guardian, or  
 22 custodian in the plan of care for the child.  
 23 (3) Efforts made, if the child is removed from the child's parent,  
 24 guardian, or custodian, to:  
 25 (A) prevent the child's removal from; or  
 26 (B) reunite the child with;  
 27 the child's parent, guardian, or custodian.  
 28 (4) Family services that were offered and provided to:  
 29 (A) the child; or  
 30 (B) the child's parent, guardian, or custodian.  
 31 (5) The court's reasons for the disposition.  
 32 (6) Whether the child is a dual status child under IC 31-41.  
 33 (b) If the department does not concur with the probation officer's  
 34 recommendations in the predispositional report and the juvenile court  
 35 does not follow the department's alternative recommendations, the  
 36 juvenile court shall:  
 37 (1) accompany the court's dispositional decree with written  
 38 findings that the department's recommendations contained in the  
 39 predispositional report are:  
 40 (A) unreasonable based on the facts and circumstances of the  
 41 case; or  
 42 (B) contrary to the welfare and best interests of the child; and



1 (2) incorporate all documents referenced in the report submitted  
 2 to the probation officer or to the court by the department into the  
 3 order so that the documents are part of the record for any appeal  
 4 the department may pursue under subsection (d).  
 5 (c) The juvenile court may incorporate a finding or conclusion from  
 6 a predispositional report as a written finding or conclusion upon the  
 7 record in the court's dispositional decree.  
 8 (d) If the juvenile court enters findings and a decree under  
 9 subsection (b), the department may appeal the juvenile court's decree  
 10 under any available procedure provided by the Indiana Rules of Trial  
 11 Procedure or Indiana Rules of Appellate Procedure to allow any  
 12 disputes arising under this section to be decided in an expeditious  
 13 manner.  
 14 (e) If the department prevails on appeal, the department shall pay  
 15 the following costs and expenses incurred by or on behalf of the child  
 16 before the date of the final decision:  
 17 (1) Any programs or services implemented during the appeal  
 18 initiated under subsection (d), other than the cost of an  
 19 out-of-home placement ordered by the juvenile court. ~~and~~  
 20 (2) Any out-of-home placement ordered by the juvenile court and  
 21 implemented after entry of the dispositional decree or  
 22 modification order, if the juvenile court has made written findings  
 23 that the placement is an emergency required to protect the health  
 24 and welfare of the child.  
 25 If the court has not made written findings that the placement is an  
 26 emergency, the department shall file a notice with the ~~Indiana judicial~~  
 27 ~~center:~~ **office of judicial administration.**  
 28 SECTION 123. IC 33-37-5-18, AS AMENDED BY P.L.144-2019,  
 29 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2020]: Sec. 18. (a) In each criminal action in which a person  
 31 is convicted of an offense in which the possession or use of a firearm  
 32 was an element of the offense, the court shall assess a safe schools fee  
 33 of at least two hundred dollars (\$200) and not more than one thousand  
 34 dollars (\$1,000).  
 35 (b) ~~In~~ **For** each offense described in IC 9-21-8-52(b), the court may  
 36 assess a safe schools fee of at least two hundred dollars (\$200) and not  
 37 more than one thousand dollars (\$1,000).  
 38 (c) In determining the amount of the safe schools fee assessed  
 39 against a person under subsection (a), a court shall consider the  
 40 person's ability to pay the fee.  
 41 (d) The clerk shall collect the safe schools fee set by the court when  
 42 a person is convicted of an offense:



1 (1) in which the possession or use of a firearm was an element of  
2 the offense; or

3 (2) described in IC 9-21-8-52(b) and the court assesses a safe  
4 schools fee under subsection (b).

5 SECTION 124. IC 33-37-7-2, AS AMENDED BY P.L.30-2019,  
6 SECTION 20, AND AS AMENDED BY P.L.144-2019, SECTION 18,  
7 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
8 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The clerk of a circuit court  
9 shall distribute semiannually to the auditor of state as the state share for  
10 deposit in the homeowner protection unit account established by  
11 IC 4-6-12-9 one hundred percent (100%) of the automated record  
12 keeping fees collected under IC 33-37-5-21 with respect to actions  
13 resulting in the accused person entering into a pretrial diversion  
14 program agreement under IC 33-39-1-8 or a deferral program  
15 agreement under IC 34-28-5-1 and for deposit in the state general fund  
16 seventy percent (70%) of the amount of fees collected under the  
17 following:

18 (1) IC 33-37-4-1(a) (criminal costs fees).

19 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

20 (3) IC 33-37-4-3(a) (juvenile costs fees).

21 (4) IC 33-37-4-4(a) (civil costs fees).

22 (5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

23 (6) IC 33-37-4-7(a) (probate costs fees).

24 (7) IC 33-37-5-17 (deferred prosecution fees).

25 (b) The clerk of a circuit court shall distribute semiannually to the  
26 auditor of state for deposit in the state user fee fund established in  
27 IC 33-37-9-2 the following:

28 (1) Twenty-five percent (25%) of the drug abuse, prosecution,  
29 interdiction, and correction fees collected under  
30 IC 33-37-4-1(b)(5).

31 (2) Twenty-five percent (25%) of the alcohol and drug  
32 countermeasures fees collected under IC 33-37-4-1(b)(6),  
33 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

34 (3) One hundred percent (100%) of the child abuse prevention  
35 fees collected under IC 33-37-4-1(b)(7).

36 (4) One hundred percent (100%) of the domestic violence  
37 prevention and treatment fees collected under IC 33-37-4-1(b)(8).

38 (5) One hundred percent (100%) of the highway worksite zone  
39 fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

40 ~~One hundred percent (100%)~~ *Seventy-five percent (75%)* of  
41 the safe schools fee collected under IC 33-37-5-18.

42 (7) One hundred percent (100%) of the automated record keeping



- 1 fee collected under IC 33-37-5-21 not distributed under  
 2 subsection (a).  
 3 (c) The clerk of a circuit court shall distribute monthly to the county  
 4 auditor the following:  
 5 (1) Seventy-five percent (75%) of the drug abuse, prosecution,  
 6 interdiction, and correction fees collected under  
 7 IC 33-37-4-1(b)(5).  
 8 (2) Seventy-five percent (75%) of the alcohol and drug  
 9 countermeasures fees collected under IC 33-37-4-1(b)(6),  
 10 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).  
 11 The county auditor shall deposit fees distributed by a clerk under this  
 12 subsection into the county drug free community fund established under  
 13 IC 5-2-11.  
 14 (d) The clerk of a circuit court shall distribute monthly to the county  
 15 auditor one hundred percent (100%) of the late payment fees collected  
 16 under IC 33-37-5-22. The county auditor shall deposit fees distributed  
 17 by a clerk under this subsection as follows:  
 18 (1) If directed to do so by an ordinance adopted by the county  
 19 fiscal body, the county auditor shall deposit forty percent (40%)  
 20 of the fees in the clerk's record perpetuation fund established  
 21 under IC 33-37-5-2 and sixty percent (60%) of the fees in the  
 22 county general fund.  
 23 (2) If the county fiscal body has not adopted an ordinance  
 24 described in subdivision (1), the county auditor shall deposit all  
 25 the fees in the county general fund.  
 26 (e) The clerk of the circuit court shall distribute semiannually to the  
 27 auditor of state for deposit in the sexual assault victims assistance fund  
 28 established by ~~IC 5-2-6-23(f)~~ IC 5-2-6-23(d) one hundred percent  
 29 (100%) of the sexual assault victims assistance fees collected under  
 30 IC 33-37-5-23.  
 31 (f) The clerk of a circuit court shall distribute monthly to the county  
 32 auditor the following:  
 33 (1) One hundred percent (100%) of the support and maintenance  
 34 fees for cases designated as non-Title IV-D child support cases in  
 35 the Indiana support enforcement tracking system (ISETS) or the  
 36 successor statewide automated support enforcement system  
 37 collected under IC 33-37-5-6.  
 38 (2) The percentage share of the support and maintenance fees for  
 39 cases designated as Title IV-D child support cases in ISETS or the  
 40 successor statewide automated support enforcement system  
 41 collected under IC 33-37-5-6 that is reimbursable to the county at  
 42 the federal financial participation rate.



1 The county clerk shall distribute monthly to the department of child  
 2 services the percentage share of the support and maintenance fees for  
 3 cases designated as Title IV-D child support cases in ISETS, or the  
 4 successor statewide automated support enforcement system, collected  
 5 under IC 33-37-5-6 that is not reimbursable to the county at the  
 6 applicable federal financial participation rate.

7 (g) The clerk of a circuit court shall distribute monthly to the county  
 8 auditor the following:

9 (1) One hundred percent (100%) of the small claims service fee  
 10 under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in  
 11 the county general fund.

12 (2) One hundred percent (100%) of the small claims garnishee  
 13 service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for  
 14 deposit in the county general fund.

15 (3) *Twenty-five percent (25%) of the safe schools fee collected*  
 16 *under IC 33-37-5-18 for deposit in the county general fund.*

17 (h) This subsection does not apply to court administration fees  
 18 collected in small claims actions filed in a court described in IC 33-34.  
 19 The clerk of a circuit court shall semiannually distribute to the auditor  
 20 of state for deposit in the state general fund one hundred percent  
 21 (100%) of the following:

22 (1) The public defense administration fee collected under  
 23 IC 33-37-5-21.2.

24 (2) The judicial salaries fees collected under IC 33-37-5-26.

25 (3) The DNA sample processing fees collected under  
 26 IC 33-37-5-26.2.

27 (4) The court administration fees collected under IC 33-37-5-27.

28 (i) The clerk of a circuit court shall semiannually distribute to the  
 29 auditor of state for deposit in the judicial branch insurance adjustment  
 30 account established by IC 33-38-5-8.2 one hundred percent (100%) of  
 31 the judicial insurance adjustment fee collected under IC 33-37-5-25.

32 (j) The proceeds of the service fee collected under  
 33 IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as  
 34 follows:

35 (1) The clerk shall distribute one hundred percent (100%) of the  
 36 service fees collected in a circuit, superior, county, or probate  
 37 court to the county auditor for deposit in the county general fund.

38 (2) The clerk shall distribute one hundred percent (100%) of the  
 39 service fees collected in a city or town court to the city or town  
 40 fiscal officer for deposit in the city or town general fund.

41 (k) The proceeds of the garnishee service fee collected under  
 42 IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as



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follows:

(1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(l) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the following:

(1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before its expiration on July 1, 2017).

(2) Any civil penalties imposed and collected by a court for a violation of a court order in a foreclosure action under IC 32-30-10.5.

(m) The clerk of a circuit court shall distribute semiannually to the auditor of state one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, under IC 33-37-5-31. The auditor of state shall transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and

(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The amounts necessary to make the transfers required by this subsection are appropriated from the state general fund.

SECTION 125. IC 33-38-9-11 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 11: (a) This section applies after December 31, 2015;~~



1 and before January 1, 2017.

2 (b) The Indiana judicial center shall review the workload and  
3 backlog of cases in the Indiana tax court and submit a report to the  
4 legislative council based on the center's review by December 1, 2016.  
5 The report must contain the following information:

6 (1) A review and analysis of the methods and procedures for case  
7 disposition in the Indiana tax court, including:

8 (A) findings concerning efficiencies of the methods and  
9 procedures in the Indiana tax court; and

10 (B) recommendations (if any) for necessary improvement of  
11 case dispositions in the Indiana tax court.

12 (2) Consideration of any reports and recommendations concerning  
13 the Indiana tax court prepared and published by the division of  
14 state court administration under IC 33-24-6-3.

15 (c) The tax court judge and tax court personnel under IC 33-26-4-2  
16 shall furnish to the Indiana judicial center or the center's employees all  
17 requested tax court information necessary for purposes of this section  
18 and that is not otherwise confidential.

19 (d) The Indiana judicial center may employ contract services for  
20 purposes of this section.

21 (e) The report submitted to the legislative council must be in an  
22 electronic format under IC 5-14-6.

23 SECTION 126. IC 34-26-5-2, AS AMENDED BY P.L.40-2019,  
24 SECTION 3, AND AS AMENDED BY P.L.266-2019, SECTION 6, IS  
25 CORRECTED AND AMENDED TO READ AS FOLLOWS  
26 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) A person who is or has been  
27 a victim of domestic or family violence may file a petition for an order  
28 for protection against a:

29 (1) family or household member who commits an act of domestic  
30 or family violence; or

31 (2) person who has committed stalking under IC 35-45-10-5 or a  
32 sex offense under IC 35-42-4 against the petitioner.

33 (b) *A person who is or has been subjected to harassment may file a  
34 petition for an order for protection against a person who has  
35 committed repeated acts of harassment against the petitioner.*

36 (c) A parent, a guardian, or another representative may file a  
37 petition for an order for protection on behalf of a child against a:

38 (1) family or household member who commits an act of domestic  
39 or family violence;

40 (2) person who has committed stalking under IC 35-45-10-5 or a  
41 sex offense under IC 35-42-4 against the child; or

42 (3) *person who has committed repeated acts of harassment*



1           *against the child; or*  
 2           ~~(3)~~ **(4)** *person who engaged in a course of conduct involving*  
 3           *repeated or continuing contact with a child that is intended to*  
 4           *prepare or condition a child for sexual activity (as defined in*  
 5           *IC 35-42-4-13).*  
 6           ~~(c)~~ *(d)* A court may issue only one (1) order for each respondent. If  
 7 a petitioner files a petition against more than one (1) respondent, the  
 8 court shall:  
 9           (1) assign a new case number; and  
 10          (2) maintain a separate court file;  
 11 for each respondent.  
 12           ~~(d)~~ *(e)* If a petitioner seeks relief against an unemancipated minor,  
 13 the case may originate in any court of record and, if it is an emergency  
 14 matter, be processed the same as an ex parte petition. When a hearing  
 15 is set, the matter may be transferred to a court with juvenile  
 16 jurisdiction.  
 17 SECTION 127. IC 34-46-2-4 IS AMENDED TO READ AS  
 18 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. IC 9-30-6-6  
 19 (Concerning **contraband and** chemical tests on blood, urine, or other  
 20 bodily substance).  
 21 SECTION 128. IC 35-33-5-4 IS AMENDED TO READ AS  
 22 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. When the warrant is  
 23 executed by the seizure of property or things described in it or of any  
 24 other items:  
 25           (1) the officer who executed the warrant shall make a return on it  
 26 directed to the court or judge, who issued the warrant, and this  
 27 return must indicate the date and time served and list the items  
 28 seized; **and**  
 29           (2) the items so seized shall be securely held by the law  
 30 enforcement agency whose officer executed the search warrant  
 31 under the order of the court trying the cause, except as provided  
 32 in section ~~6~~ **5** of this chapter.  
 33 SECTION 129. IC 35-38-3-3, AS AMENDED BY P.L.191-2019,  
 34 SECTION 1, AND AS AMENDED BY P.L.211-2019, SECTION 44,  
 35 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 36 [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) Except as provided by  
 37 subsection (b), a person convicted of a misdemeanor may not be  
 38 committed to the department of correction.  
 39           (b) Upon a request from the sheriff, the commissioner may agree to  
 40 accept custody of a misdemeanor:  
 41           (1) if placement in the county jail:  
 42               (A) places the inmate in danger of serious bodily injury or





- 1 death; or  
 2 (B) represents a substantial threat to the safety of others;  
 3 (2) for other good cause shown; or  
 4 (3) if a person has more than five hundred forty-seven (547) days  
 5 remaining before the person's earliest release date as a result of:  
 6 (A) consecutive misdemeanor sentences; or  
 7 (B) a sentencing enhancement applied to a misdemeanor  
 8 sentence.
- 9 (c) After June 30, 2014, and before January 1, 2016, a court may not  
 10 commit a person convicted of a Level 6 felony to the department of  
 11 correction if the person's earliest possible release date is less than  
 12 ninety-one (91) days from the date of sentencing, unless the  
 13 commitment is due to the person violating a condition of probation,  
 14 parole, or community corrections by committing a new criminal  
 15 offense.
- 16 (d) ~~After December 31, 2015,~~ A court may not commit a person  
 17 convicted of a Level 6 felony to the department of correction unless:  
 18 (1) the commitment is due to the revocation of the person's  
 19 sentence for violating probation, parole, or community corrections  
 20 and the revocation of the person's sentence is due to a new  
 21 criminal offense;  
 22 *(2) the person is convicted of a Level 6 felony that was committed*  
 23 *in a penal facility; or*  
 24 ~~(2)~~ (3) the person:  
 25 (A) is convicted of a Level 6 felony and the sentence for that  
 26 felony is ordered to be served consecutively to the sentence for  
 27 another felony;  
 28 (B) is convicted of a Level 6 felony that is enhanced by an  
 29 additional fixed term under IC 35-50-2-8 through  
 30 IC 35-50-2-16; ~~or~~  
 31 (C) has received an enhanced sentence under IC 9-30-15.5-2;  
 32 *(D) is a violent offender as defined in IC 35-31.5-2-352(1); or*  
 33 *(E) has two (2) prior unrelated felony convictions;*  
 34 and the person's earliest possible release date is more than three  
 35 hundred sixty-five (365) days after the date of sentencing; *or*  
 36 ~~(3)~~ (4) *the commitment is due to an agreement made between the*  
 37 *sheriff and the department of correction under IC 11-12-6.5.*
- 38 A person who may not be committed to the department of correction  
 39 may be placed on probation, committed to the county jail, or placed in  
 40 community corrections for assignment to an appropriate community  
 41 corrections program.
- 42 (e) Subject to appropriation from the general assembly, a sheriff is



1 entitled to a per diem and medical expense reimbursement from the  
 2 department of correction for the cost of incarcerating a person  
 3 described in subsections (c) and (d) in a county jail. The sheriff is  
 4 entitled to a per diem and medical expense reimbursement only for the  
 5 time that the person described in subsections (c) and (d) is incarcerated  
 6 in the county jail.

