



Adopted	Rejected
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COMMITTEE REPORT

YES:	19
NO:	0

MR. SPEAKER:

*Your Committee on Ways and Means, to which was referred House Bill 1260, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill **be amended** as follows:*

- 1 Page 1, between the enacting clause and line 1, begin a new
- 2 paragraph and insert:
- 3 "SECTION 1. IC 4-12-1-18, AS AMENDED BY P.L.165-2021,
- 4 SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 5 JULY 1, 2022]: Sec. 18. Except **for allotment stipulations** provided
- 6 in IC 4-12-18, federal funds received by an instrumentality are
- 7 appropriated for purposes specified by the federal government **and the**
- 8 **general assembly, if that body elects to appropriate federal funds,**
- 9 subject to allotment by the budget agency. The provisions of this
- 10 chapter and other laws concerning the acceptance, disbursement,
- 11 review, and approval of grants, loans, and gifts made by the federal
- 12 government or any other source to the state or its agencies apply to
- 13 instrumentalities.
- 14 SECTION 2. IC 4-12-18-4, AS ADDED BY P.L.64-2021,

1 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2022]: Sec. 4. (a) ~~There is created the economic stimulus~~
 3 ~~fund. Within the economic stimulus fund~~ The auditor of state shall
 4 create a **one (1) or more** separate ~~account~~ **economic stimulus funds**
 5 for each separate federal stimulus legislation enacted. All discretionary
 6 funds received by the state must be deposited in ~~the a~~ corresponding
 7 ~~account within the~~ economic stimulus fund unless prohibited by federal
 8 law.

9 (b) ~~The economic stimulus fund is~~ **Economic stimulus funds are**
 10 separate from the state general fund and all other state funds and
 11 accounts.

12 (c) **For purposes of SECTION 26 of P.L.165-2021, "deposit"**
 13 **means to comply with the purposes, eligible uses, and stipulations**
 14 **of the statutory fund referenced unless federal law or regulations**
 15 **conflict with the statutory fund purposes, eligible uses, and**
 16 **stipulations.**

17 SECTION 3. IC 4-12-18-5, AS ADDED BY P.L.64-2021,
 18 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2022]: Sec. 5. Discretionary funds deposited into ~~the an~~
 20 economic stimulus fund during a period in which the general assembly
 21 is convened in a regular session, an emergency session under
 22 IC 2-2.1-1.2, or a special session may not be allotted or expended
 23 unless appropriated by the general assembly or reviewed by the budget
 24 committee. **Appropriations made by the general assembly do not**
 25 **revert until the end of the biennium in which they are**
 26 **appropriated.**

27 SECTION 4. IC 4-12-18-6, AS ADDED BY P.L.64-2021,
 28 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 29 JULY 1, 2022]: Sec. 6. Before discretionary funds deposited into ~~the~~
 30 **an** economic stimulus fund during a period in which the general
 31 assembly is not convened in a regular session, an emergency session
 32 under IC 2-2.1-1.2, or a special session may be allotted to or expended
 33 by a state agency or instrumentality, the allotment or expenditure must
 34 be reviewed by the budget committee. **Money is considered**
 35 **continuously appropriated for the period of the federal award after**
 36 **budget committee review.**

37 SECTION 5. IC 6-1.1-3-7, AS AMENDED BY P.L.108-2019,
 38 SECTION 101, IS AMENDED TO READ AS FOLLOWS

1 [EFFECTIVE JANUARY 1, 2023]: Sec. 7. (a) Except as provided in
 2 subsections (b), ~~and (c)~~, **and (f)**, a taxpayer shall, on or before the filing
 3 date of each year, file a personal property return with:

4 (1) the assessor of each township in which the taxpayer's personal
 5 property is subject to assessment;

6 (2) the county assessor if there is no township assessor for a
 7 township in which the taxpayer's personal property is subject to
 8 assessment; or

9 (3) after 2020, the personal property online submission portal
 10 developed and maintained by the department under section 26 of
 11 this chapter.

