



April 9, 2021

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# ENGROSSED HOUSE BILL No. 1001

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DIGEST OF HB 1001 (Updated April 8, 2021 11:05 am - DI 120)

**Citations Affected:** IC 2-2.1; IC 2-5; IC 3-3; IC 3-9; IC 4-6; IC 4-12; IC 4-33; IC 5-2; IC 5-11; IC 5-28; IC 5-34; IC 6-1.1; IC 6-2.5; IC 6-3; IC 6-3.1; IC 6-3.6; IC 6-5.5; IC 6-6; IC 6-7; IC 6-8.1; IC 7.1-4; IC 8-23; IC 10-14; IC 12-15; IC 12-16; IC 16-21; IC 16-28; IC 20-20; IC 20-24; IC 20-25.7; IC 20-26; IC 20-32; IC 20-36; IC 20-43; IC 20-48; IC 20-49; IC 20-51; IC 20-51.4; IC 21-17; IC 21-39; IC 31-19; IC 35-47; IC 35-52; IC 36-7; IC 36-7.6; noncode.

**Synopsis:** State budget. Appropriates money for capital expenditures, the operation of the state, K-12 and higher education, the delivery of Medicaid and other services, and various other distributions and purposes. Specifies that the deadline for adjourning sine die for the 2021 session of the general assembly is November 15, 2021, and that  
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**Effective:** Upon passage; January 1, 2021 (retroactive); June 29, 2021; July 1, 2021; January 1, 2022; July 1, 2022; July 1, 2023.

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## Brown T, Porter, Cherry

(SENATE SPONSORS — MISHLER, HOLDMAN)

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January 14, 2021, read first time and referred to Committee on Ways and Means.  
February 15, 2021, amended, reported—Do Pass.  
February 17, 2021, read second time, amended, ordered engrossed.  
February 18, 2021, engrossed.  
February 22, 2021, read third time, passed. Yeas 65, nays 30.

SENATE ACTION

February 24, 2021, read first time and referred to Committee on Appropriations.  
April 8, 2021, amended, reported favorably — Do Pass.

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EH 1001—LS 7431/DI 120



the current deadline of April 29 remains in place for future long sessions. Provides that the regular technical session statute does not apply in calendar year 2021. Specifies the deadlines for signing enrolled acts and presenting them to the governor for bills passed after April 19, 2021, and before May 1, 2021. Specifies the following: (1) That the 2021 interim is the period beginning May 1, 2021, and ending November 15, 2021. (2) That for 2021, the prohibited period concerning fundraising activities is through April 29, 2021, rather than the date on which the general assembly adjourns sine die. (3) That the budget committee is required to meet at least once between April 30, 2021, and July 1, 2021. (Current law requires the budget committee to meet at least once in the two months following the general assembly adjournment sine die.) Provides that a redistricting commission is established to determine congressional districts if the general assembly adjourns sine die before November 15, 2021, without having enacted a law establishing congressional districts. (Current law refers to the adjournment of the general assembly without specifying an adjournment sine die or a particular date.) Provides provisions for opioid litigation and settlements, including opt out provisions for political subdivisions. Specifies distributions and uses of funds received from opioid litigation settlements that resolve existing state and political subdivision litigation lawsuits as of January 1, 2021. Establishes the Pokagon Band Tribal-state compact fund and specifies the purposes for the fund. Transfers the operations of the Indiana department of gaming research into a newly established gaming research division of the Indiana gaming commission. Repeals the exoneration fund. Provides that any money remaining in the fund is transferred to the state general fund. Removes the annual appropriation provision for the examinations fund of the state board of accounts. Establishes the Indiana career accelerator fund (fund) to be administered by the Indiana economic development corporation (IEDC). Provides that the IEDC may award financial assistance awards from the fund to assist individuals in obtaining credentials from qualified education programs. Defines "qualified education program" for purposes of an award. Repeals the Indiana regional cities development fund. Establishes the regional economic acceleration and development initiative (READI) fund to provide grants and loans to support economic development and regional economic acceleration and development. Provides that the IEDC shall administer the fund. Requires the IEDC to establish a policy for the regional economic acceleration and development initiative. Replaces the state superintendent of public instruction with the secretary of education or the secretary's designee as a member of the distressed unit appeal board. Specifies the provisions that apply when the distressed unit appeal board suspends payments on loans or advances from the common school fund. Provides certain add backs and subtraction used in determining Indiana adjusted gross income. Changes the definition of "Internal Revenue Code" in the adjusted gross income tax law to mean the Internal Revenue Code of 1986 as amended and in effect on March 31, 2021. Makes changes to the state income tax deduction for unemployment compensation. Amends the venture capital investment tax credit to apply to taxpayers that provide qualified investment capital to certain qualified Indiana investment funds (qualified fund). Provides that the IEDC may only certify a fund as a qualified fund if the fund meets the definition of a venture capital fund under federal regulations and the fund makes investments according to specified policy requirements and priorities. Provides that a taxpayer may not