7 (f) Per diem and medical expense reimbursements received by a  
 8 county under this section or received by a county from the state under  
 9 any other law for the purpose of reimbursing sheriffs for the cost of  
 10 incarcerating in county jails persons convicted of felonies:

- 11 (1) shall be deposited in the county general fund; and
- 12 (2) upon appropriation by the county fiscal body, shall be used by  
 13 the county sheriff only for the purposes of paying the costs of  
 14 incarcerating in the county jail persons described in subsections  
 15 (c) and (d) or other persons convicted of felonies.

16 (g) The county auditor shall semiannually provide to the county  
 17 fiscal body and the county sheriff an itemized record of the per diem  
 18 and medical expense reimbursements received by the county under this  
 19 section or under any other law for the purpose of reimbursing sheriffs  
 20 for the cost of incarcerating persons convicted of felonies.

21 SECTION 130. IC 35-42-4-10, AS AMENDED BY P.L.220-2019,  
 22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2020]: Sec. 10. (a) As used in this section, "offender against  
 24 children" means a person who is an offender against children under  
 25 ~~IC 35-42-4-11~~. **section 11 of this chapter.**

26 (b) As used in this section, "sexually violent predator" means a  
 27 person who is a sexually violent predator under IC 35-38-1-7.5.

28 (c) A sexually violent predator or an offender against children who  
 29 knowingly or intentionally works for compensation or as a volunteer:

- 30 (1) on school property;
- 31 (2) at a youth program center;
- 32 (3) at a public park;
- 33 (4) as a child care provider (as defined by IC 31-33-26-1);
- 34 (5) for a child care provider (as defined by IC 31-33-26-1); or
- 35 (6) as a provider of:
  - 36 (A) respite care services and other support services for primary  
 37 or family caregivers; or
  - 38 (B) adult day care services;

39 commits unlawful employment by a sexual predator, a Level 6 felony.  
 40 However, the offense is a Level 5 felony if the person has a prior  
 41 unrelated conviction based on the person's failure to comply with any  
 42 requirement imposed on an offender under IC 11-8-8.



1 SECTION 131. IC 35-45-13-7, AS AMENDED BY P.L.32-2019,  
 2 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally  
 4 makes, distributes, possesses, uses, or assembles an unlawful  
 5 telecommunications device that is designed, adapted, or used to  
 6 commit a theft of telecommunications service commits criminal use of  
 7 telecommunications services, a Class A misdemeanor. However, if the  
 8 commission of the offense involves at least five (5) unlawful  
 9 telecommunications devices, the offense is a Level 6 felony.

10 (b) A person who knowingly or intentionally:

11 (1) makes, distributes, possesses, uses, or assembles an unlawful  
 12 telecommunications device that is designed, adapted, or used to:

13 (A) acquire or facilitate the acquisition of telecommunications  
 14 service without the consent of the telecommunications service  
 15 provider; or

16 (B) conceal, or assist another in concealing, from a  
 17 telecommunications services provider or authority, or from  
 18 another person with enforcement authority, the existence or  
 19 place of origin or destination of telecommunications;

20 (2) sells, possesses, distributes, gives, transports, or otherwise  
 21 transfers to another or offers or advertises for sale:

22 (A) an unlawful telecommunications device, with the intent to  
 23 use the unlawful telecommunications device or allow the  
 24 device to be used for a purpose described in ~~subsection (a) or~~  
 25 ~~(b)~~, **this section**, or while knowing or having reason to believe  
 26 that the device is intended to be so used;

27 (B) plans or instructions for making or assembling an unlawful  
 28 telecommunications device, knowing or having reason to  
 29 believe that the plans or instructions are intended to be used  
 30 for making or assembling an unlawful telecommunications  
 31 device; or

32 (C) material, including hardware, cables, tools, data, computer  
 33 software, or other information or equipment, knowing that the  
 34 purchaser or a third person intends to use the material in the  
 35 manufacture of an unlawful telecommunications device; or

36 (3) publishes:

37 (A) the number or code of an existing, a canceled, a revoked,  
 38 or a nonexistent telephone number, credit number, or other  
 39 credit device; or

40 (B) the method of numbering or coding that is employed in the  
 41 issuance of telephone numbers, credit numbers, or other credit  
 42 devices;



1 with knowledge or reason to believe that the information may be  
 2 used to avoid the payment of a lawful telephone or telegraph toll  
 3 charge;  
 4 commits unauthorized use of telecommunications services, a Class C  
 5 infraction. A person commits a separate violation for each unlawful  
 6 telecommunications device involved. However, the offense is a Class  
 7 A misdemeanor if the person has a prior adjudication or conviction  
 8 under this section within the previous five (5) years, and a Level 6  
 9 felony if the person has a prior adjudication or conviction under this  
 10 section within the previous five (5) years and the commission of the  
 11 offense involves at least five (5) unlawful telecommunications devices.

12 SECTION 132. IC 35-46.5-2-7, AS ADDED BY P.L.66-2019,  
 13 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally  
 15 commits an offense:  
 16 (1) with the intent to benefit, promote, or further the interests of  
 17 a terrorist organization; or  
 18 (2) for the purpose of increasing the person's own standing or  
 19 position within a terrorist organization;  
 20 commits terrorist organization activity, a Level 5 felony. However, the  
 21 offense is a Level 3 felony if the offense involves, directly or indirectly,  
 22 the unlawful use of a firearm or weapon of mass destruction.

23 (b) In determining whether a person committed an offense under  
 24 this section, the trier of fact may consider a person's association with  
 25 a terrorist organization, including:  
 26 (1) an admission of terrorist organization membership by the  
 27 person;  
 28 (2) a statement by:  
 29 (A) a member of the person's family;  
 30 (B) the person's guardian; or  
 31 (C) a reliable member of the ~~criminal~~ **terrorist** organization;  
 32 stating the person is a member of a terrorist organization;  
 33 (3) the person associating with one (1) or more members of a  
 34 terrorist organization;  
 35 (4) physical evidence indicating the person is a member of a  
 36 terrorist organization;  
 37 (5) an observation of the person in the company of a known  
 38 terrorist organization member on at least three (3) occasions;  
 39 (6) communications authored by the person indicating terrorist  
 40 organization membership, promotion of membership in a terrorist  
 41 organization, or responsibility for an offense committed by a  
 42 terrorist organization; and



- 1 (7) the person's involvement in recruiting terrorist organization  
 2 members.
- 3 SECTION 133. IC 35-48-4-0.5, AS AMENDED BY P.L.80-2019,  
 4 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2020]: Sec. 0.5. (a) In determining whether a controlled  
 6 substance analog has a narcotic, stimulant, depressant, or  
 7 hallucinogenic effect on the central nervous system, or is represented  
 8 or intended to have a narcotic, stimulant, depressant, or hallucinogenic  
 9 effect on the central nervous system, the trier of fact may consider the  
 10 following:
- 11 (1) The actual or relative potential for abuse of the substance.
  - 12 (2) Scientific evidence of the pharmacological effect of the  
 13 substance, if known.
  - 14 (3) The state of current scientific knowledge regarding the  
 15 substance.
  - 16 (4) The history and current pattern of abuse of the substance.
  - 17 (5) The scope, duration, and significance of abuse of the  
 18 substance.
  - 19 (6) The risk to the public health presented by the substance.
  - 20 (7) The substance's psychological or physiological dependence  
 21 liability.
  - 22 (8) The behavior demonstrated by the defendant, if the defendant  
 23 is known to have consumed the substance, or by the end user of  
 24 the substance that is alleged to have been delivered or otherwise  
 25 transferred by the defendant.
  - 26 (9) Whether the substance was diverted from legitimate channels  
 27 or clandestinely imported, manufactured, or distributed.
  - 28 (10) Whether the substance is an immediate precursor of a  
 29 substance controlled under this article.
  - 30 (11) A comparison of the accepted methods of marketing,  
 31 distribution, and sales of the substance with the methods of  
 32 marketing, distribution, and sales of the substance that the  
 33 substance is purported to be, including:
    - 34 (A) the packaging of the substance and its appearance in  
 35 overall finished dosage form;
    - 36 (B) oral or written statements or representations concerning  
 37 the substance;
    - 38 (C) the methods by which the substance is distributed; and
    - 39 (D) the manner in which the substance is sold to the public.
  - 40 (12) Any other relevant factor.
- 41 (b) For purposes of this chapter, a controlled substance analog that  
 42 has a narcotic, stimulant, depressant, or hallucinogenic effect **on the**



1 **central nervous system** shall be treated as the highest scheduled  
2 controlled substance under IC 35-48-2 to which it is a controlled  
3 substance analog.

4 (c) It is not a defense to a prosecution for an offense involving a  
5 controlled substance analog that the substance's packaging declares that  
6 the substance is not for human consumption.

7 SECTION 134. IC 35-48-4-12, AS AMENDED BY P.L.80-2019,  
8 SECTION 31, AND AS AMENDED BY P.L.190-2019, SECTION 32,  
9 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
10 [EFFECTIVE JULY 1, 2020]: Sec. 12. If a person who has no prior  
11 conviction of an offense under this article or under a law of another  
12 jurisdiction relating to controlled substances pleads guilty to possession  
13 of marijuana, hashish, ~~or~~ salvia, **or smokable hemp or a synthetic drug**  
14 **or a synthetic drug lookalike substance** as a misdemeanor, the court,  
15 without entering a judgment of conviction and with the consent of the  
16 person, may defer further proceedings and place the person in the  
17 custody of the court under conditions determined by the court. Upon  
18 violation of a condition of the custody, the court may enter a judgment  
19 of conviction. However, if the person fulfills the conditions of the  
20 custody, the court shall dismiss the charges against the person. There  
21 may be only one (1) dismissal under this section with respect to a  
22 person.

23 SECTION 135. IC 36-1-8.5-10, AS AMENDED BY P.L.191-2015,  
24 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
25 JULY 1, 2020]: Sec. 10. (a) This section applies to a covered person  
26 who:

27 (1) after submitting a **state address confidentiality form or**  
28 written request under section 7(a) of this chapter, obtains a  
29 change of name under IC 34-28-2; and

30 (2) notifies the unit in writing of the name change.

31 (b) The unit shall prevent a search by the general public of the  
32 public property data base web site from disclosing or otherwise  
33 associating the covered person's home address with the covered  
34 person's former name and new name. The unit may charge a reasonable  
35 fee to process a name change under this section.

36 SECTION 136. IC 36-2-4-8, AS AMENDED BY P.L.278-2019,  
37 SECTION 189, IS AMENDED TO READ AS FOLLOWS  
38 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) An ordinance, order, or  
39 resolution is considered adopted when it is signed by the presiding  
40 officer. If required, an adopted ordinance, order, or resolution must be  
41 promulgated or published according to statute before it takes effect.

42 (b) An ordinance prescribing a penalty or forfeiture for a violation



1 must, before it takes effect, be published once each week for two (2)  
2 consecutive weeks, according to IC 5-3-1.

3 (c) The following apply in addition to the other requirements of this  
4 section:

5 (1) Subject to subsection ~~(g)~~; **(f)**, the legislative body of a county  
6 shall:

7 (A) subject to subdivision ~~(3)~~; **(2)**, give written notice to the  
8 department of environmental management not later than sixty  
9 (60) days before amendment or repeal of an environmental  
10 restrictive ordinance; and

11 (B) give written notice to the department of environmental  
12 management not later than thirty (30) days after passage,  
13 amendment, or repeal of an environmental restrictive  
14 ordinance.

15 (2) Upon written request by the legislative body, the department  
16 of environmental management may waive the notice requirement  
17 of subdivision (1)(A).

18 (3) An environmental restrictive ordinance passed or amended  
19 after 2009 by the legislative body must state the notice  
20 requirements of subdivision (1).

21 (4) The failure of an environmental restrictive ordinance to  
22 comply with subdivision (3) does not void the ordinance.

23 (d) This section (other than subsection (c)(1)) does not apply to a  
24 zoning ordinance or amendment to a zoning ordinance, or a resolution  
25 approving a comprehensive plan, that is adopted under IC 36-7.

26 (e) An ordinance increasing a building permit fee on new  
27 development must:

28 (1) be published:

29 (A) one (1) time in accordance with IC 5-3-1; and

30 (B) not later than thirty (30) days after the ordinance is  
31 adopted by the legislative body in accordance with IC 5-3-1;  
32 and

33 (2) delay the implementation of the fee increase for ninety (90)  
34 days after the date the ordinance is published under subdivision  
35 (1).

36 (f) The notice requirements of subsection (c)(1) apply only if the  
37 municipal corporation received under IC 13-25-5-8.5(f) written notice  
38 that the department is relying on the environmental restrictive  
39 ordinance referred to in subsection (c)(1) as part of a risk based  
40 remediation proposal:

41 (1) approved by the department; and

42 (2) conducted under IC 13-22, IC 13-23, IC 13-24, IC 13-25-4, or



1 IC 13-25-5.  
 2 SECTION 137. IC 36-2-5-3.7, AS ADDED BY P.L.257-2019,  
 3 SECTION 101, AND AS ADDED BY P.L.209-2019, SECTION 9, IS  
 4 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 5 [EFFECTIVE JULY 1, 2020]: Sec. 3.7. (a) As used in this section,  
 6 "body" refers to either of the following:  
 7 (1) The county fiscal body.  
 8 (2) The county executive.  
 9 (b) *As used in this section, "compensation" has the meaning set*  
 10 *forth in section 13 of this chapter.*  
 11 ~~(b)~~ (c) The county fiscal body may establish a salary schedule that  
 12 includes compensation for a presiding officer or secretary of a body  
 13 that is greater than the compensation for other members of the body, if  
 14 all of the following are satisfied:  
 15 (1) All applicable requirements in this chapter are satisfied with  
 16 respect to the salary schedule that includes the additional  
 17 compensation.  
 18 (2) The additional compensation is being provided because the  
 19 individual holding the position of presiding officer or secretary:  
 20 (A) has additional duties; or  
 21 (B) attends additional meetings on behalf of the body;  
 22 as compared to other members of the body.  
 23 (3) The additional compensation amount applies only for *time*  
 24 periods during which the individual serves in the capacity as  
 25 presiding officer or secretary and:  
 26 (A) handles additional duties; or  
 27 (B) attends additional meetings on behalf of the body;  
 28 as compared to other members of the body.  
 29 SECTION 138. IC 36-4-3-15.3 IS AMENDED TO READ AS  
 30 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15.3. (a) As used in this  
 31 section, "prohibition against annexation" means that a municipality  
 32 may not make further attempts to annex certain territory or any part of  
 33 that territory.  
 34 (b) As used in this section, "settlement agreement" means a written  
 35 court approved settlement of a dispute involving annexation under this  
 36 chapter between a municipality and remonstrators.  
 37 (c) Under a settlement agreement between the annexing  
 38 municipality and either:  
 39 (1) seventy-five percent (75%) or more of all landowners  
 40 participating in the remonstrance; or  
 41 (2) the owners of more than seventy-five percent (75%) in  
 42 assessed valuation of the land owned by all landowners





1 participating in the remonstrance;  
 2 the parties may mutually agree to a prohibition against annexation of  
 3 all or part of the territory by the municipality for a period not to exceed  
 4 twenty (20) years. The settlement agreement may address issues and  
 5 bind the parties to matters relating to the provision by a municipality  
 6 of planned services of a noncapital nature and services of a capital  
 7 improvement nature (as described in section 13(d) of this chapter), in  
 8 addition to a prohibition against annexation. The settlement agreement  
 9 is binding upon the successors, heirs, and assigns of the parties to the  
 10 agreement. However, the settlement agreement may be amended or  
 11 revised periodically on further agreement between the annexing  
 12 municipality and landowners who meet the qualifications of ~~subsection~~  
 13 ~~(e)(1) or (e)(2):~~ **subdivision (1) or (2).**

14 SECTION 139. IC 36-7-14-39, AS AMENDED BY P.L.214-2019,  
 15 SECTION 33, AND AS AMENDED BY P.L.257-2019, SECTION  
 16 120, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2020]: Sec. 39. (a) As used in this section:

18 "Allocation area" means that part of a redevelopment project area  
 19 to which an allocation provision of a declaratory resolution adopted  
 20 under section 15 of this chapter refers for purposes of distribution and  
 21 allocation of property taxes.