12 (b) The township assessor or county assessor may grant a taxpayer
 13 an extension of not more than thirty (30) days to file the taxpayer's
 14 return if:

15 (1) the taxpayer submits a written or an electronic application for
 16 an extension prior to the filing date; and

17 (2) the taxpayer is prevented from filing a timely return because
 18 of sickness, absence from the county, or any other good and
 19 sufficient reason.

20 (c) If a taxpayer:

21 (1) has personal property subject to assessment in more than one

22 (1) township in a county; or

23 (2) has personal property that is subject to assessment and that is
 24 located in two (2) or more taxing districts within the same
 25 township;

26 the taxpayer shall file a single return with the county assessor and
 27 attach a schedule listing, by township, all the taxpayer's personal
 28 property and the property's assessed value. The taxpayer shall provide
 29 the county assessor with the information necessary for the county
 30 assessor to allocate the assessed value of the taxpayer's personal
 31 property among the townships listed on the return and among taxing
 32 districts, including the street address, the township, and the location of
 33 the property. The taxpayer may, in the alternative, submit the taxpayer's
 34 personal property information and the property's assessed value
 35 through the personal property online submission portal developed
 36 under section 26 of this chapter.

37 (d) The county assessor shall provide to each affected township
 38 assessor (if any) in the county all information filed by a taxpayer under

1 subsection (c) that affects the township.

2 (e) The county assessor may refuse to accept a personal property tax
3 return that does not comply with subsection (c). For purposes of
4 IC 6-1.1-37-7, a return to which subsection (c) applies is filed on the
5 date it is filed with the county assessor with the schedule required by
6 subsection (c) attached.

7 **(f) This subsection applies to a church that:**

- 8 **(1) has filed a personal property tax return under this section**
9 **for each of the five (5) years preceding a particular year; and**
10 **(2) on each of the returns described in subdivision (1) has not**
11 **owed any tax liability due to exemptions under IC 6-1.1 for**
12 **which the church has been deemed eligible.**

13 **Notwithstanding any other law, a church is not required to file a**
14 **personal property tax return for a year under this section unless**
15 **there is a change in ownership of any personal property included**
16 **on a return described in subdivision (1), or any other change that**
17 **results in the personal property no longer being eligible for an**
18 **exemption under IC 6-1.1, or the church would otherwise be liable**
19 **for property tax imposed on personal property owned by the**
20 **church."**

21 Page 1, line 1, delete "JULY 1," and insert "UPON PASSAGE].".

22 Page 1, line 2, delete "2022].".

23 Page 3, between lines 13 and 14, begin a new paragraph and insert:

24 "SECTION 8. IC 6-1.1-8-25.5 IS ADDED TO THE INDIANA
25 CODE AS A NEW SECTION TO READ AS FOLLOWS
26 [EFFECTIVE JULY 1, 2022]: **Sec. 25.5. The department of local**
27 **government finance shall notify a company subject to taxation**
28 **under this chapter if any of the company's property that was**
29 **previously assessed by the department of local government finance**
30 **under this chapter will instead be assessed by the township**
31 **assessor, or the county assessor if there is not a township assessor**
32 **for the township, under this chapter."**

33 Page 3, line 16, delete "JULY 1, 2022]:" and insert "UPON
34 PASSAGE]:".

35 Page 6, between lines 19 and 20, begin a new paragraph and insert:

36 "SECTION 11. IC 6-1.1-12-9, AS AMENDED BY P.L.159-2020,
37 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
38 JULY 1, 2022]: Sec. 9. (a) An individual may obtain a deduction from