(Continued next page)



claim a credit certified with regard to a qualified fund before July 1, 2023. Specifies the maximum available tax credits in a calendar year with regard to a qualified fund. Increases the maximum available tax credits in a calendar year with regard to qualified Indiana businesses under current law, including an additional increase in the maximum amount if the qualified Indiana business is a minority business enterprise or a women's business enterprise. Caps the total amount of credits that the IEDC may award in a calendar year at \$20,000,000, provided that not more than \$7,500,000 is awarded for proposed investments in a qualified fund. Increases the tax credit that a taxpayer can claim for contributions made to a scholarship granting organization for state fiscal years 2022 and 2023. Provides a tax credit against adjusted gross income tax and financial institutions tax liability for monetary contributions to a qualifying foster care organization equal to 50% of the amount of the contribution, but not to exceed \$10,000 for a taxable year. Defines a "qualifying foster care organization". Caps the total amount of the tax credits allowed in any state fiscal year to \$2,000,000. Sunsets the tax credit on July 1, 2025. Adds certain procedural, accounting, and reporting requirements regarding the local income tax. Increases the special purpose local income tax rate that may be imposed in a county that is a member of a regional development authority. Imposes an excise tax, known as the electronic cigarette tax, on the retail sale of vapor products and consumable material in Indiana (does not include closed system cartridges). Imposes a tax on the distribution of closed system cartridges. Repeals the deposit of a part of the wine excise tax rate collected on each gallon of wine in the wine grape market development fund and requires the department of state revenue to instead deposit that part of the wine excise tax in the state general fund. Provides that, beginning July 1, 2021, all aviation fuel excise tax revenue is transferred to the airport development grant fund. (Under current law, 50% of the aviation fuel excise tax revenue is transferred to the general fund and 50% is transferred to the airport development grant fund.) Removes annual budget committee review of the distribution formula established by Indiana department of transportation for the public mass transportation fund. Requires budget committee review before any money may be transferred from the local road and bridge matching grant fund. Requires an authorized service provider to use at least 85% (instead of 75%) of the reimbursement rate increase to pay payroll tax liabilities and to increase wages and benefits paid to direct care staff. Makes a conforming change to a provision for annual transfers to the Marion County health and hospitals corporation. Provides that the office of the secretary of family and social services shall apply to the United States Department of Health and Human Services regarding a waiver to implement the mobile integrated healthcare program and to receive funding through Section 9813 of the American Rescue Plan (ARP). Extends the expiration of the hospital assessment fee and the quality assessment fee from June 30, 2021, to June 30, 2023. Extends the expiration date for funding of certain charter schools for adults. Extends the ability of the state board of education to authorize new innovation network charter schools from June 30, 2021, to June 30, 2023. Provides that before a governing body of a school corporation may enter a public-private agreement the project plan and other information must be reviewed by the budget committee. Provides that a student who was unable to take a graduation examination during the 2020-2021 school year due to the coronavirus disease (COVID-19) may still be eligible to graduate. Increases the amount of a grant under the charter and innovation network school grant program. Specifies provisions that apply to advances under the charter school and innovation school advance program. Specifies factors in determining an eligible pupil for purposes of the ADM count. Provides that, for purposes of determining basic tuition support for a school corporation,

(Continued next page)