22 "Base assessed value" means, subject to subsection (j), the  
 23 following:

24 (1) If an allocation provision is adopted after June 30, 1995, in a  
 25 declaratory resolution or an amendment to a declaratory  
 26 resolution establishing an economic development area:

27 (A) the net assessed value of all the property as finally  
 28 determined for the assessment date immediately preceding the  
 29 effective date of the allocation provision of the declaratory  
 30 resolution, as adjusted under subsection (h); plus

31 (B) to the extent that it is not included in clause (A), the net  
 32 assessed value of property that is assessed as residential  
 33 property under the rules of the department of local government  
 34 finance, *within the allocation area*, as finally determined for  
 35 ~~any the current~~ assessment date. ~~after the effective date of the~~  
 36 ~~allocation provision.~~

37 (2) If an allocation provision is adopted after June 30, 1997, in a  
 38 declaratory resolution or an amendment to a declaratory  
 39 resolution establishing a redevelopment project area:

40 (A) the net assessed value of all the property as finally  
 41 determined for the assessment date immediately preceding the  
 42 effective date of the allocation provision of the declaratory



- 1 resolution, as adjusted under subsection (h); plus  
 2 (B) to the extent that it is not included in clause (A), the net  
 3 assessed value of property that is assessed as residential  
 4 property under the rules of the department of local government  
 5 finance, as finally determined for ~~any~~ *the current* assessment  
 6 date. ~~after the effective date of the allocation provision.~~
- 7 (3) If:  
 8 (A) an allocation provision adopted before June 30, 1995, in  
 9 a declaratory resolution or an amendment to a declaratory  
 10 resolution establishing a redevelopment project area expires  
 11 after June 30, 1997; and  
 12 (B) after June 30, 1997, a new allocation provision is included  
 13 in an amendment to the declaratory resolution;  
 14 the net assessed value of all the property as finally determined for  
 15 the assessment date immediately preceding the effective date of  
 16 the allocation provision adopted after June 30, 1997, as adjusted  
 17 under subsection (h).
- 18 (4) Except as provided in subdivision (5), for all other allocation  
 19 areas, the net assessed value of all the property as finally  
 20 determined for the assessment date immediately preceding the  
 21 effective date of the allocation provision of the declaratory  
 22 resolution, as adjusted under subsection (h).
- 23 (5) If an allocation area established in an economic development  
 24 area before July 1, 1995, is expanded after June 30, 1995, the  
 25 definition in subdivision (1) applies to the expanded part of the  
 26 area added after June 30, 1995.
- 27 (6) If an allocation area established in a redevelopment project  
 28 area before July 1, 1997, is expanded after June 30, 1997, the  
 29 definition in subdivision (2) applies to the expanded part of the  
 30 area added after June 30, 1997.
- 31 Except as provided in section 39.3 of this chapter, "property taxes"  
 32 means taxes imposed under IC 6-1.1 on real property. However, upon  
 33 approval by a resolution of the redevelopment commission adopted  
 34 before June 1, 1987, "property taxes" also includes taxes imposed  
 35 under IC 6-1.1 on depreciable personal property. If a redevelopment  
 36 commission adopted before June 1, 1987, a resolution to include within  
 37 the definition of property taxes, taxes imposed under IC 6-1.1 on  
 38 depreciable personal property that has a useful life in excess of eight  
 39 (8) years, the commission may by resolution determine the percentage  
 40 of taxes imposed under IC 6-1.1 on all depreciable personal property  
 41 that will be included within the definition of property taxes. However,  
 42 the percentage included must not exceed twenty-five percent (25%) of



1 the taxes imposed under IC 6-1.1 on all depreciable personal property.

2 (b) A declaratory resolution adopted under section 15 of this chapter  
3 on or before the allocation deadline determined under subsection (i)  
4 may include a provision with respect to the allocation and distribution  
5 of property taxes for the purposes and in the manner provided in this  
6 section. A declaratory resolution previously adopted may include an  
7 allocation provision by the amendment of that declaratory resolution on  
8 or before the allocation deadline determined under subsection (i) in  
9 accordance with the procedures required for its original adoption. A  
10 declaratory resolution or amendment that establishes an allocation  
11 provision must include a specific finding of fact, supported by  
12 evidence, that the adoption of the allocation provision will result in  
13 new property taxes in the area that would not have been generated but  
14 for the adoption of the allocation provision. For an allocation area  
15 established before July 1, 1995, the expiration date of any allocation  
16 provisions for the allocation area is June 30, 2025, or the last date of  
17 any obligations that are outstanding on July 1, 2015, whichever is later.  
18 A declaratory resolution or an amendment that establishes an allocation  
19 provision after June 30, 1995, must specify an expiration date for the  
20 allocation provision. For an allocation area established before July 1,  
21 2008, the expiration date may not be more than thirty (30) years after  
22 the date on which the allocation provision is established. For an  
23 allocation area established after June 30, 2008, the expiration date may  
24 not be more than twenty-five (25) years after the date on which the first  
25 obligation was incurred to pay principal and interest on bonds or lease  
26 rentals on leases payable from tax increment revenues. However, with  
27 respect to bonds or other obligations that were issued before July 1,  
28 2008, if any of the bonds or other obligations that were scheduled when  
29 issued to mature before the specified expiration date and that are  
30 payable only from allocated tax proceeds with respect to the allocation  
31 area remain outstanding as of the expiration date, the allocation  
32 provision does not expire until all of the bonds or other obligations are  
33 no longer outstanding. *Notwithstanding any other law, in the case of*  
34 *an allocation area that is established after June 30, 2019, and that is*  
35 *located in a redevelopment project area described in section*  
36 *25.1(c)(3)(C) of this chapter, an economic development area described*  
37 *in section 25.1(c)(3)(C) of this chapter, or an urban renewal project*  
38 *area described in section 25.1(c)(3)(C) of this chapter, the expiration*  
39 *date of the allocation provision may not be more than thirty-five (35)*  
40 *years after the date on which the allocation provision is established.*  
41 The allocation provision may apply to all or part of the redevelopment  
42 project area. The allocation provision must require that any property



1 taxes subsequently levied by or for the benefit of any public body  
 2 entitled to a distribution of property taxes on taxable property in the  
 3 allocation area be allocated and distributed as follows:  
 4 (1) Except as otherwise provided in this section, the proceeds of  
 5 the taxes attributable to the lesser of:  
 6 (A) the assessed value of the property for the assessment date  
 7 with respect to which the allocation and distribution is made;  
 8 or  
 9 (B) the base assessed value;  
 10 shall be allocated to and, when collected, paid into the funds of  
 11 the respective taxing units.  
 12 (2) The excess of the proceeds of the property taxes imposed for  
 13 the assessment date with respect to which the allocation and  
 14 distribution is made that are attributable to taxes imposed after  
 15 being approved by the voters in a referendum or local public  
 16 question conducted after April 30, 2010, not otherwise included  
 17 in subdivision (1) shall be allocated to and, when collected, paid  
 18 into the funds of the taxing unit for which the referendum or local  
 19 public question was conducted.  
 20 (3) Except as otherwise provided in this section, property tax  
 21 proceeds in excess of those described in subdivisions (1) and (2)  
 22 shall be allocated to the redevelopment district and, when  
 23 collected, paid into an allocation fund for that allocation area that  
 24 may be used by the redevelopment district only to do one (1) or  
 25 more of the following:  
 26 (A) Pay the principal of and interest on any obligations  
 27 payable solely from allocated tax proceeds which are incurred  
 28 by the redevelopment district for the purpose of financing or  
 29 refinancing the redevelopment of that allocation area.  
 30 (B) Establish, augment, or restore the debt service reserve for  
 31 bonds payable solely or in part from allocated tax proceeds in  
 32 that allocation area.  
 33 (C) Pay the principal of and interest on bonds payable from  
 34 allocated tax proceeds in that allocation area and from the  
 35 special tax levied under section 27 of this chapter.  
 36 (D) Pay the principal of and interest on bonds issued by the  
 37 unit to pay for local public improvements that are physically  
 38 located in or physically connected to that allocation area.  
 39 (E) Pay premiums on the redemption before maturity of bonds  
 40 payable solely or in part from allocated tax proceeds in that  
 41 allocation area.  
 42 (F) Make payments on leases payable from allocated tax



- 1 proceeds in that allocation area under section 25.2 of this  
 2 chapter.
- 3 (G) Reimburse the unit for expenditures made by it for local  
 4 public improvements (which include buildings, parking  
 5 facilities, and other items described in section 25.1(a) of this  
 6 chapter) that are physically located in or physically connected  
 7 to that allocation area.
- 8 (H) Reimburse the unit for rentals paid by it for a building or  
 9 parking facility that is physically located in or physically  
 10 connected to that allocation area under any lease entered into  
 11 under IC 36-1-10.
- 12 (I) For property taxes first due and payable before January 1,  
 13 2009, pay all or a part of a property tax replacement credit to  
 14 taxpayers in an allocation area as determined by the  
 15 redevelopment commission. This credit equals the amount  
 16 determined under the following STEPS for each taxpayer in a  
 17 taxing district (as defined in IC 6-1.1-1-20) that contains all or  
 18 part of the allocation area:
- 19 STEP ONE: Determine that part of the sum of the amounts  
 20 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),  
 21 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and  
 22 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to  
 23 the taxing district.
- 24 STEP TWO: Divide:
- 25 (i) that part of each county's eligible property tax  
 26 replacement amount (as defined in IC 6-1.1-21-2 (before its  
 27 repeal)) for that year as determined under IC 6-1.1-21-4  
 28 (before its repeal) that is attributable to the taxing district;  
 29 by
- 30 (ii) the STEP ONE sum.
- 31 STEP THREE: Multiply:
- 32 (i) the STEP TWO quotient; times
- 33 (ii) the total amount of the taxpayer's taxes (as defined in  
 34 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district  
 35 that have been allocated during that year to an allocation  
 36 fund under this section.
- 37 If not all the taxpayers in an allocation area receive the credit  
 38 in full, each taxpayer in the allocation area is entitled to  
 39 receive the same proportion of the credit. A taxpayer may not  
 40 receive a credit under this section and a credit under section  
 41 39.5 of this chapter (before its repeal) in the same year.
- 42 (J) Pay expenses incurred by the redevelopment commission



1 for local public improvements that are in the allocation area or  
 2 serving the allocation area. Public improvements include  
 3 buildings, parking facilities, and other items described in  
 4 section 25.1(a) of this chapter.

5 (K) Reimburse public and private entities for expenses  
 6 incurred in training employees of industrial facilities that are  
 7 located:

- 8 (i) in the allocation area; and
- 9 (ii) on a parcel of real property that has been classified as  
 10 industrial property under the rules of the department of local  
 11 government finance.

12 However, the total amount of money spent for this purpose in  
 13 any year may not exceed the total amount of money in the  
 14 allocation fund that is attributable to property taxes paid by the  
 15 industrial facilities described in this clause. The  
 16 reimbursements under this clause must be made within three  
 17 (3) years after the date on which the investments that are the  
 18 basis for the increment financing are made.

19 (L) Pay the costs of carrying out an eligible efficiency project  
 20 (as defined in IC 36-9-41-1.5) within the unit that established  
 21 the redevelopment commission. However, property tax  
 22 proceeds may be used under this clause to pay the costs of  
 23 carrying out an eligible efficiency project only if those  
 24 property tax proceeds exceed the amount necessary to do the  
 25 following:

- 26 (i) Make, when due, any payments required under clauses  
 27 (A) through (K), including any payments of principal and  
 28 interest on bonds and other obligations payable under this  
 29 subdivision, any payments of premiums under this  
 30 subdivision on the redemption before maturity of bonds, and  
 31 any payments on leases payable under this subdivision.
- 32 (ii) Make any reimbursements required under this  
 33 subdivision.
- 34 (iii) Pay any expenses required under this subdivision.
- 35 (iv) Establish, augment, or restore any debt service reserve  
 36 under this subdivision.

37 (M) Expend money and provide financial assistance as  
 38 authorized in section 12.2(a)(27) of this chapter.

39 The allocation fund may not be used for operating expenses of the  
 40 commission.

41 (4) Except as provided in subsection (g), before June 15 of each  
 42 year, the commission shall do the 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 produce 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).
- 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 of assessed value to the respective taxing units under this  
 28 subdivision if to do so would endanger the interests of the  
 29 holders of bonds described in subdivision (3) or lessors under  
 30 section 25.3 of this chapter.
- 31 (C) If:
- 32 (i) the amount of excess assessed value determined by the  
 33 commission is expected to generate more than two hundred  
 34 percent (200%) of the amount of allocated tax proceeds  
 35 necessary to make, when due, principal and interest  
 36 payments on bonds described in subdivision (3); plus  
 37 (ii) the amount necessary for other purposes described in  
 38 subdivision (3);
- 39 the commission shall submit to the legislative body of the unit  
 40 its determination of the excess assessed value that the  
 41 commission proposes to allocate to the respective taxing units  
 42 in the manner prescribed in subdivision (1). The legislative



1 body of the unit may approve the commission's determination  
 2 or modify the amount of the excess assessed value that will be  
 3 allocated to the respective taxing units in the manner  
 4 prescribed in subdivision (1).  
 5 *(5) Notwithstanding subdivision (4), in the case of an allocation*  
 6 *area that is established after June 30, 2019, and that is located*  
 7 *in a redevelopment project area described in section*  
 8 *25.1(c)(3)(C) of this chapter, an economic development area*  
 9 *described in section 25.1(c)(3)(C) of this chapter, or an urban*  
 10 *renewal project area described in section 25.1(c)(3)(C) of this*  
 11 *chapter, for each year the allocation provision is in effect, if the*  
 12 *amount of excess assessed value determined by the commission*  
 13 *under subdivision (4)(A) is expected to generate more than two*  
 14 *hundred percent (200%) of:*  
 15 *(A) the amount of allocated tax proceeds necessary to make,*  
 16 *when due, principal and interest payments on bonds described*  
 17 *in subdivision (3) for the project; plus*  
 18 *(B) the amount necessary for other purposes described in*  
 19 *subdivision (3) for the project;*  
 20 *the amount of the excess assessed value that generates more than*  
 21 *two hundred percent (200%) of the amounts described in clauses*  
 22 *(A) and (B) shall be allocated to the respective taxing units in the*  
 23 *manner prescribed by subdivision (1).*  
 24 (c) For the purpose of allocating taxes levied by or for any taxing  
 25 unit or units, the assessed value of taxable property in a territory in the  
 26 allocation area that is annexed by any taxing unit after the effective  
 27 date of the allocation provision of the declaratory resolution is the  
 28 lesser of:  
 29 (1) the assessed value of the property for the assessment date with  
 30 respect to which the allocation and distribution is made; or  
 31 (2) the base assessed value.  
 32 (d) Property tax proceeds allocable to the redevelopment district  
 33 under subsection (b)(3) may, subject to subsection (b)(4), be  
 34 irrevocably pledged by the redevelopment district for payment as set  
 35 forth in subsection (b)(3).  
 36 (e) Notwithstanding any other law, each assessor shall, upon  
 37 petition of the redevelopment commission, reassess the taxable  
 38 property situated upon or in, or added to, the allocation area, effective  
 39 on the next assessment date after the petition.  
 40 (f) Notwithstanding any other law, the assessed value of all taxable  
 41 property in the allocation area, for purposes of tax limitation, property  
 42 tax replacement, and formulation of the budget, tax rate, and tax levy





1 for each political subdivision in which the property is located is the  
2 lesser of:

3 (1) the assessed value of the property as valued without regard to  
4 this section; or

5 (2) the base assessed value.

6 (g) If any part of the allocation area is located in an enterprise zone  
7 created under IC 5-28-15, the unit that designated the allocation area  
8 shall create funds as specified in this subsection. A unit that has  
9 obligations, bonds, or leases payable from allocated tax proceeds under  
10 subsection (b)(3) shall establish an allocation fund for the purposes  
11 specified in subsection (b)(3) and a special zone fund. Such a unit  
12 shall, until the end of the enterprise zone phase out period, deposit each  
13 year in the special zone fund any amount in the allocation fund derived  
14 from property tax proceeds in excess of those described in subsection  
15 (b)(1) and (b)(2) from property located in the enterprise zone that  
16 exceeds the amount sufficient for the purposes specified in subsection  
17 (b)(3) for the year. The amount sufficient for purposes specified in  
18 subsection (b)(3) for the year shall be determined based on the pro rata  
19 portion of such current property tax proceeds from the part of the  
20 enterprise zone that is within the allocation area as compared to all  
21 such current property tax proceeds derived from the allocation area. A  
22 unit that has no obligations, bonds, or leases payable from allocated tax  
23 proceeds under subsection (b)(3) shall establish a special zone fund  
24 and deposit all the property tax proceeds in excess of those described  
25 in subsection (b)(1) and (b)(2) in the fund derived from property tax  
26 proceeds in excess of those described in subsection (b)(1) and (b)(2)  
27 from property located in the enterprise zone. The unit that creates the  
28 special zone fund shall use the fund (based on the recommendations of  
29 the urban enterprise association) for programs in job training, job  
30 enrichment, and basic skill development that are designed to benefit  
31 residents and employers in the enterprise zone or other purposes  
32 specified in subsection (b)(3), except that where reference is made in  
33 subsection (b)(3) to allocation area it shall refer for purposes of  
34 payments from the special zone fund only to that part of the allocation  
35 area that is also located in the enterprise zone. Those programs shall  
36 reserve at least one-half (1/2) of their enrollment in any session for  
37 residents of the enterprise zone.

38 (h) The state board of accounts and department of local government  
39 finance shall make the rules and prescribe the forms and procedures  
40 that they consider expedient for the implementation of this chapter.  
41 After each reassessment in an area under a reassessment plan prepared  
42 under IC 6-1.1-4-4.2, the department of local government finance shall



1 adjust the base assessed value one (1) time to neutralize any effect of  
 2 the reassessment of the real property in the area on the property tax  
 3 proceeds allocated to the redevelopment district under this section.  
 4 After each annual adjustment under IC 6-1.1-4-4.5, the department of  
 5 local government finance shall adjust the base assessed value one (1)  
 6 time to neutralize any effect of the annual adjustment on the property  
 7 tax proceeds allocated to the redevelopment district under this section.