- 1 the assessed value of the individual's real property, or mobile home or
 2 manufactured home which is not assessed as real property, if:
- 3 (1) the individual is at least sixty-five (65) years of age on or
 4 before December 31 of the calendar year preceding the year in
 5 which the deduction is claimed;
- 6 (2) for assessment dates before January 1, 2020, the combined
 7 adjusted gross income (as defined in Section 62 of the Internal
 8 Revenue Code) of:
- 9 (A) the individual and the individual's spouse; or
 10 (B) the individual and all other individuals with whom:
- 11 (i) the individual shares ownership; or
 12 (ii) the individual is purchasing the property under a
 13 contract;
 14 as joint tenants or tenants in common;
- 15 for the calendar year preceding the year in which the deduction is
 16 claimed did not exceed twenty-five thousand dollars (\$25,000);
- 17 (3) for assessment dates after December 31, 2019:
- 18 (A) the individual had, in the case of an individual who filed
 19 a single return, adjusted gross income (as defined in Section
 20 62 of the Internal Revenue Code) not exceeding thirty
 21 thousand dollars (\$30,000);
- 22 (B) the individual had, in the case of an individual who filed
 23 a joint income tax return with the individual's spouse,
 24 combined adjusted gross income (as defined in Section 62 of
 25 the Internal Revenue Code) not exceeding forty thousand
 26 dollars (\$40,000); or
- 27 (C) the combined adjusted gross income (as defined in Section
 28 62 of the Internal Revenue Code) of the individual and all
 29 other individuals with whom:
- 30 (i) the individual shares ownership; or
 31 (ii) the individual is purchasing the property under a
 32 contract;
 33 as joint tenants or tenants in common did not exceed forty
 34 thousand dollars (\$40,000);
- 35 for the calendar year preceding by two (2) years the calendar year
 36 in which the property taxes are first due and payable;
- 37 (4) the individual has owned the real property, mobile home, or
 38 manufactured home for at least one (1) year before claiming the

1 deduction; or the individual has been buying the real property,
 2 mobile home, or manufactured home under a contract that
 3 provides that the individual is to pay the property taxes on the real
 4 property, mobile home, or manufactured home for at least one (1)
 5 year before claiming the deduction, and the contract or a
 6 memorandum of the contract is recorded in the county recorder's
 7 office;

8 (5) for assessment dates:

9 (A) before January 1, 2020, the individual and any individuals
 10 covered by subdivision (2)(B) reside on the real property,
 11 mobile home, or manufactured home; or

12 (B) after December 31, 2019, the individual and any
 13 individuals covered by subdivision (3)(C) reside on the real
 14 property, mobile home, or manufactured home;

15 (6) except as provided in subsection (i), the assessed value of the
 16 real property, mobile home, or manufactured home does not
 17 exceed two hundred thousand dollars (\$200,000).

18 (7) the individual receives no other property tax deduction for the
 19 year in which the deduction is claimed, except the deductions
 20 provided by sections 1, 37, (for assessment dates after February
 21 28, 2008) 37.5, and 38 of this chapter; and

22 (8) the person:

23 (A) owns the real property, mobile home, or manufactured
 24 home; or

25 (B) is buying the real property, mobile home, or manufactured
 26 home under contract;

27 on the date the statement required by section 10.1 of this chapter
 28 is filed.

29 (b) Except as provided in subsection (h), in the case of real property,
 30 an individual's deduction under this section equals the lesser of:

31 (1) one-half (1/2) of the assessed value of the real property; or

32 (2) fourteen thousand dollars (\$14,000).

33 (c) Except as provided in subsection (h) and section 40.5 of this
 34 chapter, in the case of a mobile home that is not assessed as real
 35 property or a manufactured home which is not assessed as real
 36 property, an individual's deduction under this section equals the lesser
 37 of:

38 (1) one-half (1/2) of the assessed value of the mobile home or

1 manufactured home; or

2 (2) fourteen thousand dollars (\$14,000).

3 (d) An individual may not be denied the deduction provided under
4 this section because the individual is absent from the real property,
5 mobile home, or manufactured home while in a nursing home or
6 hospital.