## Digest Continued

the department of education (department) must review the daily attendance of each student to determine whether, of the instructional services that the student receives from a school corporation, at least 50% is virtual instruction. Specifies the school days for which the department must review daily attendance. Requires the department to take into consideration whether a student transferred to the school corporation during the dates that the department reviews daily attendance. Changes the eligibility requirements to receive choice scholarships. Makes changes to the amount of tuition an eligible choice scholarship student is entitled to receive to attend a choice scholarship school. Repeals provisions that provide eligibility to certain students if the student's household income increases. Removes a provision that prevents unused money appropriated to the department of education for the advanced placement program from reverting to the state general fund. Removes all fees for a license to carry a handgun and makes conforming amendments. Requires, with exceptions, the department of child services to: (1) enter into an agreement and provide an adoption subsidy to each adoptive parent of a child with special needs who is eligible for an adoption subsidy; and (2) allocate to the adoption assistance account funds necessary to make the adoption subsidy payments. Specifies the amount of adoption subsidy payments. Provides that, in the case of an allocation area established by the redevelopment commission of a qualified city for the purpose of financing a mixed use development project, if the legislative body of the qualified city adopts a resolution to approve an independent analysis of the proposed development project that demonstrates the need for an allocation area that exceeds 25 years, the legislative body of the qualified city may adopt a resolution to renew the allocation area for an additional period of not more than 25 years. Defines "qualified city" and "mixed use development project" for purposes of these provisions. Extends the judicial and legislative branch leave conversion pilot program through June 30, 2023. Appropriates amounts for defeasing bonds. Provides that unexpended and unencumbered amounts appropriated to the legislative services agency in a state fiscal year ending before July 1, 2022, do not revert to the state general fund. Appropriates \$400,000,000 from the state general fund to the pre-1996 account of the teachers' retirement fund. Makes appropriations to the Indiana public retirement system and the treasurer of state for specified cost of living adjustments. Provides that augmentation is allowed from funds in each account created within the federal economic stimulus fund. Establishes the higher education funding task force as a 2021 interim study committee for the purpose of studying funding for higher education. Specifies the members of the task force. Requires the task force to submit and present a report to the budget committee before November 1, 2021. Urges the legislative council to assign to an appropriate interim study committee during the 2021 legislative interim the task of studying the issues of affordable housing, workforce housing, and "missing middle" housing in Indiana. Makes conforming changes.



April 9, 2021

First Regular Session of the 122nd General Assembly (2021)

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 2020 Regular Session of the General Assembly.

## ENGROSSED HOUSE BILL No. 1001

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration and to make an appropriation.

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

1 SECTION 1. [EFFECTIVE JULY 1, 2021]

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(a) The following definitions apply throughout this act:

4

(1) "Augmentation allowed" means the governor and the budget agency are authorized to add to an appropriation in this act from revenues accruing to the fund from which the appropriation was made.

5

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(2) "Biennium" means the period beginning July 1, 2021, and ending June 30, 2023.

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Appropriations appearing in the biennial column for construction or other permanent improvements do not revert under IC 4-13-2-19 and may be allotted.

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(3) "Equipment" includes machinery, implements, tools, furniture, furnishings, vehicles, and other articles that have a calculable period of service that exceeds twelve (12) calendar months.

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(4) "Fee replacement" includes payments to universities to be used to pay indebtedness resulting from financing the cost of planning, purchasing, rehabilitation, construction, repair, leasing, lease-purchasing, or otherwise acquiring land, buildings, facilities, and equipment to be used for academic and instructional purposes.

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(5) "Federally qualified health center" means a community health center that is designated by the Health Resources Services Administration, Bureau of Primary Health Care, as a Federally Qualified Health Center Look Alike under the FED 330 Consolidated Health Center Program authorization, including Community Health Center (330e), Migrant Health Center (330g), Health Care for the Homeless (330h), Public Housing Primary