8 However, the adjustments under this subsection:

9 (1) may not include the effect of phasing in assessed value due to  
 10 property tax abatements under IC 6-1.1-12.1;

11 (2) may not produce less property tax proceeds allocable to the  
 12 redevelopment district under subsection (b)(3) than would  
 13 otherwise have been received if the reassessment under the  
 14 reassessment plan or the annual adjustment had not occurred; and

15 (3) may decrease base assessed value only to the extent that  
 16 assessed values in the allocation area have been decreased due to  
 17 annual adjustments or the reassessment under the reassessment  
 18 plan.

19 Assessed value increases attributable to the application of an abatement  
 20 schedule under IC 6-1.1-12.1 may not be included in the base assessed  
 21 value of an allocation area. The department of local government  
 22 finance may prescribe procedures for county and township officials to  
 23 follow to assist the department in making the adjustments.

24 (i) The allocation deadline referred to in subsection (b) is  
 25 determined in the following manner:

26 (1) The initial allocation deadline is December 31, 2011.

27 (2) Subject to subdivision (3), the initial allocation deadline and  
 28 subsequent allocation deadlines are automatically extended in  
 29 increments of five (5) years, so that allocation deadlines  
 30 subsequent to the initial allocation deadline fall on December 31,  
 31 2016, and December 31 of each fifth year thereafter.

32 (3) At least one (1) year before the date of an allocation deadline  
 33 determined under subdivision (2), the general assembly may enact  
 34 a law that:

35 (A) terminates the automatic extension of allocation deadlines  
 36 under subdivision (2); and

37 (B) specifically designates a particular date as the final  
 38 allocation deadline.

39 (j) If a redevelopment commission adopts a declaratory resolution  
 40 or an amendment to a declaratory resolution that contains an allocation  
 41 provision and the redevelopment commission makes either of the  
 42 filings required under section 17(e) of this chapter after the first



1 anniversary of the effective date of the allocation provision, the auditor  
 2 of the county in which the unit is located shall compute the base  
 3 assessed value for the allocation area using the assessment date  
 4 immediately preceding the later of:

5 (1) the date on which the documents are filed with the county  
 6 auditor; or

7 (2) the date on which the documents are filed with the department  
 8 of local government finance.

9 SECTION 140. IC 36-7-15.1-26, AS AMENDED BY P.L.214-2019,  
 10 SECTION 39, AND AS AMENDED BY P.L.257-2019, SECTION  
 11 126, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 12 [EFFECTIVE JULY 1, 2020]: Sec. 26. (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 8 of this chapter refers for purposes of distribution and allocation of  
 16 property taxes.

17 "Base assessed value" means, subject to subsection (j), the  
 18 following:

19 (1) If an allocation provision is adopted after June 30, 1995, in a  
 20 declaratory resolution or an amendment to a declaratory  
 21 resolution establishing an economic development area:

22 (A) the net assessed value of all the property as finally  
 23 determined for the assessment date immediately preceding the  
 24 effective date of the allocation provision of the declaratory  
 25 resolution, as adjusted under subsection (h); plus

26 (B) to the extent that it is not included in clause (A), the net  
 27 assessed value of property that is assessed as residential  
 28 property under the rules of the department of local government  
 29 finance, *within the allocation area*, as finally determined for  
 30 ~~any the current~~ assessment date. ~~after the effective date of the~~  
 31 ~~allocation provision.~~

32 (2) If an allocation provision is adopted after June 30, 1997, in a  
 33 declaratory resolution or an amendment to a declaratory  
 34 resolution establishing a redevelopment project area:

35 (A) the net assessed value of all the property as finally  
 36 determined for the assessment date immediately preceding the  
 37 effective date of the allocation provision of the declaratory  
 38 resolution, as adjusted under subsection (h); plus

39 (B) to the extent that it is not included in clause (A), the net  
 40 assessed value of property that is assessed as residential  
 41 property under the rules of the department of local government  
 42 finance, *within the allocation area*, as finally determined for



- 1                    *any the current* assessment date. *after the effective date of the*  
 2                    *allocation provision.*
- 3                    (3) If:
- 4                    (A) an allocation provision adopted before June 30, 1995, in  
 5                    a declaratory resolution or an amendment to a declaratory  
 6                    resolution establishing a redevelopment project area expires  
 7                    after June 30, 1997; and
- 8                    (B) after June 30, 1997, a new allocation provision is included  
 9                    in an amendment to the declaratory resolution;
- 10                   the net assessed value of all the property as finally determined for  
 11                   the assessment date immediately preceding the effective date of  
 12                   the allocation provision adopted after June 30, 1997, as adjusted  
 13                   under subsection (h).
- 14                   (4) Except as provided in subdivision (5), for all other allocation  
 15                   areas, the net assessed value of all the property as finally  
 16                   determined for the assessment date immediately preceding the  
 17                   effective date of the allocation provision of the declaratory  
 18                   resolution, as adjusted under subsection (h).
- 19                   (5) If an allocation area established in an economic development  
 20                   area before July 1, 1995, is expanded after June 30, 1995, the  
 21                   definition in subdivision (1) applies to the expanded part of the  
 22                   area added after June 30, 1995.
- 23                   (6) If an allocation area established in a redevelopment project  
 24                   area before July 1, 1997, is expanded after June 30, 1997, the  
 25                   definition in subdivision (2) applies to the expanded part of the  
 26                   area added after June 30, 1997.
- 27                   Except as provided in section 26.2 of this chapter, "property taxes"  
 28                   means taxes imposed under IC 6-1.1 on real property. However, upon  
 29                   approval by a resolution of the redevelopment commission adopted  
 30                   before June 1, 1987, "property taxes" also includes taxes imposed  
 31                   under IC 6-1.1 on depreciable personal property. If a redevelopment  
 32                   commission adopted before June 1, 1987, a resolution to include within  
 33                   the definition of property taxes, taxes imposed under IC 6-1.1 on  
 34                   depreciable personal property that has a useful life in excess of eight  
 35                   (8) years, the commission may by resolution determine the percentage  
 36                   of taxes imposed under IC 6-1.1 on all depreciable personal property  
 37                   that will be included within the definition of property taxes. However,  
 38                   the percentage included must not exceed twenty-five percent (25%) of  
 39                   the taxes imposed under IC 6-1.1 on all depreciable personal property.
- 40                   (b) A resolution adopted under section 8 of this chapter on or before  
 41                   the allocation deadline determined under subsection (i) may include a  
 42                   provision with respect to the allocation and distribution of property



1 taxes for the purposes and in the manner provided in this section. A  
2 resolution previously adopted may include an allocation provision by  
3 the amendment of that resolution on or before the allocation deadline  
4 determined under subsection (i) in accordance with the procedures  
5 required for its original adoption. A declaratory resolution or  
6 amendment that establishes an allocation provision must include a  
7 specific finding of fact, supported by evidence, that the adoption of the  
8 allocation provision will result in new property taxes in the area that  
9 would not have been generated but for the adoption of the allocation  
10 provision. For an allocation area established before July 1, 1995, the  
11 expiration date of any allocation provisions for the allocation area is  
12 June 30, 2025, or the last date of any obligations that are outstanding  
13 on July 1, 2015, whichever is later. However, for an allocation area  
14 identified as the Consolidated Allocation Area in the report submitted  
15 in 2013 to the fiscal body under section 36.3 of this chapter, the  
16 expiration date of any allocation provisions for the allocation area is  
17 January 1, 2051. A declaratory resolution or an amendment that  
18 establishes an allocation provision after June 30, 1995, must specify an  
19 expiration date for the allocation provision. For an allocation area  
20 established before July 1, 2008, the expiration date may not be more  
21 than thirty (30) years after the date on which the allocation provision  
22 is established. For an allocation area established after June 30, 2008,  
23 the expiration date may not be more than twenty-five (25) years after  
24 the date on which the first obligation was incurred to pay principal and  
25 interest on bonds or lease rentals on leases payable from tax increment  
26 revenues. However, with respect to bonds or other obligations that were  
27 issued before July 1, 2008, if any of the bonds or other obligations that  
28 were scheduled when issued to mature before the specified expiration  
29 date and that are payable only from allocated tax proceeds with respect  
30 to the allocation area remain outstanding as of the expiration date, the  
31 allocation provision does not expire until all of the bonds or other  
32 obligations are no longer outstanding. The allocation provision may  
33 apply to all or part of the redevelopment project area. The allocation  
34 provision must require that any property taxes subsequently levied by  
35 or for the benefit of any public body entitled to a distribution of  
36 property taxes on taxable property in the allocation area be allocated  
37 and distributed as follows:

38 (1) Except as otherwise provided in this section, the proceeds of  
39 the taxes attributable to the lesser of:

40 (A) the assessed value of the property for the assessment date  
41 with respect to which the allocation and distribution is made;

42 or



- 1 (B) the base assessed value;  
 2 shall be allocated to and, when collected, paid into the funds of  
 3 the respective taxing units.
- 4 (2) The excess of the proceeds of the property taxes imposed for  
 5 the assessment date with respect to which the allocation and  
 6 distribution is made that are attributable to taxes imposed after  
 7 being approved by the voters in a referendum or local public  
 8 question conducted after April 30, 2010, not otherwise included  
 9 in subdivision (1) shall be allocated to and, when collected, paid  
 10 into the funds of the taxing unit for which the referendum or local  
 11 public question was conducted.
- 12 (3) Except as otherwise provided in this section, property tax  
 13 proceeds in excess of those described in subdivisions (1) and (2)  
 14 shall be allocated to the redevelopment district and, when  
 15 collected, paid into a special fund for that allocation area that may  
 16 be used by the redevelopment district only to do one (1) or more  
 17 of the following:
- 18 (A) Pay the principal of and interest on any obligations  
 19 payable solely from allocated tax proceeds that are incurred by  
 20 the redevelopment district for the purpose of financing or  
 21 refinancing the redevelopment of that allocation area.
- 22 (B) Establish, augment, or restore the debt service reserve for  
 23 bonds payable solely or in part from allocated tax proceeds in  
 24 that allocation area.
- 25 (C) Pay the principal of and interest on bonds payable from  
 26 allocated tax proceeds in that allocation area and from the  
 27 special tax levied under section 19 of this chapter.
- 28 (D) Pay the principal of and interest on bonds issued by the  
 29 consolidated city to pay for local public improvements that are  
 30 physically located in or physically connected to that allocation  
 31 area.
- 32 (E) Pay premiums on the redemption before maturity of bonds  
 33 payable solely or in part from allocated tax proceeds in that  
 34 allocation area.
- 35 (F) Make payments on leases payable from allocated tax  
 36 proceeds in that allocation area under section 17.1 of this  
 37 chapter.
- 38 (G) Reimburse the consolidated city for expenditures for local  
 39 public improvements (which include buildings, parking  
 40 facilities, and other items set forth in section 17 of this  
 41 chapter) that are physically located in or physically connected  
 42 to that allocation area.



- 1 (H) Reimburse the unit for rentals paid by it for a building or  
 2 parking facility that is physically located in or physically  
 3 connected to that allocation area under any lease entered into  
 4 under IC 36-1-10.
- 5 (I) Reimburse public and private entities for expenses incurred  
 6 in training employees of industrial facilities that are 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 within three  
 16 (3) years after the date on which the investments that are the  
 17 basis for the increment financing are made.
- 18 (J) Pay the costs of carrying out an eligible efficiency project  
 19 (as defined in IC 36-9-41-1.5) within the unit that established  
 20 the redevelopment commission. However, property tax  
 21 proceeds may be used under this clause to pay the costs of  
 22 carrying out an eligible efficiency project only if those  
 23 property tax proceeds exceed the amount necessary to do the  
 24 following:
- 25 (i) Make, when due, any payments required under clauses  
 26 (A) through (I), including any payments of principal and  
 27 interest on bonds and other obligations payable under this  
 28 subdivision, any payments of premiums under this  
 29 subdivision on the redemption before maturity of bonds, and  
 30 any payments on leases payable under this subdivision.
- 31 (ii) Make any reimbursements required under this  
 32 subdivision.
- 33 (iii) Pay any expenses required under this subdivision.
- 34 (iv) Establish, augment, or restore any debt service reserve  
 35 under this subdivision.
- 36 (K) Expend money and provide financial assistance as  
 37 authorized in section 7(a)(21) of this chapter.
- 38 The special fund may not be used for operating expenses of the  
 39 commission.
- 40 (4) Before June 15 of each year, the commission shall do the  
 41 following:
- 42 (A) Determine the amount, if any, by which the assessed value



1 of the taxable property in the allocation area for the most  
 2 recent assessment date minus the base assessed value, when  
 3 multiplied by the estimated tax rate of the allocation area will  
 4 exceed the amount of assessed value needed to provide the  
 5 property taxes necessary to make, when due, principal and  
 6 interest payments on bonds described in subdivision (3) plus  
 7 the amount necessary for other purposes described in  
 8 subdivision (3) and subsection (g).

9 (B) Provide a written notice to the county auditor, the  
 10 legislative body of the consolidated city, the officers who are  
 11 authorized to fix budgets, tax rates, and tax levies under  
 12 IC 6-1.1-17-5 for each of the other taxing units that is wholly  
 13 or partly located within the allocation area, and (in an  
 14 electronic format) the department of local government finance.

15 The notice must:

16 (i) state the amount, if any, of excess assessed value that the  
 17 commission has determined may be allocated to the  
 18 respective taxing units in the manner prescribed in  
 19 subdivision (1); or

20 (ii) state that the commission has determined that there is no  
 21 excess assessed value that may be allocated to the respective  
 22 taxing units in the manner prescribed in subdivision (1).

23 The county auditor shall allocate to the respective taxing units  
 24 the amount, if any, of excess assessed value determined by the  
 25 commission. The commission may not authorize an allocation  
 26 to the respective taxing units under this subdivision if to do so  
 27 would endanger the interests of the holders of bonds described  
 28 in subdivision (3).

29 (C) If:

30 (i) the amount of excess assessed value determined by the  
 31 commission is expected to generate more than two hundred  
 32 percent (200%) of the amount of allocated tax proceeds  
 33 necessary to make, when due, principal and interest  
 34 payments on bonds described in subdivision (3); plus

35 (ii) the amount necessary for other purposes described in  
 36 subdivision (3) and subsection (g);

37 the commission shall submit to the legislative body of the unit  
 38 the commission's determination of the excess assessed value  
 39 that the commission proposes to allocate to the respective  
 40 taxing units in the manner prescribed in subdivision (1). The  
 41 legislative body of the unit may approve the commission's  
 42 determination or modify the amount of the excess assessed





1 value that will be allocated to the respective taxing units in the  
2 manner prescribed in subdivision (1).

3 (c) For the purpose of allocating taxes levied by or for any taxing  
4 unit or units, the assessed value of taxable property in a territory in the  
5 allocation area that is annexed by any taxing unit after the effective  
6 date of the allocation provision of the resolution is the lesser of:

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

10 (d) Property tax proceeds allocable to the redevelopment district  
11 under subsection (b)(3) may, subject to subsection (b)(4), be  
12 irrevocably pledged by the redevelopment district for payment as set  
13 forth in subsection (b)(3).

14 (e) Notwithstanding any other law, each assessor shall, upon  
15 petition of the commission, reassess the taxable property situated upon  
16 or in, or added to, the allocation area, effective on the next assessment  
17 date after the petition.

18 (f) Notwithstanding any other law, the assessed value of all taxable  
19 property in the allocation area, for purposes of tax limitation, property  
20 tax replacement, and formulation of the budget, tax rate, and tax levy  
21 for each political subdivision in which the property is located is the  
22 lesser of:

- 23 (1) the assessed value of the property as valued without regard to  
24 this section; or  
25 (2) the base assessed value.

26 (g) If any part of the allocation area is located in an enterprise zone  
27 created under IC 5-28-15, the unit that designated the allocation area  
28 shall create funds as specified in this subsection. A unit that has  
29 obligations, bonds, or leases payable from allocated tax proceeds under  
30 subsection (b)(3) shall establish an allocation fund for the purposes  
31 specified in subsection (b)(3) and a special zone fund. Such a unit  
32 shall, until the end of the enterprise zone phase out period, deposit each  
33 year in the special zone fund the amount in the allocation fund derived  
34 from property tax proceeds in excess of those described in subsection  
35 (b)(1) and (b)(2) from property located in the enterprise zone that  
36 exceeds the amount sufficient for the purposes specified in subsection  
37 (b)(3) for the year. A unit that has no obligations, bonds, or leases  
38 payable from allocated tax proceeds under subsection (b)(3) shall  
39 establish a special zone fund and deposit all the property tax proceeds  
40 in excess of those described in subsection (b)(1) and (b)(2) in the fund  
41 derived from property tax proceeds in excess of those described in  
42 subsection (b)(1) and (b)(2) from property located in the enterprise



1 zone. The unit that creates the special zone fund shall use the fund,  
 2 based on the recommendations of the urban enterprise association, for  
 3 one (1) or more of the following purposes:

4 (1) To pay for programs in job training, job enrichment, and basic  
 5 skill development designed to benefit residents and employers in  
 6 the enterprise zone. The programs must reserve at least one-half  
 7 (1/2) of the enrollment in any session for residents of the  
 8 enterprise zone.

9 (2) To make loans and grants for the purpose of stimulating  
 10 business activity in the enterprise zone or providing employment  
 11 for enterprise zone residents in the enterprise zone. These loans  
 12 and grants may be made to the following:

13 (A) Businesses operating in the enterprise zone.