7 (e) For purposes of this section, if real property, a mobile home, or
8 a manufactured home is owned by:

9 (1) tenants by the entirety;

10 (2) joint tenants; or

11 (3) tenants in common;

12 only one (1) deduction may be allowed. However, the age requirement
13 is satisfied if any one (1) of the tenants is at least sixty-five (65) years
14 of age.

15 (f) A surviving spouse is entitled to the deduction provided by this
16 section if:

17 (1) the surviving spouse is at least sixty (60) years of age on or
18 before December 31 of the calendar year preceding the year in
19 which the deduction is claimed;

20 (2) the surviving spouse's deceased husband or wife was at least
21 sixty-five (65) years of age at the time of a death;

22 (3) the surviving spouse has not remarried; and

23 (4) the surviving spouse satisfies the requirements prescribed in
24 subsection (a)(2) through (a)(8).

25 (g) An individual who has sold real property to another person
26 under a contract that provides that the contract buyer is to pay the
27 property taxes on the real property may not claim the deduction
28 provided under this section against that real property.

29 (h) In the case of tenants covered by subsection (a)(2)(B) or
30 (a)(3)(C), if all of the tenants are not at least sixty-five (65) years of
31 age, the deduction allowed under this section shall be reduced by an
32 amount equal to the deduction multiplied by a fraction. The numerator
33 of the fraction is the number of tenants who are not at least sixty-five
34 (65) years of age, and the denominator is the total number of tenants.

35 (i) For purposes of determining the assessed value of the real
36 property, mobile home, or manufactured home under subsection (a)(6)
37 for an individual who has received a deduction under this section in a
38 **particular previous** year, increases in assessed value that occur after

1 the later of:

2 (1) December 31, 2019; or

3 (2) the first year that the individual has received the deduction;

4 are not considered unless the increase in assessed value is attributable
5 to ~~physical improvements to the property~~: **substantial renovation or**
6 **new improvements. Where there is an increase in assessed value**
7 **for purposes of the deduction under this section, the assessor shall**
8 **provide a report to the county auditor describing the substantial**
9 **renovation or new improvements, if any, that were made to the**
10 **property prior to the increase in assessed value.**

11 SECTION 12. IC 6-1.1-12-14, AS AMENDED BY P.L.159-2020,
12 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
13 JULY 1, 2022]: Sec. 14. (a) Except as provided in subsection (c) and
14 except as provided in section 40.5 of this chapter, an individual may
15 have the sum of fourteen thousand dollars (\$14,000) deducted from the
16 assessed value of the real property, mobile home not assessed as real
17 property, or manufactured home not assessed as real property that the
18 individual owns (or the real property, mobile home not assessed as real
19 property, or manufactured home not assessed as real property that the
20 individual is buying under a contract that provides that the individual
21 is to pay property taxes on the real property, mobile home, or
22 manufactured home if the contract or a memorandum of the contract is
23 recorded in the county recorder's office) if:

24 (1) the individual served in the military or naval forces of the
25 United States for at least ninety (90) days;

26 (2) the individual received an honorable discharge;

27 (3) the individual either:

28 (A) has a total disability; or

29 (B) is at least sixty-two (62) years old and has a disability of at
30 least ten percent (10%);

31 (4) the individual's disability is evidenced by:

32 (A) a pension certificate or an award of compensation issued
33 by the United States Department of Veterans Affairs; or

34 (B) a certificate of eligibility issued to the individual by the
35 Indiana department of veterans' affairs after the Indiana
36 department of veterans' affairs has determined that the
37 individual's disability qualifies the individual to receive a
38 deduction under this section; and