14 (B) Businesses that will move their operations to the enterprise  
 15 zone if such a loan or grant is made.

16 (3) To provide funds to carry out other purposes specified in  
 17 subsection (b)(3). However, where reference is made in  
 18 subsection (b)(3) to the allocation area, the reference refers for  
 19 purposes of payments from the special zone fund only to that part  
 20 of the allocation area that is also located in the enterprise zone.

21 (h) The state board of accounts and department of local government  
 22 finance shall make the rules and prescribe the forms and procedures  
 23 that they consider expedient for the implementation of this chapter.  
 24 After each reassessment under a reassessment plan prepared under  
 25 IC 6-1.1-4-4.2, the department of local government finance shall adjust  
 26 the base assessed value one (1) time to neutralize any effect of the  
 27 reassessment of the real property in the area on the property tax  
 28 proceeds allocated to the redevelopment 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 redevelopment district under this section.  
 33 However, the adjustments under this subsection may not include the  
 34 effect of property tax abatements under IC 6-1.1-12.1, and these  
 35 adjustments may not produce less property tax proceeds allocable to  
 36 the redevelopment district under subsection (b)(3) than would  
 37 otherwise have been received if the reassessment under the  
 38 reassessment plan or annual adjustment had not occurred. The  
 39 department of local government finance may prescribe procedures for  
 40 county and township officials to follow to assist the department in  
 41 making the adjustments.

42 (i) The allocation deadline referred to in subsection (b) is



1 determined in the following manner:

2 (1) The initial allocation deadline is December 31, 2011.

3 (2) Subject to subdivision (3), the initial allocation deadline and  
4 subsequent allocation deadlines are automatically extended in  
5 increments of five (5) years, so that allocation deadlines  
6 subsequent to the initial allocation deadline fall on December 31,  
7 2016, and December 31 of each fifth year thereafter.

8 (3) At least one (1) year before the date of an allocation deadline  
9 determined under subdivision (2), the general assembly may enact  
10 a law that:

11 (A) terminates the automatic extension of allocation deadlines  
12 under subdivision (2); and

13 (B) specifically designates a particular date as the final  
14 allocation deadline.

15 (j) If the commission adopts a declaratory resolution or an  
16 amendment to a declaratory resolution that contains an allocation  
17 provision and the commission makes either of the filings required  
18 under section 10(e) of this chapter after the first anniversary of the  
19 effective date of the allocation provision, the auditor of the county in  
20 which the unit is located shall compute the base assessed value for the  
21 allocation area using the assessment date immediately preceding the  
22 later of:

23 (1) the date on which the documents are filed with the county  
24 auditor; or

25 (2) the date on which the documents are filed with the department  
26 of local government finance.

27 SECTION 141. IC 36-7-15.1-53, AS AMENDED BY P.L.214-2019,  
28 SECTION 42, AND AS AMENDED BY P.L.257-2019, SECTION  
29 129, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
30 [EFFECTIVE JULY 1, 2020]: Sec. 53. (a) As used in this section:

31 "Allocation area" means that part of a redevelopment project area  
32 to which an allocation provision of a resolution adopted under section  
33 40 of this chapter refers for purposes of distribution and allocation of  
34 property taxes.

35 "Base assessed value" means, subject to subsection (j):

36 (1) the net assessed value of all the property as finally determined  
37 for the assessment date immediately preceding the effective date  
38 of the allocation provision of the declaratory resolution, as  
39 adjusted under subsection (h); plus

40 (2) to the extent that it is not included in subdivision (1), the net  
41 assessed value of property that is assessed as residential property  
42 under the rules of the department of local government finance, as



1 finally determined for ~~any the current~~ assessment date. ~~after the~~  
 2 ~~effective date of the allocation provision.~~

3 Except as provided in section 55 of this chapter, "property taxes"  
 4 means taxes imposed under IC 6-1.1 on real property.

5 (b) A resolution adopted under section 40 of this chapter on or  
 6 before the allocation deadline determined under subsection (i) may  
 7 include a provision with respect to the allocation and distribution of  
 8 property taxes for the purposes and in the manner provided in this  
 9 section. A resolution previously adopted may include an allocation  
 10 provision by the amendment of that resolution on or before the  
 11 allocation deadline determined under subsection (i) in accordance with  
 12 the procedures required for its original adoption. A declaratory  
 13 resolution or an amendment that establishes an allocation provision  
 14 must be approved by resolution of the legislative body of the excluded  
 15 city and must specify an expiration date for the allocation provision.  
 16 For an allocation area established before July 1, 2008, the expiration  
 17 date may not be more than thirty (30) years after the date on which the  
 18 allocation provision is established. For an allocation area established  
 19 after June 30, 2008, the expiration date may not be more than  
 20 twenty-five (25) years after the date on which the first obligation was  
 21 incurred to pay principal and interest on bonds or lease rentals on  
 22 leases payable from tax increment revenues. However, with respect to  
 23 bonds or other obligations that were issued before July 1, 2008, if any  
 24 of the bonds or other obligations that were scheduled when issued to  
 25 mature before the specified expiration date and that are payable only  
 26 from allocated tax proceeds with respect to the allocation area remain  
 27 outstanding as of the expiration date, the allocation provision does not  
 28 expire until all of the bonds or other obligations are no longer  
 29 outstanding. The allocation provision may apply to all or part of the  
 30 redevelopment project area. The allocation provision must require that  
 31 any property taxes subsequently levied by or for the benefit of any  
 32 public body entitled to a distribution of property taxes on taxable  
 33 property in the allocation area be allocated and distributed as follows:

34 (1) Except as otherwise provided in this section, the proceeds of  
 35 the taxes attributable to the lesser of:

36 (A) the assessed value of the property for the assessment date  
 37 with respect to which the allocation and distribution is made;  
 38 or

39 (B) the base assessed value;

40 shall be allocated to and, when collected, paid into the funds of  
 41 the respective taxing units.

42 (2) The excess of the proceeds of the property taxes imposed for



1 the assessment date with respect to which the allocation and  
 2 distribution is made that are attributable to taxes imposed after  
 3 being approved by the voters in a referendum or local public  
 4 question conducted after April 30, 2010, not otherwise included  
 5 in subdivision (1) shall be allocated to and, when collected, paid  
 6 into the funds of the taxing unit for which the referendum or local  
 7 public question was conducted.

8 (3) Except as otherwise provided in this section, property tax  
 9 proceeds in excess of those described in subdivisions (1) and (2)  
 10 shall be allocated to the redevelopment district and, when  
 11 collected, paid into a special fund for that allocation area that may  
 12 be used by the redevelopment district only to do one (1) or more  
 13 of the following:

14 (A) Pay the principal of and interest on any obligations  
 15 payable solely from allocated tax proceeds that are incurred by  
 16 the redevelopment district for the purpose of financing or  
 17 refinancing the redevelopment of that allocation area.

18 (B) Establish, augment, or restore the debt service reserve for  
 19 bonds payable solely or in part from allocated tax proceeds in  
 20 that allocation area.

21 (C) Pay the principal of and interest on bonds payable from  
 22 allocated tax proceeds in that allocation area and from the  
 23 special tax levied under section 50 of this chapter.

24 (D) Pay the principal of and interest on bonds issued by the  
 25 excluded city to pay for local public improvements that are  
 26 physically located in or physically connected to that allocation  
 27 area.

28 (E) Pay premiums on the redemption before maturity of bonds  
 29 payable solely or in part from allocated tax proceeds in that  
 30 allocation area.

31 (F) Make payments on leases payable from allocated tax  
 32 proceeds in that allocation area under section 46 of this  
 33 chapter.

34 (G) Reimburse the excluded city for expenditures for local  
 35 public improvements (which include buildings, park facilities,  
 36 and other items set forth in section 45 of this chapter) that are  
 37 physically located in or physically connected to that allocation  
 38 area.

39 (H) Reimburse the unit for rentals paid by it for a building or  
 40 parking facility that is physically located in or physically  
 41 connected to that allocation area under any lease entered into  
 42 under IC 36-1-10.



1 (I) Reimburse public and private entities for expenses incurred  
 2 in training employees of industrial facilities that are located:

3 (i) in the allocation area; and

4 (ii) on a parcel of real property that has been classified as  
 5 industrial property under the rules of the department of local  
 6 government finance.

7 However, the total amount of money spent for this purpose in  
 8 any year may not exceed the total amount of money in the  
 9 allocation fund that is attributable to property taxes paid by the  
 10 industrial facilities described in this clause. The  
 11 reimbursements under this clause must be made within three  
 12 (3) years after the date on which the investments that are the  
 13 basis for the increment financing are made.

14 The special fund may not be used for operating expenses of the  
 15 commission.

16 (4) Before June 15 of each year, the commission shall do the  
 17 following:

18 (A) Determine the amount, if any, by which the assessed value  
 19 of the taxable property in the allocation area for the most  
 20 recent assessment date minus the base assessed value, when  
 21 multiplied by the estimated tax rate of the allocation area, will  
 22 exceed the amount of assessed value needed to provide the  
 23 property taxes necessary to make, when due, principal and  
 24 interest payments on bonds described in subdivision (3) plus  
 25 the amount necessary for other purposes described in  
 26 subdivision (3) and subsection (g).

27 (B) Provide a written notice to the county auditor, the fiscal  
 28 body of the county or municipality that established the  
 29 department of redevelopment, the officers who are authorized  
 30 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for  
 31 each of the other taxing units that is wholly or partly located  
 32 within the allocation area, and (in an electronic format) the  
 33 department of local government finance. The notice must:

34 (i) state the amount, if any, of excess assessed value that the  
 35 commission has determined may be allocated to the  
 36 respective taxing units in the manner prescribed in  
 37 subdivision (1); or

38 (ii) state that the commission has determined that there is no  
 39 excess assessed value that may be allocated to the respective  
 40 taxing units in the manner prescribed in subdivision (1).

41 The county auditor shall allocate to the respective taxing units  
 42 the amount, if any, of excess assessed value determined by the



- 1           commission. The commission may not authorize an allocation  
2           to the respective taxing units under this subdivision if to do so  
3           would endanger the interests of the holders of bonds described  
4           in subdivision (3).
- 5           (c) For the purpose of allocating taxes levied by or for any taxing  
6           unit or units, the assessed value of taxable property in a territory in the  
7           allocation area that is annexed by any taxing unit after the effective  
8           date of the allocation provision of the resolution is the lesser of:  
9           (1) the assessed value of the property for the assessment date with  
10          respect to which the allocation and distribution is made; or  
11          (2) the base assessed value.
- 12          (d) Property tax proceeds allocable to the redevelopment district  
13          under subsection (b)(3) may, subject to subsection (b)(4), be  
14          irrevocably pledged by the redevelopment district for payment as set  
15          forth in subsection (b)(3).
- 16          (e) Notwithstanding any other law, each assessor shall, upon  
17          petition of the commission, reassess the taxable property situated upon  
18          or in, or added to, the allocation area, effective on the next assessment  
19          date after the petition.
- 20          (f) Notwithstanding any other law, the assessed value of all taxable  
21          property in the allocation area, for purposes of tax limitation, property  
22          tax replacement, and formulation of the budget, tax rate, and tax levy  
23          for each political subdivision in which the property is located, is the  
24          lesser of:  
25          (1) the assessed value of the property as valued without regard to  
26          this section; or  
27          (2) the base assessed value.
- 28          (g) If any part of the allocation area is located in an enterprise zone  
29          created under IC 5-28-15, the unit that designated the allocation area  
30          shall create funds as specified in this subsection. A unit that has  
31          obligations, bonds, or leases payable from allocated tax proceeds under  
32          subsection (b)(3) shall establish an allocation fund for the purposes  
33          specified in subsection (b)(3) and a special zone fund. Such a unit  
34          shall, until the end of the enterprise zone phase out period, deposit each  
35          year in the special zone fund the amount in the allocation fund derived  
36          from property tax proceeds in excess of those described in subsection  
37          (b)(1) and (b)(2) from property located in the enterprise zone that  
38          exceeds the amount sufficient for the purposes specified in subsection  
39          (b)(3) for the year. A unit that has no obligations, bonds, or leases  
40          payable from allocated tax proceeds under subsection (b)(3) shall  
41          establish a special zone fund and deposit all the property tax proceeds  
42          in excess of those described in subsection (b)(1) and (b)(2) in the fund



1 derived from property tax proceeds in excess of those described in  
 2 subsection (b)(1) and (b)(2) from property located in the enterprise  
 3 zone. The unit that creates the special zone fund shall use the fund,  
 4 based on the recommendations of the urban enterprise association, for  
 5 one (1) or more of the following purposes:

6 (1) To pay for programs in job training, job enrichment, and basic  
 7 skill development designed to benefit residents and employers in  
 8 the enterprise zone. The programs must reserve at least one-half  
 9 (1/2) of the enrollment in any session for residents of the  
 10 enterprise zone.

11 (2) To make loans and grants for the purpose of stimulating  
 12 business activity in the enterprise zone or providing employment  
 13 for enterprise zone residents in an enterprise zone. These loans  
 14 and grants may be made to the following:

15 (A) Businesses operating in the enterprise zone.

16 (B) Businesses that will move their operations to the enterprise  
 17 zone if such a loan or grant is made.

18 (3) To provide funds to carry out other purposes specified in  
 19 subsection (b)(3). However, where reference is made in  
 20 subsection (b)(3) to the allocation area, the reference refers, for  
 21 purposes of payments from the special zone fund, only to that part  
 22 of the allocation area that is also located in the enterprise zone.

23 (h) The state board of accounts and department of local government  
 24 finance shall make the rules and prescribe the forms and procedures  
 25 that they consider expedient for the implementation of this chapter.  
 26 After each reassessment of real property in an area under a county's  
 27 reassessment plan prepared under IC 6-1.1-4-4.2, the department of  
 28 local government finance shall adjust the base assessed value one (1)  
 29 time to neutralize any effect of the reassessment of the real property in  
 30 the area on the property tax proceeds allocated to the redevelopment  
 31 district under this section. After each annual adjustment under  
 32 IC 6-1.1-4-4.5, the department of local government finance shall adjust  
 33 the base assessed value to neutralize any effect of the annual  
 34 adjustment on the property tax proceeds allocated to the redevelopment  
 35 district under this section. However, the adjustments under this  
 36 subsection may not include the effect of property tax abatements under  
 37 IC 6-1.1-12.1, and these adjustments may not produce less property tax  
 38 proceeds allocable to the redevelopment district under subsection  
 39 (b)(3) than would otherwise have been received if the reassessment  
 40 under the county's reassessment plan or annual adjustment had not  
 41 occurred. The department of local government finance may prescribe  
 42 procedures for county and township officials to follow to assist the





1 department in making the adjustments.

2 (i) The allocation deadline referred to in subsection (b) is  
3 determined in the following manner:

4 (1) The initial allocation deadline is December 31, 2011.

5 (2) Subject to subdivision (3), the initial allocation deadline and  
6 subsequent allocation deadlines are automatically extended in  
7 increments of five (5) years, so that allocation deadlines  
8 subsequent to the initial allocation deadline fall on December 31,  
9 2016, and December 31 of each fifth year thereafter.

10 (3) At least one (1) year before the date of an allocation deadline  
11 determined under subdivision (2), the general assembly may enact  
12 a law that:

13 (A) terminates the automatic extension of allocation deadlines  
14 under subdivision (2); and

15 (B) specifically designates a particular date as the final  
16 allocation deadline.

17 (j) If the commission adopts a declaratory resolution or an  
18 amendment to a declaratory resolution that contains an allocation  
19 provision and the commission makes either of the filings required  
20 under section 10(e) of this chapter after the first anniversary of the  
21 effective date of the allocation provision, the auditor of the county in  
22 which the unit is located shall compute the base assessed value for the  
23 allocation area using the assessment date immediately preceding the  
24 later of:

25 (1) the date on which the documents are filed with the county  
26 auditor; or

27 (2) the date on which the documents are filed with the department  
28 of local government finance.

29 SECTION 142. IC 36-7-30-25, AS AMENDED BY P.L.214-2019,  
30 SECTION 47, AND AS AMENDED BY P.L.257-2019, SECTION  
31 137, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2020]: Sec. 25. (a) The following definitions  
33 apply throughout this section:

34 (1) "Allocation area" means that part of a military base reuse area  
35 to which an allocation provision of a declaratory resolution  
36 adopted under section 10 of this chapter refers for purposes of  
37 distribution and allocation of property taxes.

38 (2) "Base assessed value" means, subject to subsection (i):

39 (A) the net assessed value of all the property as finally  
40 determined for the assessment date immediately preceding the  
41 adoption date of the allocation provision of the declaratory  
42 resolution, as adjusted under subsection (h); plus



1 (B) to the extent that it is not included in clause (A) or (C), the  
 2 net assessed value of any and all parcels or classes of parcels  
 3 identified as part of the base assessed value in the declaratory  
 4 resolution or an amendment thereto, as finally determined for  
 5 any subsequent assessment date; plus  
 6 (C) to the extent that it is not included in clause (A) or (B), the  
 7 net assessed value of property that is assessed as residential  
 8 property under the rules of the department of local government  
 9 finance, *within the allocation area*, as finally determined for  
 10 *any the current* assessment date. *after the effective date of the*  
 11 *allocation provision.*

12 Clause (C) applies only to allocation areas established in a  
 13 military reuse area after June 30, 1997, and to the part of an  
 14 allocation area that was established before June 30, 1997, and that  
 15 is added to an existing allocation area after June 30, 1997.

16 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real  
 17 property.

18 (b) A declaratory resolution adopted under section 10 of this chapter  
 19 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory  
 20 resolutions adopted under IC 36-7-14-15 may include a provision with  
 21 respect to the allocation and distribution of property taxes for the  
 22 purposes and in the manner provided in this section. A declaratory  
 23 resolution previously adopted may include an allocation provision by  
 24 the amendment of that declaratory resolution in accordance with the  
 25 procedures set forth in section 13 of this chapter. The allocation  
 26 provision may apply to all or part of the military base reuse area. The  
 27 allocation provision must require that any property taxes subsequently  
 28 levied by or for the benefit of any public body entitled to a distribution  
 29 of property taxes on taxable property in the allocation area be allocated  
 30 and distributed as follows:

31 (1) Except as otherwise provided in this section, the proceeds of  
 32 the taxes attributable to the lesser of:

33 (A) the assessed value of the property for the assessment date  
 34 with respect to which the allocation and distribution is made;

35 or

36 (B) the base assessed value;

37 shall be allocated to and, when collected, paid into the funds of  
 38 the respective taxing units.

39 (2) The excess of the proceeds of the property taxes imposed for  
 40 the assessment date with respect to which the allocation and  
 41 distribution are made that are attributable to taxes imposed after  
 42 being approved by the voters in a referendum or local public



1 question conducted after April 30, 2010, not otherwise included  
 2 in subdivision (1) shall be allocated to and, when collected, paid  
 3 into the funds of the taxing unit for which the referendum or local  
 4 public question was conducted.

5 (3) Except as otherwise provided in this section, property tax  
 6 proceeds in excess of those described in subdivisions (1) and (2)  
 7 shall be allocated to the military base reuse district and, when  
 8 collected, paid into an allocation fund for that allocation area that  
 9 may be used by the military base reuse district and only to do one  
 10 (1) or more of the following:

11 (A) Pay the principal of and interest and redemption premium  
 12 on any obligations incurred by the military base reuse district  
 13 or any other entity for the purpose of financing or refinancing  
 14 military base reuse activities in or directly serving or  
 15 benefiting that allocation area.

16 (B) Establish, augment, or restore the debt service reserve for  
 17 bonds payable solely or in part from allocated tax proceeds in  
 18 that allocation area or from other revenues of the reuse  
 19 authority, including lease rental revenues.

20 (C) Make payments on leases payable solely or in part from  
 21 allocated tax proceeds in that allocation area.

22 (D) Reimburse any other governmental body for expenditures  
 23 made for local public improvements (or structures) in or  
 24 directly serving or benefiting that allocation area.

25 (E) Pay expenses incurred by the reuse authority, any other  
 26 department of the unit, or a department of another  
 27 governmental entity for local public improvements or  
 28 structures that are in the allocation area or directly serving or  
 29 benefiting the allocation area, including expenses for the  
 30 operation and maintenance of these local public improvements  
 31 or structures if the reuse authority determines those operation  
 32 and maintenance expenses are necessary or desirable to carry  
 33 out the purposes of this chapter.

34 (F) Reimburse public and private entities for expenses  
 35 incurred in training employees of industrial facilities that are  
 36 located:

37 (i) in the allocation area; and

38 (ii) on a parcel of real property that has been classified as  
 39 industrial property under the rules of the department of local  
 40 government finance.

41 However, the total amount of money spent for this purpose in  
 42 any year may not exceed the total amount of money in the



- 1 allocation fund that is attributable to property taxes paid by the  
 2 industrial facilities described in this clause. The  
 3 reimbursements under this clause must be made not more than  
 4 three (3) years after the date on which the investments that are  
 5 the basis for the increment financing are made.
- 6 (G) Expend money and provide financial assistance as  
 7 authorized in section 9(a)(25) of this chapter.
- 8 Except as provided in clause (E), the allocation fund may not be  
 9 used for operating expenses of the reuse authority.
- 10 (4) Except as provided in subsection (g), before July 15 of each  
 11 year the reuse authority shall do the following:
- 12 (A) Determine the amount, if any, by which property taxes  
 13 payable to the allocation fund in the following year will exceed  
 14 the amount of property taxes necessary to make, when due,  
 15 principal and interest payments on bonds described in  
 16 subdivision (3) plus the amount necessary for other purposes  
 17 described in subdivision (3).
- 18 (B) Provide a written notice to the county auditor, the fiscal  
 19 body of the unit that established the reuse authority, and the  
 20 officers who are authorized to fix budgets, tax rates, and tax  
 21 levies under IC 6-1.1-17-5 for each of the other taxing units  
 22 that is wholly or partly located within the allocation area. The  
 23 notice must:
- 24 (i) state the amount, if any, of excess property taxes that the  
 25 reuse authority has determined may be paid to the respective  
 26 taxing units in the manner prescribed in subdivision (1); or  
 27 (ii) state that the reuse authority has determined that there  
 28 are no excess property tax proceeds that may be allocated to  
 29 the respective taxing units in the manner prescribed in  
 30 subdivision (1).
- 31 The county auditor shall allocate to the respective taxing units  
 32 the amount, if any, of excess property tax proceeds determined  
 33 by the reuse authority. The reuse authority may not authorize  
 34 a payment to the respective taxing units under this subdivision  
 35 if to do so would endanger the interest of the holders of bonds  
 36 described in subdivision (3) or lessors under section 19 of this  
 37 chapter.
- 38 (c) For the purpose of allocating taxes levied by or for any taxing  
 39 unit or units, the assessed value of taxable property in a territory in the  
 40 allocation area that is annexed by a taxing unit after the effective date  
 41 of the allocation provision of the declaratory resolution is the lesser of:  
 42 (1) the assessed value of the property for the assessment date with



- 1           respect to which the allocation and distribution is made; or  
2           (2) the base assessed value.
- 3           (d) Property tax proceeds allocable to the military base reuse district  
4 under subsection (b)(3) may, subject to subsection (b)(4), be  
5 irrevocably pledged by the military base reuse district for payment as  
6 set forth in subsection (b)(3).
- 7           (e) Notwithstanding any other law, each assessor shall, upon  
8 petition of the reuse authority, reassess the taxable property situated  
9 upon or in or added to the allocation area, effective on the next  
10 assessment date after the petition.
- 11           (f) Notwithstanding any other law, the assessed value of all taxable  
12 property in the allocation area, for purposes of tax limitation, property  
13 tax replacement, and the making of the budget, tax rate, and tax levy  
14 for each political subdivision in which the property is located is the  
15 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           (g) If any part of the allocation area is located in an enterprise zone  
20 created under IC 5-28-15, the unit that designated the allocation area  
21 shall create funds as specified in this subsection. A unit that has  
22 obligations, bonds, or leases payable from allocated tax proceeds under  
23 subsection (b)(3) shall establish an allocation fund for the purposes  
24 specified in subsection (b)(3) and a special zone fund. Such a unit  
25 shall, until the end of the enterprise zone phase out period, deposit each  
26 year in the special zone fund any amount in the allocation fund derived  
27 from property tax proceeds in excess of those described in subsection  
28 (b)(1) and (b)(2) from property located in the enterprise zone that  
29 exceeds the amount sufficient for the purposes specified in subsection  
30 (b)(3) for the year. The amount sufficient for purposes specified in  
31 subsection (b)(3) for the year shall be determined based on the pro rata  
32 part of such current property tax proceeds from the part of the  
33 enterprise zone that is within the allocation area as compared to all  
34 such current property tax proceeds derived from the allocation area. A  
35 unit that does not have obligations, bonds, or leases payable from  
36 allocated tax proceeds under subsection (b)(3) shall establish a special  
37 zone fund and deposit all the property tax proceeds in excess of those  
38 described in subsection (b)(1) and (b)(2) that are derived from property  
39 in the enterprise zone in the fund. The unit that creates the special zone  
40 fund shall use the fund (based on the recommendations of the urban  
41 enterprise association) for programs in job training, job enrichment,  
42 and basic skill development that are designed to benefit residents and



1 employers in the enterprise zone or other purposes specified in  
 2 subsection (b)(3), except that where reference is made in subsection  
 3 (b)(3) to allocation area it shall refer for purposes of payments from the  
 4 special zone fund only to that part of the allocation area that is also  
 5 located in the enterprise zone. The programs shall reserve at least  
 6 one-half (1/2) of their enrollment in any session for residents of the  
 7 enterprise zone.

8 (h) After each reassessment of real property in an area under the  
 9 county's reassessment plan under IC 6-1.1-4-4.2, the department of  
 10 local government finance shall adjust the base assessed value one (1)  
 11 time to neutralize any effect of the reassessment of the real property in  
 12 the area on the property tax proceeds allocated to the military base  
 13 reuse district under this section. After each annual adjustment under  
 14 IC 6-1.1-4-4.5, the department of local government finance shall adjust  
 15 the base assessed value to neutralize any effect of the annual  
 16 adjustment on the property tax proceeds allocated to the military base  
 17 reuse district under this section. However, the adjustments under this  
 18 subsection may not include the effect of property tax abatements under  
 19 IC 6-1.1-12.1, and these adjustments may not produce less property tax  
 20 proceeds allocable to the military base reuse district under subsection  
 21 (b)(3) than would otherwise have been received if the reassessment  
 22 under the county's reassessment plan or annual adjustment had not  
 23 occurred. The department of local government finance may prescribe  
 24 procedures for county and township officials to follow to assist the  
 25 department in making the adjustments.

26 (i) If the reuse authority adopts a declaratory resolution or an  
 27 amendment to a declaratory resolution that contains an allocation  
 28 provision and the reuse authority makes either of the filings required  
 29 under section 12(c) or 13(f) of this chapter after the first anniversary of  
 30 the effective date of the allocation provision, the auditor of the county  
 31 in which the military base reuse district is located shall compute the  
 32 base assessed value for the allocation area using the assessment date  
 33 immediately preceding the later of:

- 34 (1) the date on which the documents are filed with the county  
 35 auditor; or
- 36 (2) the date on which the documents are filed with the department  
 37 of local government finance.

38 SECTION 143. IC 36-7-30.5-30, AS AMENDED BY P.L.214-2019,  
 39 SECTION 51, AND AS AMENDED BY P.L.257-2019, SECTION  
 40 141, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 41 [EFFECTIVE JULY 1, 2020]: Sec. 30. (a) The following definitions  
 42 apply throughout this section:

**HB 1096—LS 6176/DI 112**



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, subject to subsection (i):

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, *within the allocation area*, as finally determined for  
 19 *any the current* assessment date. *after the effective date of the*  
 20 *allocation provision.*

21 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real  
 22 property.

23 (b) A declaratory resolution adopted under section 16 of this chapter  
 24 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory  
 25 resolutions adopted under IC 36-7-14-15 may include a provision with  
 26 respect to the allocation and distribution of property taxes for the  
 27 purposes and in the manner provided in this section. A declaratory  
 28 resolution previously adopted may include an allocation provision by  
 29 the amendment of that declaratory resolution in accordance with the  
 30 procedures set forth in section 18 of this chapter. The allocation  
 31 provision may apply to all or part of the military base development  
 32 area. The allocation provision must require that any property taxes  
 33 subsequently levied by or for the benefit of any public body entitled to  
 34 a distribution of property taxes on taxable property in the allocation  
 35 area be allocated and distributed as follows:

36 (1) Except as otherwise provided in this section, the proceeds of  
 37 the taxes attributable to the lesser of:

38 (A) the assessed value of the property for the assessment date  
 39 with respect to which the allocation and distribution is made;

40 or

41 (B) the base assessed value;

42 shall be allocated to and, when collected, paid into the funds of



- 1 the respective taxing units.
- 2 (2) The excess of the proceeds of the property taxes imposed for
- 3 the assessment date with respect to which the allocation and
- 4 distribution is made that are attributable to taxes imposed after
- 5 being approved by the voters in a referendum or local public
- 6 question conducted after April 30, 2010, not otherwise included
- 7 in subdivision (1) shall be allocated to and, when collected, paid
- 8 into the funds of the taxing unit for which the referendum or local
- 9 public question was conducted.
- 10 (3) Except as otherwise provided in this section, property tax
- 11 proceeds in excess of those described in subdivisions (1) and (2)
- 12 shall be allocated to the development authority and, when
- 13 collected, paid into an allocation fund for that allocation area that
- 14 may be used by the development authority and only to do one (1)
- 15 or more of the following:
- 16 (A) Pay the principal of and interest and redemption premium
- 17 on any obligations incurred by the development authority or
- 18 any other entity for the purpose of financing or refinancing
- 19 military base development or reuse activities in or directly
- 20 serving or benefiting that allocation area.
- 21 (B) Establish, augment, or restore the debt service reserve for
- 22 bonds payable solely or in part from allocated tax proceeds in
- 23 that allocation area or from other revenues of the development
- 24 authority, including lease rental revenues.
- 25 (C) Make payments on leases payable solely or in part from
- 26 allocated tax proceeds in that allocation area.
- 27 (D) Reimburse any other governmental body for expenditures
- 28 made for local public improvements (or structures) in or
- 29 directly serving or benefiting that allocation area.
- 30 (E) For property taxes first due and payable before 2009, pay
- 31 all or a part of a property tax replacement credit to taxpayers
- 32 in an allocation area as determined by the development
- 33 authority. This credit equals the amount determined under the
- 34 following STEPS for each taxpayer in a taxing district (as
- 35 defined in IC 6-1.1-1-20) that contains all or part of the
- 36 allocation area:
- 37 STEP ONE: Determine that part of the sum of the amounts
- 38 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
- 39 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
- 40 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
- 41 the taxing district.
- 42 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:  
 42 (A) Determine the amount, if any, by which property taxes



1 payable to the allocation fund in the following year will exceed  
 2 the amount of property taxes necessary to make, when due,  
 3 principal and interest payments on bonds described in  
 4 subdivision (3) plus the amount necessary for other purposes  
 5 described in subdivisions (2) and (3).

6 (B) Provide a written notice to the appropriate county auditors  
 7 and the fiscal bodies and other officers who are authorized to  
 8 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for  
 9 each of the other taxing units that is wholly or partly located  
 10 within the allocation area. The notice must:

11 (i) state the amount, if any, of the excess property taxes that  
 12 the development authority has determined may be paid to  
 13 the respective taxing units in the manner prescribed in  
 14 subdivision (1); or

15 (ii) state that the development authority has determined that  
 16 there is no excess assessed value that may be allocated to the  
 17 respective taxing units in the manner prescribed in  
 18 subdivision (1).

19 The county auditors shall allocate to the respective taxing units  
 20 the amount, if any, of excess assessed value determined by the  
 21 development authority. The development authority may not  
 22 authorize a payment to the respective taxing units under this  
 23 subdivision if to do so would endanger the interest of the  
 24 holders of bonds described in subdivision (3) or lessors under  
 25 section 24 of this chapter. Property taxes received by a taxing  
 26 unit under this subdivision before 2009 are eligible for the  
 27 property tax replacement credit provided under IC 6-1.1-21  
 28 (before its repeal).

29 (c) For the purpose of allocating taxes levied by or for any taxing  
 30 unit or units, the assessed value of taxable property in a territory in the  
 31 allocation area that is annexed by a taxing unit after the effective date  
 32 of the allocation provision of the declaratory resolution is the lesser of:

33 (1) the assessed value of the property for the assessment date with  
 34 respect to which the allocation and distribution is made; or

35 (2) the base assessed value.

36 (d) Property tax proceeds allocable to the military base development  
 37 district under subsection (b)(3) may, subject to subsection (b)(4), be  
 38 irrevocably pledged by the military base development district for  
 39 payment as set forth in subsection (b)(3).

40 (e) Notwithstanding any other law, each assessor shall, upon  
 41 petition of the development authority, reassess the taxable property  
 42 situated upon or in or added to the allocation area, effective on the next



1 assessment date after the petition.

2 (f) Notwithstanding any other law, the assessed value of all taxable  
3 property in the allocation area, for purposes of tax limitation, property  
4 tax replacement, and the making of the budget, tax rate, and tax levy  
5 for each political subdivision in which the property is located is the  
6 lesser of:

7 (1) the assessed value of the property as valued without regard to  
8 this section; or

9 (2) the base assessed value.

10 (g) If any part of the allocation area is located in an enterprise zone  
11 created under IC 5-28-15, the development authority shall create funds  
12 as specified in this subsection. A development authority that has  
13 obligations, bonds, or leases payable from allocated tax proceeds under  
14 subsection (b)(3) shall establish an allocation fund for the purposes  
15 specified in subsection (b)(3) and a special zone fund. The  
16 development authority shall, until the end of the enterprise zone phase  
17 out period, deposit each year in the special zone fund any amount in the  
18 allocation fund derived from property tax proceeds in excess of those  
19 described in subsection (b)(1) and (b)(2) from property located in the  
20 enterprise zone that exceeds the amount sufficient for the purposes  
21 specified in subsection (b)(3) for the year. The amount sufficient for  
22 purposes specified in subsection (b)(3) for the year shall be determined  
23 based on the pro rata part of such current property tax proceeds from  
24 the part of the enterprise zone that is within the allocation area as  
25 compared to all such current property tax proceeds derived from the  
26 allocation area. A development authority that does not have  
27 obligations, bonds, or leases payable from allocated tax proceeds under  
28 subsection (b)(3) shall establish a special zone fund and deposit all the  
29 property tax proceeds in excess of those described in subsection (b)(1)  
30 and (b)(2) that are derived from property in the enterprise zone in the  
31 fund. The development authority that creates the special zone fund  
32 shall use the fund (based on the recommendations of the urban  
33 enterprise association) for programs in job training, job enrichment,  
34 and basic skill development that are designed to benefit residents and  
35 employers in the enterprise zone or for other purposes specified in  
36 subsection (b)(3), except that where reference is made in subsection  
37 (b)(3) to an allocation area it shall refer for purposes of payments from  
38 the special zone fund only to that part of the allocation area that is also  
39 located in the enterprise zone. The programs shall reserve at least  
40 one-half (1/2) of their enrollment in any session for residents of the  
41 enterprise zone.