- 1 (5) the individual:
- 2 (A) owns the real property, mobile home, or manufactured
- 3 home; or
- 4 (B) is buying the real property, mobile home, or manufactured
- 5 home under contract;
- 6 on the date the statement required by section 15 of this chapter is
- 7 filed.
- 8 (b) Except as provided in subsections (c) and (d), the surviving
- 9 spouse of an individual may receive the deduction provided by this
- 10 section if:
- 11 (1) the individual satisfied the requirements of subsection (a)(1)
- 12 through (a)(4) at the time of death; or
- 13 (2) the individual:
- 14 (A) was killed in action;
- 15 (B) died while serving on active duty in the military or naval
- 16 forces of the United States; or
- 17 (C) died while performing inactive duty training in the military
- 18 or naval forces of the United States; and
- 19 the surviving spouse satisfies the requirement of subsection (a)(5) at
- 20 the time the deduction statement is filed. The surviving spouse is
- 21 entitled to the deduction regardless of whether the property for which
- 22 the deduction is claimed was owned by the deceased veteran or the
- 23 surviving spouse before the deceased veteran's death.
- 24 (c) Except as provided in subsection (f), no one is entitled to the
- 25 deduction provided by this section if the assessed value of the
- 26 individual's Indiana real property, Indiana mobile home not assessed as
- 27 real property, and Indiana manufactured home not assessed as real
- 28 property, as shown by the tax duplicate, exceeds the assessed value
- 29 limit specified in subsection (d).
- 30 (d) Except as provided in subsection (f), for the:
- 31 (1) January 1, 2017, January 1, 2018, and January 1, 2019,
- 32 assessment dates, the assessed value limit for purposes of
- 33 subsection (c) is one hundred seventy-five thousand dollars
- 34 (\$175,000); and
- 35 (2) January 1, 2020, assessment date and for each assessment date
- 36 thereafter, the assessed value limit for purposes of subsection (c)
- 37 is two hundred thousand dollars (\$200,000).
- 38 (e) An individual who has sold real property, a mobile home not

1 assessed as real property, or a manufactured home not assessed as real
2 property to another person under a contract that provides that the
3 contract buyer is to pay the property taxes on the real property, mobile
4 home, or manufactured home may not claim the deduction provided
5 under this section against that real property, mobile home, or
6 manufactured home.

7 (f) For purposes of determining the assessed value of the real
8 property, mobile home, or manufactured home under subsection (d) for
9 an individual who has received a deduction under this section in a
10 ~~particular~~ **previous** year, increases in assessed value that occur after
11 the later of:

- 12 (1) December 31, 2019; or
 - 13 (2) the first year that the individual has received the deduction;
- 14 are not considered unless the increase in assessed value is attributable
15 to ~~physical improvements to the property.~~ **substantial renovation or**
16 **new improvements. Where there is an increase in assessed value**
17 **for purposes of the deduction under this section, the assessor shall**
18 **provide a report to the county auditor describing the substantial**
19 **renovation or new improvements, if any, that were made to the**
20 **property prior to the increase in assessed value."**

- 21 Page 6, line 30, delete "JULY" and insert "UPON PASSAGE].".
- 22 Page 6, line 31, delete "1, 2022].".
- 23 Page 6, line 41, delete "JULY" and insert "UPON PASSAGE].".
- 24 Page 6, line 42, delete "1, 2022].".
- 25 Page 8, line 3, delete "JULY" and insert "UPON PASSAGE].".
- 26 Page 8, line 4, delete "1, 2022].".
- 27 Page 8, line 24, delete "JULY" and insert "UPON PASSAGE].".
- 28 Page 8, line 25, delete "1, 2022].".
- 29 Page 8, line 33, delete "value." and insert "**value, and the assessing**
30 **official has the burden to present probative evidence sufficient to**
31 **substantiate the true tax value."**

32 Page 23, between lines 12 and 13, begin a new paragraph and insert:
33 "SECTION 25. IC 6-1.1-20.6-8.5, AS AMENDED BY
34 P.L.159-2020, SECTION 43, IS AMENDED TO READ AS
35 FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 8.5. (a) This section
36 applies to an individual who:

- 37 (1) qualified for a standard deduction granted under
38 IC 6-1.1-12-37 for the individual's homestead property in the

1 immediately preceding calendar year (or was married at the time
 2 of death to a deceased spouse who qualified for a standard
 3 deduction granted under IC 6-1.1-12-37 for the individual's
 4 homestead property in the immediately preceding calendar year);
 5 (2) qualifies for a standard deduction granted under
 6 IC 6-1.1-12-37 for the same homestead property in the current
 7 calendar year;
 8 (3) is or will be at least sixty-five (65) years of age on or before
 9 December 31 of the calendar year immediately preceding the
 10 current calendar year; and

11 (4) had:

12 (A) in the case of an individual who filed a single return,
 13 adjusted gross income (as defined in Section 62 of the Internal
 14 Revenue Code) not exceeding thirty thousand dollars
 15 (\$30,000); or

16 (B) in the case of an individual who filed a joint income tax
 17 return with the individual's spouse, combined adjusted gross
 18 income (as defined in Section 62 of the Internal Revenue
 19 Code) not exceeding forty thousand dollars (\$40,000);
 20 for the calendar year preceding by two (2) years the calendar year
 21 in which property taxes are first due and payable.

22 (b) Except as provided in subsection (g), this section does not apply
 23 if:

24 (1) for an individual who received a credit under this section
 25 before January 1, 2020, the gross assessed value of the homestead
 26 on the assessment date for which property taxes are imposed is at
 27 least two hundred thousand dollars (\$200,000); or

28 (2) for an individual who initially applies for a credit under this
 29 section after December 31, 2019, the assessed value of the
 30 individual's Indiana real property is at least two hundred thousand
 31 dollars (\$200,000).

32 (c) An individual is entitled to an additional credit under this section
 33 for property taxes first due and payable for a calendar year on a
 34 homestead if:

35 (1) the individual and the homestead qualify for the credit under
 36 subsection (a) for the calendar year;

37 (2) the homestead is not disqualified for the credit under
 38 subsection (b) for the calendar year; and

- 1 (3) the filing requirements under subsection (e) are met.
- 2 (d) The amount of the credit is equal to the greater of zero (0) or the
- 3 result of:
 - 4 (1) the property tax liability first due and payable on the
 - 5 homestead property for the calendar year; minus
 - 6 (2) the result of:
 - 7 (A) the property tax liability first due and payable on the
 - 8 qualified homestead property for the immediately preceding
 - 9 year after the application of the credit granted under this
 - 10 section for that year; multiplied by
 - 11 (B) one and two hundredths (1.02).
- 12 However, property tax liability imposed on any improvements to or
- 13 expansion of the homestead property after the assessment date for
- 14 which property tax liability described in subdivision (2) was imposed
- 15 shall not be considered in determining the credit granted under this
- 16 section in the current calendar year.
- 17 (e) Applications for a credit under this section shall be filed in the
- 18 manner provided for an application for a deduction under
- 19 IC 6-1.1-12-9. However, an individual who remains eligible for the
- 20 credit in the following year is not required to file a statement to apply
- 21 for the credit in the following year. An individual who receives a credit
- 22 under this section in a particular year and who becomes ineligible for
- 23 the credit in the following year shall notify the auditor of the county in
- 24 which the homestead is located of the individual's ineligibility not later
- 25 than sixty (60) days after the individual becomes ineligible.
- 26 (f) The auditor of each county shall, in a particular year, apply a
- 27 credit provided under this section to each individual who received the
- 28 credit in the preceding year unless the auditor determines that the
- 29 individual is no longer eligible for the credit.
- 30 (g) For purposes of determining the:
 - 31 (1) assessed value of the homestead on the assessment date for
 - 32 which property taxes are imposed under subsection (b)(1); or
 - 33 (2) assessed value of the individual's Indiana real property under
 - 34 subsection (b)(2);
- 35 for an individual who has received a credit under this section in a
- 36 ~~particular~~ **previous** year, increases in assessed value that occur after
- 37 the later of December 31, 2019, or the first year that the individual has
- 38 received the credit are not considered unless the increase in assessed