42 (h) After each reassessment of real property in an area under a



1 reassessment plan prepared under IC 6-1.1-4-4.2, the department of  
 2 local government finance shall adjust the base assessed value one (1)  
 3 time to neutralize any effect of the reassessment of the real property in  
 4 the area on the property tax proceeds allocated to the military base  
 5 development district under this section. After each annual adjustment  
 6 under IC 6-1.1-4-4.5, the department of local government finance shall  
 7 adjust the base assessed value to neutralize any effect of the annual  
 8 adjustment on the property tax proceeds allocated to the military base  
 9 development district under this section. However, the adjustments  
 10 under this subsection may not include the effect of property tax  
 11 abatements under IC 6-1.1-12.1, and these adjustments may not  
 12 produce less property tax proceeds allocable to the military base  
 13 development district under subsection (b)(3) than would otherwise  
 14 have been received if the reassessment under the county's reassessment  
 15 plan or annual adjustment had not occurred. The department of local  
 16 government finance may prescribe procedures for county and township  
 17 officials to follow to assist the department in making the adjustments.

18 (i) If the development authority adopts a declaratory resolution or  
 19 an amendment to a declaratory resolution that contains an allocation  
 20 provision and the development authority makes either of the filings  
 21 required under section 17(e) or 18(f) of this chapter after the first  
 22 anniversary of the effective date of the allocation provision, the auditor  
 23 of the county in which the military base development district is located  
 24 shall compute the base assessed value for the allocation area using the  
 25 assessment date immediately preceding the later of:

- 26 (1) the date on which the documents are filed with the county
- 27 auditor; or
- 28 (2) the date on which the documents are filed with the department
- 29 of local government finance.

30 SECTION 144. IC 36-7-32-4, AS AMENDED BY P.L.214-2019,  
 31 SECTION 53, AND AS AMENDED BY P.L.257-2019, SECTION  
 32 143, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 33 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) As used in this chapter, "base  
 34 assessed value" means, subject to subsection (b):

- 35 (1) the net assessed value of all the taxable property located in a
- 36 certified technology park as finally determined for the assessment
- 37 date immediately preceding the effective date of the allocation
- 38 provision of a resolution adopted under section 15 of this chapter;
- 39 plus
- 40 (2) to the extent it is not included in subdivision (1), the net
- 41 assessed value of property that is assessed as residential property
- 42 under the rules of the department of local government finance,



1            *within the certified technology park, as finally determined for any*  
 2            *the current assessment date. after the effective date of the*  
 3            *allocation provision.*

4            (b) If a redevelopment commission adopts a resolution designating  
 5 a certified technology park as an allocation area and the redevelopment  
 6 commission makes either of the filings required under section 15(d) of  
 7 this chapter after the first anniversary of the effective date of the  
 8 allocation provision, the auditor of the county in which the unit is  
 9 located shall compute the base assessed value for the allocation area  
 10 using the assessment date immediately preceding the later of:

11            (1) the date on which the documents are filed with the county  
 12            auditor; or

13            (2) the date on which the documents are filed with the department  
 14            of local government finance.

15            SECTION 145. IC 36-7.5-4-2, AS AMENDED BY P.L.10-2019,  
 16 SECTION 137, AND AS AMENDED BY P.L.108-2019, SECTION  
 17 247, AND AS AMENDED BY P.L.293-2019, SECTION 48, IS  
 18 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 19 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) Except as provided in  
 20 subsections (b) and (d), the fiscal officer of each city and county  
 21 described in IC 36-7.5-2-3(b) shall each transfer three million five  
 22 hundred thousand dollars (\$3,500,000) each year to the development  
 23 authority for deposit in the development authority revenue fund  
 24 established under section 1 of this chapter. However, if a county having  
 25 a population of more than one hundred fifty thousand (150,000) but  
 26 less than one hundred seventy thousand (170,000) ceases to be a  
 27 member of the development authority and two (2) or more  
 28 municipalities in the county have become members of the development  
 29 authority as authorized by IC 36-7.5-2-3(i), the transfer of the local  
 30 income tax revenue that is dedicated to economic development  
 31 purposes that is required to be transferred under IC 6-3.6-11-6 is the  
 32 contribution of the municipalities in the county that have become  
 33 members of the development authority.

34            (b) This subsection applies only if:

35            (1) the fiscal body of the county described in IC 36-7.5-2-3(e) has  
 36            adopted an ordinance under IC 36-7.5-2-3(e) providing that the  
 37            county is joining the development authority;

38            (2) the fiscal body of the city described in IC 36-7.5-2-3(e) has  
 39            adopted an ordinance under IC 36-7.5-2-3(e) providing that the  
 40            city is joining the development authority; and

41            (3) the county described in IC 36-7.5-2-3(e) is an eligible county  
 42            participating in the development authority.



1 The fiscal officer of the county described in IC 36-7.5-2-3(e) shall  
 2 transfer two million six hundred twenty-five thousand dollars  
 3 (\$2,625,000) each year to the development authority for deposit in the  
 4 development authority revenue fund established under section 1 of this  
 5 chapter. The fiscal officer of the city described in IC 36-7.5-2-3(e) shall  
 6 transfer eight hundred seventy-five thousand dollars (\$875,000) each  
 7 year to the development authority for deposit in the development  
 8 authority revenue fund established under section 1 of this chapter.

9 (c) This subsection does not apply to Lake County, Hammond, Gary,  
 10 or East Chicago. The following apply to the remaining transfers  
 11 required by subsections (a) and (b):

12 (1) Except for transfers of money described in subdivision (4)(D),  
 13 the transfers shall be made without appropriation by the city or  
 14 county fiscal body or approval by any other entity.

15 (2) Except as provided in subdivision (3), each fiscal officer shall  
 16 transfer eight hundred seventy-five thousand dollars (\$875,000)  
 17 to the development authority revenue fund before the last  
 18 business day of January, April, July, and October of each year.  
 19 Food and beverage tax revenue deposited in the fund under  
 20 IC 6-9-36-8 is in addition to the transfers required by this section.

21 (3) The fiscal officer of the county described in IC 36-7.5-2-3(e)  
 22 shall transfer six hundred fifty-six thousand two hundred fifty  
 23 dollars (\$656,250) to the development authority revenue fund  
 24 before the last business day of January, April, July, and October  
 25 of each year. The county is not required to make any payments or  
 26 transfers to the development authority covering any time before  
 27 January 1, 2017. The fiscal officer of a city described in  
 28 IC 36-7.5-2-3(e) shall transfer two hundred eighteen thousand  
 29 seven hundred fifty dollars (\$218,750) to the development  
 30 authority revenue fund before the last business day of January,  
 31 April, July, and October of each year. The city is not required to  
 32 make any payments or transfers to the development authority  
 33 covering any time before January 1, 2017.

34 (4) The transfers shall be made from one (1) or more of the  
 35 following:

36 (A) Riverboat admissions tax revenue received by the city or  
 37 county, riverboat wagering tax revenue received by the city or  
 38 county, or riverboat incentive payments received from a  
 39 riverboat licensee by the city or county.

40 (B) Any local income tax revenue that is dedicated to  
 41 economic development purposes under IC 6-3.6-6 and  
 42 received under IC 6-3.6-9 by the city or county.



- 1 (C) Any other local revenue other than property tax revenue  
 2 received by the city or county.
- 3 (D) In the case of a county described in IC 36-7.5-2-3(e) or a  
 4 city described in IC 36-7.5-2-3(e), any money from the major  
 5 moves construction fund that is distributed to the county or  
 6 city under IC 8-14-16.
- 7 (d) This subsection applies only to Lake County, Hammond, Gary,  
 8 and East Chicago. The obligations of each city and the county under  
 9 subsection (a) are satisfied by the distributions made by the auditor of  
 10 state on behalf of each unit under IC 4-33-12-8 and ~~IC 4-33-13-5(j)~~  
 11 *IC 4-33-13-5(i)*. However, if the total amount distributed under IC 4-33  
 12 on behalf of a unit with respect to a particular state fiscal year is less  
 13 than the amount required by subsection (a), the fiscal officer of the unit  
 14 shall transfer the amount of the shortfall to the authority from any  
 15 source of revenue available to the unit other than property taxes. The  
 16 auditor of state shall certify the amount of any shortfall to the fiscal  
 17 officer of the unit after making the distribution required by  
 18 ~~IC 4-33-13-5(j)~~ *IC 4-33-13-5(i)* on behalf of the unit with respect to a  
 19 particular state fiscal year.
- 20 (e) A transfer made on behalf of a county, city, or town under this  
 21 section after December 31, 2018:
- 22 (1) is considered to be a payment for services provided to  
 23 residents by a rail project as those services are rendered; and
- 24 (2) does not impair any pledge of revenues under this article  
 25 because a pledge by the development authority of transferred  
 26 revenue under this section to the payment of bonds, leases, or  
 27 obligations under this article or IC 5-1.3:
- 28 (A) constitutes the obligations of the northwest Indiana  
 29 regional development authority; and
- 30 (B) does not constitute an indebtedness of a county, city, or  
 31 town described in this section or of the state within the  
 32 meaning or application of any constitutional or statutory  
 33 provision or limitation.
- 34 (f) Neither the transfer of revenue as provided in this section nor the  
 35 pledge of revenue transferred under this section is an impairment of  
 36 contract within the meaning or application of any constitutional  
 37 provision or limitation because of the following:
- 38 (1) The statutes governing local taxes, including the transferred  
 39 revenue, have been the subject of legislation annually since 1973,  
 40 and during that time the statutes have been revised, amended,  
 41 expanded, limited, and recodified dozens of times.
- 42 (2) Owners of bonds, leases, or other obligations to which local



1 tax revenues have been pledged recognize that the regulation of  
2 local taxes has been extensive and consistent.

3 (3) All bonds, leases, or other obligations, due to their essential  
4 contractual nature, are subject to relevant state and federal law  
5 that is enacted after the date of a contract.

6 (4) The state of Indiana has a legitimate interest in assisting the  
7 development authority in financing rail projects.

8 (g) All proceedings had and actions described in this section are  
9 valid pledges under IC 5-1-14-4 as of the date of those proceedings or  
10 actions and are hereby legalized and declared valid if taken before  
11 March 15, 2018.

12 SECTION 146. IC 36-8-7-22, AS AMENDED BY P.L.203-2019,  
13 SECTION 8, AND AS AMENDED BY P.L.257-2019, SECTION 150,  
14 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) The 1937 fund may not be,  
16 either before or after an order for distribution to members of the fire  
17 department or to the surviving spouses or guardians of a child or  
18 children of a deceased, disabled, or retired member, held, seized, taken,  
19 subjected to, detained, or levied on by virtue of an attachment,  
20 execution, judgment, writ, interlocutory or other order, decree, or  
21 process, or proceedings of any nature issued out of or by a court in any  
22 state for the payment or satisfaction, in whole or in part, of a debt,  
23 damages, demand, claim, judgment, fine, or amercement of the  
24 member or the member's surviving spouse or children. The 1937 fund  
25 shall be kept and distributed only for the purpose of pensioning the  
26 persons named in this chapter. The local board may, however, annually  
27 expend an amount from the 1937 fund that it considers proper for the  
28 necessary expenses connected with the fund. Notwithstanding any  
29 other law, neither the fiscal body *the county board of tax adjustment*,  
30 nor the department of local government finance may reduce these  
31 expenditures.

32 (b) *However, the member's contributions or benefits, or both, may*  
33 *be transferred to reimburse the member's employer for loss resulting*  
34 *from the member's criminal taking of the employer's property by the*  
35 *local board if the local board receives adequate proof of the loss. The*  
36 *loss resulting from the member's criminal taking of the employer's*  
37 *property must be proven by an order for restitution in favor of the*  
38 *employer issued by the sentencing court following a felony or*  
39 *misdemeanor conviction.*

40 (c) *The local board may withhold payment of the member's*  
41 *contributions and interest if the employer of the member notifies the*  
42 *local board that felony or misdemeanor charges accusing the member*





1 of the criminal taking of the employer's property have been filed.

2 (d) The local board may withhold payment of a person's  
3 contributions and interest under subsection (c) until the final  
4 resolution of the criminal charges.

5 (e) Subsections (c) and (d) do not apply to the:

6 (1) pension benefit of a retired member; or

7 (2) disability benefit of a member who becomes disabled.

8 SECTION 147. IC 36-8-8.5-14, AS AMENDED BY P.L.35-2012,  
9 SECTION 143, IS AMENDED TO READ AS FOLLOWS  
10 [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) Subject to subsection (b), a  
11 member who enters the DROP established by this chapter shall exit the  
12 DROP at the earliest of:

13 (1) the member's DROP retirement date;

14 (2) thirty-six (36) months after the member's DROP entry date;

15 (3) the mandatory retirement age applicable to the member, if  
16 any;

17 (4) the date the member retires because of a disability as provided  
18 under section 16.5(d) of this chapter; or

19 (5) the date determined under IC 36-8-8-24.8 **(before its**  
20 **expiration).**

21 (b) A member of the 1925 fund, the 1937 fund, or the 1953 fund  
22 who enters the DROP established by this chapter must exit the DROP  
23 on the date the authority of the board of trustees of the Indiana public  
24 retirement system to distribute from the pension relief fund established  
25 under IC 5-10.3-11-1 to units of local government (described in  
26 IC 5-10.3-11-3) amounts determined under IC 5-10.3-11-4.7 expires.

27 SECTION 148. IC 36-9-22-2, AS AMENDED BY P.L.150-2019,  
28 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 162,  
29 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
30 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The power of the municipal  
31 works board to fix the terms of a contract under this section applies to  
32 contracts for the installation of sewage works that have not been finally  
33 approved or accepted for full maintenance and operation by the  
34 municipality on July 1, 1979.

35 (b) The works board of a municipality may contract with owners of  
36 real property for the construction of sewage works within the  
37 municipality or within four (4) miles outside its corporate boundaries  
38 in order to provide service for the area in which the real property of the  
39 owners is located. The contract must provide, for a period of not to  
40 exceed fifteen (15) years, for the payment to the owners and their  
41 assigns by any owner of real property who:

42 (1) did not contribute to the original cost of the sewage works;



- 1           and
- 2           (2) subsequently taps into, uses, or deposits sewage or storm
- 3           waters in the sewage works or any lateral sewers connected to
- 4           them;
- 5           of a fair pro rata share of the cost of the construction of the sewage
- 6           works, subject to the rules of the board and notwithstanding any other
- 7           law relating to the functions of local governmental entities. However,
- 8           the contract does not apply to any owner of real property who is not a
- 9           party to the contract unless the contract or (after June 30, 2013) a
- 10          signed memorandum of the contract has been recorded in the office of
- 11          the recorder of the county in which the real property of the owner is
- 12          located before the owner taps into or connects to the sewers and
- 13          facilities. The board may provide that the fair pro rata share of the cost
- 14          of construction includes interest at a rate not exceeding the amount of
- 15          interest allowed on judgments, and the interest shall be computed from
- 16          the date the sewage works are approved until the date payment is made
- 17          to the municipality.
- 18          (c) The contract must include, as part of the consideration running
- 19          to the municipality, the release of the right of:
- 20               (1) the parties to the contract; and
- 21               (2) the successors in title of the parties to the contract;
- 22          to remonstrate against pending or future annexations by the
- 23          municipality of the area served by the sewage works. Any person
- 24          tapping into or connecting to the sewage works contracted for is
- 25          considered to waive the person's rights to remonstrate against the
- 26          annexation of the area served by the sewage works.
- 27          (d) Notwithstanding subsection (c), the works board of a
- 28          municipality may waive the provisions of subsection (c) in the contract
- 29          if:
- 30               (1) the works board considers a waiver of subsection (c) to be in
- 31               the best interests of the municipality; *or*
- 32               (2) *the contract involves connection to the sewage works under*
- 33               *IC 36-9-22.5.*
- 34          (e) This subsection does not affect any rights or liabilities accrued,
- 35          or proceedings begun before July 1, 2013. Those rights, liabilities, and
- 36          proceedings continue and shall be imposed and enforced under prior
- 37          law as if this subsection had not been enacted. For contracts executed
- 38          after June 30, 2013, *if the release of the right to remonstrate is not void*
- 39          *under subsection (i), (j), or (k), the release is binding on a successor in*
- 40          title to a party to the contract only if the successor in title:
- 41               (1) has actual notice of the release; or
- 42               (2) has constructive notice of the release because the contract, or