1 value is attributable to physical improvements to the property:
 2 **substantial renovation or new improvements. Where there is an**
 3 **increase in assessed value for purposes of the credit under this**
 4 **section, the assessor shall provide a report to the county auditor**
 5 **describing the substantial renovation or new improvements, if any,**
 6 **that were made to the property prior to the increase in assessed**
 7 **value."**

8 Page 94, after line 5, begin a new paragraph and insert:

9 "SECTION 51. IC 36-9-27-48, AS AMENDED BY P.L.127-2017,
 10 SECTION 339, IS AMENDED TO READ AS FOLLOWS
 11 [EFFECTIVE JULY 1, 2022]: Sec. 48. (a) Whenever, in the
 12 construction or reconstruction of a regulated drain, the county surveyor
 13 determines that:

- 14 (1) the proposed drain will cross a pipeline, cable, or similar
 15 equipment of a public utility; and
 16 (2) the equipment will interfere with the proper operation of the
 17 drain;

18 the county surveyor shall include in the county surveyor's plans the
 19 relocation requirements of the equipment. The county surveyor shall,
 20 by registered mail **or certified mail**, send a copy of the requirements
 21 to the public utility owning the equipment.

22 (b) If requested by the public utility, the county surveyor shall meet
 23 with the public utility at a time and place to be fixed by the county
 24 surveyor and hear objections to the requirements. After the hearing, the
 25 county surveyor may change the requirements as justice may require.

26 (c) If the board finds that the relocation of a pipeline, cable, or
 27 similar equipment owned by a public utility is necessary in the
 28 construction or reconstruction of a regulated drain, the cost of
 29 relocation shall be paid by the public utility.

30 SECTION 52. [EFFECTIVE JULY 1, 2022] **(a) IC 6-1.1-12-9,**
 31 **IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act,**
 32 **apply to taxable years beginning after December 31, 2022.**

33 **(b) This SECTION expires July 1, 2025.**

34 SECTION 53. [EFFECTIVE UPON PASSAGE] **(a) For the**
 35 **biennium beginning July 1, 2021, and ending June 30, 2023, the**
 36 **budget agency shall augment from the state general fund the**
 37 **amount appropriated for the secretary of state's administration**
 38 **fund by an amount not to exceed three million two hundred**

1 thousand dollars (\$3,200,000), the amount necessary to meet the
2 secretary of state's obligation for election security consultant
3 services.

4 (b) For the biennium beginning July 1, 2021, and ending June
5 30, 2023, if the office of management and budget determines that
6 funds appropriated for the career accelerator fund in P.L.165-2021
7 are an ineligible use of funds under the United States Treasury's
8 guidance on the American Rescue Plan Act of 2021, then the
9 budget agency shall augment from the state general fund the
10 amount appropriated for the career accelerator fund in
11 P.L.165-2021 by an amount not to exceed ten million dollars
12 (\$10,000,000).

13 (c) For the state fiscal year:
14 (1) beginning July 1, 2021, and ending June 30, 2022; and
15 (2) beginning July 1, 2022, and ending June 30, 2023;
16 the budget agency may augment from the state general fund as
17 necessary the amounts appropriated for local law enforcement
18 training grants in P.L.165-2021 by an amount not to exceed the
19 amount necessary to fully fund the grants awarded by the criminal
20 justice institute during each state fiscal year.

21 (d) This SECTION expires July 1, 2024.
22 SECTION 54. An emergency is declared for this act."
23 Renumber all SECTIONS consecutively.
(Reference is to HB 1260 as introduced).

and when so amended that said bill do pass.

Representative Brown T