- 1 a signed memorandum of the contract stating the release, has been  
 2 recorded in the chain of title of the property.
- 3 (f) Subsection (c) does not apply to a landowner if all of the  
 4 following conditions apply:
- 5 (1) The landowner is required to connect to the sewage works  
 6 because a person other than the landowner has polluted or  
 7 contaminated the area.
- 8 (2) The costs of extension of or connection to the sewage works  
 9 are paid by a person other than the landowner or the municipality.
- 10 (g) Subsection (c) does not apply to a landowner who taps into,  
 11 connects to, or is required to tap into or connect to the sewage works  
 12 of a municipality only because the municipality provides wholesale  
 13 sewage service (as defined in IC 8-1-2-61.7) to another municipality  
 14 that provides sewage service to the landowner.
- 15 *(h) Notwithstanding any other law, a waiver of the right of*  
 16 *remonstrance executed after June 30, 2015, expires not later than*  
 17 *fifteen (15) years after the date the waiver was executed.*
- 18 *(i) (h) This subsection applies to any deed recorded after June 30,*  
 19 *2015. This subsection applies only to property that is subject to a*  
 20 *remonstrance waiver. A municipality shall provide written notice to*  
 21 *any successor in title to property within a reasonable time after the*  
 22 *deed is recorded, that a waiver of the right of remonstrance exists with*  
 23 *respect to the property.*
- 24 *(i) A remonstrance waiver executed on or before July 1, 2003, is*  
 25 *void. This subsection does not invalidate an annexation that was*  
 26 *effective on or before July 1, 2019.*
- 27 *(j) A remonstrance waiver executed after June 30, 2003, and not*  
 28 *later than June 30, 2019, is subject to the following:*
- 29 *(1) The waiver is void unless the waiver was recorded:*
- 30 *(A) before January 1, 2020; and*
- 31 *(B) with the county recorder of the county where the property*  
 32 *subject to the waiver is located.*
- 33 *(2) A waiver that is not void under subdivision (1) expires not*  
 34 *later than fifteen (15) years after the date the waiver is executed.*  
 35 *This subsection does not invalidate an annexation that was effective on*  
 36 *or before July 1, 2019.*
- 37 *(k) A remonstrance waiver executed after June 30, 2019, is subject*  
 38 *to the following:*
- 39 *(1) The waiver is void unless the waiver is recorded:*
- 40 *(A) not later than thirty (30) business days after the date the*  
 41 *waiver was executed; and*
- 42 *(B) with the county recorder of the county where the property*



- 1                   *subject to the waiver is located.*  
 2                   (2) *A waiver that is not void under subdivision (1) expires not*  
 3                   *later than fifteen (15) years after the date the waiver is executed.*  
 4                   *This subsection does not invalidate an annexation that was effective on*  
 5                   *or before July 1, 2019.*  
 6                   SECTION 149. IC 36-9-25-14, AS AMENDED BY P.L.150-2019,  
 7                   SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 166,  
 8                   IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 9                   [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) As to each municipality to  
 10                   which this chapter applies:  
 11                   (1) all the territory included within the corporate boundaries of  
 12                   the municipality; and  
 13                   (2) any territory, town, addition, platted subdivision, or unplatted  
 14                   land lying outside the corporate boundaries of the municipality  
 15                   that has been taken into the district in accordance with a prior  
 16                   statute, the sewage or drainage of which discharges into or  
 17                   through the sewage system of the municipality;  
 18                   constitutes a special taxing district for the purpose of providing for the  
 19                   sanitary disposal of the sewage of the district in a manner that protects  
 20                   the public health and prevents the undue pollution of watercourses of  
 21                   the district.  
 22                   (b) Upon request by:  
 23                   (1) a resolution adopted by the legislative body of another  
 24                   municipality in the same county; or  
 25                   (2) a petition of the majority of the resident freeholders in a  
 26                   platted subdivision or of the owners of unplatted land outside the  
 27                   boundaries of a municipality, if the platted subdivision or  
 28                   unplatted land is in the same county;  
 29                   the board may adopt a resolution incorporating all or any part of the  
 30                   area of the municipality, platted subdivision, or unplatted land into the  
 31                   district.  
 32                   (c) A request under subsection (b) must be signed and certified as  
 33                   correct by the secretary of the legislative body, resident freeholders, or  
 34                   landowners. The original shall be preserved in the records of the board.  
 35                   The resolution of the board incorporating an area in the district must be  
 36                   in writing and must contain an accurate description of the area  
 37                   incorporated into the district. A certified copy of the resolution, signed  
 38                   by the president and secretary of the board, together with a map  
 39                   showing the boundaries of the district and the location of additional  
 40                   areas, shall be delivered to the auditor of the county within which the  
 41                   district is located. It shall be properly indexed and kept in the  
 42                   permanent records of the offices of the auditor.



1 (d) In addition, upon request by ten (10) or more interested resident  
2 freeholders in a platted or unplatted territory, the board may define the  
3 limits of an area within the county and including the property of the  
4 freeholders that is to be considered for inclusion into the district.  
5 Notice of the defining of the area by the board, and notice of the  
6 location and limits of the area, shall be given by publication in  
7 accordance with IC 5-3-1. Upon request by a majority of the resident  
8 freeholders of the area, the area may be incorporated into the district in  
9 the manner provided in this section. The resolution of the board  
10 incorporating the area into the district and a map of the area shall be  
11 made and filed in the same manner.

12 (e) In addition, a person owning or occupying real property outside  
13 the district may enter into a sewer service agreement with the board for  
14 connection to the sewage works of the district. If the agreement  
15 provides for connection at a later time, the date or the event upon  
16 which the service commences shall be stated in the agreement. The  
17 agreement may impose any conditions for connection that the board  
18 determines. The agreement must also provide the amount of service  
19 charge to be charged for connection if the persons are not covered  
20 under section 11 of this chapter, with the amount to be fixed by the  
21 board in its discretion and without a hearing.

22 (f) All sewer service agreements made under subsection (e) or (after  
23 June 30, 2013) a signed memorandum of the sewer service agreement  
24 shall be recorded in the office of the recorder of the county where the  
25 property is located. The agreements run with the property described  
26 and are binding upon the persons owning or occupying the property,  
27 their personal representatives, heirs, devisees, grantees, successors, and  
28 assigns. Each agreement that is recorded, or each agreement of which  
29 a signed memorandum is recorded, and that provides for the property  
30 being served to be placed on the tax rolls shall be certified by the board  
31 to the auditor of the county where the property is located. The  
32 certification must state the date the property is to be placed on the tax  
33 rolls, and upon receipt of the certification together with a copy of the  
34 agreement, the auditor shall immediately place the property certified  
35 upon the rolls of property subject to the levy and collection of taxes for  
36 the district. An agreement may provide for the collection of a service  
37 charge for the period services are rendered before the levy and  
38 collection of the tax.

39 (g) Except as provided in ~~subsection subsections (j) and (m); (l)~~,  
40 sewer service agreements made under subsection (e) must contain a  
41 waiver provision that persons (other than municipalities) who own or  
42 occupy property agree for themselves, their executors, administrators,



- 1 heirs, devisees, grantees, successors, and assigns that they will:
- 2 (1) neither object to nor file a remonstrance against the proposed
- 3 annexation of the property by a municipality within the
- 4 boundaries of the district;
- 5 (2) not appeal from an order or a judgment annexing the property
- 6 to a municipality; and
- 7 (3) not file a complaint or an action against annexation
- 8 proceedings.
- 9 (h) This subsection does not affect any rights or liabilities accrued
- 10 or proceedings begun before July 1, 2013. Those rights, liabilities, and
- 11 proceedings continue and shall be imposed and enforced under prior
- 12 law as if this subsection had not been enacted. For contracts executed
- 13 after June 30, 2013, a waiver of the right to remonstrate under
- 14 subsection (g) *that is not void under subsection ~~(f)~~, (m), or (n), or (o)*
- 15 is binding as to an executor, administrator, heir, devisee, grantee,
- 16 successor, or assign of a party to a sewer service agreement under
- 17 subsection (g) only if the executor, administrator, heir, devisee,
- 18 grantee, successor, or assign:
- 19 (1) has actual notice of the waiver; or
- 20 (2) has constructive notice of the waiver because the sewer
- 21 service agreement or a signed memorandum of the sewer service
- 22 agreement stating the waiver has been recorded in the chain of
- 23 title of the property.
- 24 (i) This section does not affect any sewer service agreements
- 25 entered into before March 13, 1953. *However, this section applies to*
- 26 *a remonstrance waiver regardless of when the waiver was executed.*
- 27 (j) Subsection (g) does not apply to a landowner if all of the
- 28 following conditions apply:
- 29 (1) The landowner is required to connect to a sewer service
- 30 because a person other than the landowner has polluted or
- 31 contaminated the area.
- 32 (2) The costs of extension of service or connection to the sewer
- 33 service are paid by a person other than the landowner or the
- 34 municipality.
- 35 *~~(k)~~ Notwithstanding any other law, a waiver of the right of*
- 36 *remonstrance executed after June 30, 2015, expires not later than*
- 37 *fifteen (15) years after the date the waiver was executed.*
- 38 *~~(k)~~ (k)* This subsection applies to any deed recorded after June 30,
- 39 2015. This subsection applies only to property that is subject to a
- 40 remonstrance waiver. A municipality shall provide written notice to
- 41 any successor in title to property within a reasonable time after the
- 42 deed is recorded, that a waiver of the right of remonstrance has been



1 granted with respect to the property.

2 ~~(m)~~ **(l)** *The board may waive the waiver provision described in*  
 3 *subsection (g) in a sewer service agreement made under subsection (e)*  
 4 *if the sewer service agreement involves a connection to the district's*  
 5 *sewage works under IC 36-9-22.5.*

6 ~~(m)~~ **(m)** *A remonstrance waiver executed before July 1, 2003, is void.*  
 7 *This subsection does not invalidate an annexation that was effective on*  
 8 *or before July 1, 2019.*

9 ~~(m)~~ **(n)** *A remonstrance waiver executed after June 30, 2003, and*  
 10 *before July 1, 2019, is subject to the following:*

11 *(1) The waiver is void unless the waiver was recorded:*

12 *(A) before January 1, 2020; and*

13 *(B) with the county recorder of the county where the property*  
 14 *subject to the waiver is located.*

15 *(2) A waiver that is not void under subdivision (1) expires not*  
 16 *later than fifteen (15) years after the date the waiver is executed.*

17 *This subsection does not invalidate an annexation that was effective on*  
 18 *or before July 1, 2019.*

19 ~~(m)~~ **(o)** *A remonstrance waiver executed after June 30, 2019, is*  
 20 *subject to the following:*

21 *(1) The waiver is void unless the waiver is recorded:*

22 *(A) not later than thirty (30) business days after the date the*  
 23 *waiver was executed; and*

24 *(B) with the county recorder of the county where the property*  
 25 *subject to the waiver is located.*

26 *(2) A waiver that is not void under subdivision (1) expires not*  
 27 *later than fifteen (15) years after the date the waiver is executed.*

28 *This subsection does not invalidate an annexation that was effective on*  
 29 *or before July 1, 2019.*

30 SECTION 150. IC 36-10-3-4.2, AS ADDED BY P.L.75-2019,  
 31 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2020]: Sec. 4.2. (a) This section applies if an ordinance is:

33 (1) adopted creating a county department under section 3.1(d) of  
 34 this chapter; or

35 (2) amended by the county fiscal body as to the composition of  
 36 the county board as set forth in section 3.1(e) of this chapter.

37 (b) The county board shall be appointed as follows:

38 (1) The county executive shall appoint two (2) members. The  
 39 members must be affiliated with different political parties.

40 (2) The county fiscal body shall appoint two (2) members. The  
 41 members must be affiliated with different political parties.

42 (c) The creating ordinance may provide for one (1) other elected



1 county official to appoint one (1) member to the county board that is in  
 2 addition to the members provided for under subsection (b). However,  
 3 the elected county official may not appoint a member of the county  
 4 fiscal body or the county executive to serve on the board as provided  
 5 in subsection (g).

6 (d) The creating ordinance may also provide for:  
 7 (1) the county cooperative extension coordinator;  
 8 (2) the county extension educator; or  
 9 (3) a member selected by the board of supervisors of a soil and  
 10 water conservation district;

11 to serve as an ex officio member of the county board in addition to the  
 12 members provided for under subsections (b) and (c).

13 (e) The creating ordinance described in ~~subsections (b) and (c)~~ **this**  
 14 **section** may not permit:

15 (1) the appointment of an additional member to the county board  
 16 by either the county executive or the county fiscal body; or  
 17 (2) the delegation of an additional appointment to the county  
 18 board by either the county executive or the county fiscal body by  
 19 an additional member who serves under subsection (d)(1) through  
 20 (d)(3).

21 (f) All members:  
 22 (1) appointed under this section constitute the county board; and  
 23 (2) have the same rights, including the right to vote.

24 A vacancy in the seat of a member shall be filled by the appointing  
 25 authority.

26 (g) A municipal executive, a member of a county fiscal body, a  
 27 member of the county executive, or a member of the municipal fiscal  
 28 body may not serve on a board.

29 SECTION 151. IC 36-10-4-21, AS AMENDED BY P.L.277-2019,  
 30 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2020]: Sec. 21. (a) The board may exercise the power of  
 32 eminent domain for the purposes of this chapter:

33 (1) within the corporate boundaries of the city; and  
 34 (2) before July 1, 2019, outside of the city within:  
 35 (A) ten (10) miles; or  
 36 (B) five (5) miles if the city adopted this chapter by ordinance  
 37 under IC 19-7-9 (before its repeal on September 1, 1981);

38 ~~of the corporate boundaries of the city and within the county in which~~  
 39 ~~the city is located.~~

40 **of the corporate boundaries of the city and within the county**  
 41 **in which the city is located.**

42 The board may award damages to landowners for real property and





1 property rights appropriated or injuriously affected and assess benefits  
 2 to property beneficially affected. If the board cannot agree with the  
 3 owners, lessees, or occupants of any real property selected by the board  
 4 for the purposes of this chapter, the board may condemn the property  
 5 as provided in this chapter, and, when not inconsistent with this  
 6 chapter, may proceed under statutes governing the condemnation of  
 7 land and rights-of-way for other public purposes.

8 (b) If the land or surface of the ground on, over, or across which it  
 9 is necessary or advisable to establish, construct, or improve a  
 10 boulevard, parkway, or pleasure driveway is already in use for another  
 11 public purpose or has been condemned or appropriated for a use  
 12 authorized by statute and is being used for that purpose by the entity  
 13 appropriating it, the public use or prior condemnation does not bar the  
 14 board from condemning the use of the ground for park purposes.  
 15 However, the use by the board does not permanently prevent the use of  
 16 the land or the surface of the ground for the prior public use or by the  
 17 entity condemning or appropriating it. In a proceeding prosecuted by  
 18 the board to condemn the use of land or the surface of the ground for  
 19 purposes permitted by this chapter, the board must show that its  
 20 proposed use will not permanently or seriously interfere with the  
 21 continued use of the land or the surface of the ground.

22 SECTION 152. [EFFECTIVE UPON PASSAGE] (a) **This act may**  
 23 **be referred to as the "technical corrections bill of the 2020 general**  
 24 **assembly".**

25 (b) **The phrase "technical corrections bill of the 2020 general**  
 26 **assembly" may be used in the lead-in line of an act other than this**  
 27 **act to identify provisions added, amended, or repealed by this act**  
 28 **that are also amended or repealed in the other act.**

29 (c) **This SECTION expires December 31, 2020.**

30 SECTION 153. [EFFECTIVE UPON PASSAGE] (a) **This**  
 31 **SECTION applies if a provision of the Indiana Code is:**

32 (1) **added or amended by this act; and**

33 (2) **repealed by another act without recognizing the existence**  
 34 **of the amendment made by this act by an appropriate**  
 35 **reference in the lead-in line of the SECTION of the other act**  
 36 **repealing the same provision of the Indiana Code.**

37 (b) **As used in this SECTION, "other act" refers to an act**  
 38 **enacted in the 2020 session of the general assembly other than this**  
 39 **act. "Another act" has a corresponding meaning.**

40 (c) **Except as provided in subsections (d) and (e), a provision**  
 41 **repealed by another act shall be considered repealed, regardless of**  
 42 **whether there is a difference in the effective date of the provision**



1 added or amended by this act and the provision repealed by the  
2 other act. Except as provided in subsection (d), the lawful  
3 compilers of the Indiana Code, in publishing the affected Indiana  
4 Code provision, shall publish only the version of the Indiana Code  
5 provision that is repealed by the other act. The history line for an  
6 Indiana Code provision that is repealed by the other act must  
7 reference that act.

8 (d) This subsection applies if a provision described in subsection  
9 (a) that is added or amended by this act takes effect before the  
10 corresponding provision repeal in the other act. The lawful  
11 compilers of the Indiana Code, in publishing the provision added  
12 or amended in this act, shall publish that version of the provision  
13 and note that the provision is effective until the effective date of the  
14 corresponding provision repeal in the other act. On and after the  
15 effective date of the corresponding provision repeal in the other  
16 act, the provision repealed by the other act shall be considered  
17 repealed, regardless of whether there is a difference in the effective  
18 date of the provision added or amended by this act and the  
19 provision repealed by the other act. The lawful compilers of the  
20 Indiana Code, in publishing the affected Indiana Code provision,  
21 shall publish the version of the Indiana Code provision that is  
22 repealed by the other act, and shall note that this version of the  
23 provision is effective on the effective date of the repealed provision  
24 of the other act.

25 (e) If, during the same year, two (2) or more other acts repeal  
26 the same Indiana Code provision as the Indiana Code provision  
27 added or amended by this act, the lawful compilers of the Indiana  
28 Code, in publishing the Indiana Code provision, shall follow the  
29 principles set forth in this SECTION.

30 (f) This SECTION expires December 31, 2020.

31 SECTION 154. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred House Bill 1096, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1096 as introduced.)

TORR

Committee Vote: Yeas 13, Nays 0