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- 1 Care (330i), and School Based Health Centers (330).  
2 (6) "Other operating expense" includes payments for "services other than personal",  
3 "services by contract", "supplies, materials, and parts", "grants, subsidies, refunds,  
4 and awards", "in-state travel", "out-of-state travel", and "equipment".  
5 (7) "Pension fund contributions" means the state of Indiana's contributions to a  
6 specific retirement fund.  
7 (8) "Personal services" includes payments for salaries and wages to officers and  
8 employees of the state (either regular or temporary), payments for compensation  
9 awards, and the employer's share of Social Security, health insurance, life insurance,  
10 dental insurance, vision insurance, deferred compensation - state match, leave  
11 conversion, disability, and retirement fund contributions.  
12 (9) "SSBG" means the Social Services Block Grant. This was formerly referred to  
13 as "Title XX".  
14 (10) "State agency" means:  
15 (A) each office, officer, board, commission, department, division, bureau, committee,  
16 fund, agency, authority, council, or other instrumentality of the state;  
17 (B) each hospital, penal institution, and other institutional enterprise of the  
18 state;  
19 (C) the judicial department of the state; and  
20 (D) the legislative department of the state.  
21 However, this term does not include cities, towns, townships, school cities, school  
22 townships, school districts, other municipal corporations or political subdivisions  
23 of the state, or universities and colleges supported in whole or in part by state  
24 funds.  
25 (11) "State funded community health center" means a public or private not for profit  
26 (501(c)(3)) organization that provides comprehensive primary health care services to  
27 all age groups.  
28 (12) "Total operating expense" includes payments for both "personal services" and  
29 "other operating expense".  
30 (b) The state board of finance may authorize advances to boards or persons having  
31 control of the funds of any institution or department of the state of a sum of  
32 money out of any appropriation available at such time for the purpose of establishing  
33 working capital to provide for payment of expenses in the case of emergency when  
34 immediate payment is necessary or expedient. Advance payments shall be made by  
35 warrant by the auditor of state, and properly itemized and receipted bills or invoices  
36 shall be filed by the board or persons receiving the advance payments.  
37 (c) All money appropriated by this act shall be considered either a direct appropriation  
38 or an appropriation from a rotary or revolving fund.  
39 (1) Direct appropriations are subject to withdrawal from the state treasury and for  
40 expenditure for such purposes, at such time, and in such manner as may be prescribed  
41 by law. Direct appropriations are not subject to return and rewithdrawal from the  
42 state treasury, except for the correction of an error which may have occurred in  
43 any transaction or for reimbursement of expenditures which have occurred in the  
44 same fiscal year.  
45 (2) A rotary or revolving fund is any designated part of a fund that is set apart  
46 as working capital in a manner prescribed by law and devoted to a specific purpose  
47 or purposes. The fund consists of earnings and income only from certain sources  
48 or combination of sources. The money in the fund shall be used for the purpose designated  
49 by law as working capital. The fund at any time consists of the original appropriation



1 to the fund, if any, all receipts accrued to the fund, and all money withdrawn from  
 2 the fund and invested or to be invested. The fund shall be kept intact by separate  
 3 entries in the auditor of state's office, and no part of the fund shall be used  
 4 for any purpose other than the lawful purpose of the fund or revert to any other  
 5 fund at any time. However, any unencumbered excess above any prescribed amount may  
 6 be transferred to the state general fund at the close of each fiscal year unless  
 7 otherwise specified in the Indiana Code.

8  
 9 **SECTION 2. [EFFECTIVE JULY 1, 2021]**

10  
 11 For the conduct of state government, its offices, funds, boards, commissions,  
 12 departments, societies, associations, services, agencies, and undertakings, and  
 13 for other appropriations not otherwise provided by statute, the following sums  
 14 in SECTIONS 3 through 10 are appropriated for the periods of time designated  
 15 from the general fund of the state of Indiana or other specifically designated  
 16 funds.

17  
 18 In this act, whenever there is no specific fund or account designated, the  
 19 appropriation is from the general fund.

20  
 21 **SECTION 3. [EFFECTIVE JULY 1, 2021]**

22  
 23 **GENERAL GOVERNMENT**

24  
 25 **A. LEGISLATIVE**

26  
 27 **FOR THE GENERAL ASSEMBLY**

28	<b>LEGISLATORS' SALARIES - HOUSE</b>		
29	Total Operating Expense	8,373,634	8,373,634
30	<b>HOUSE EXPENSES</b>		
31	Total Operating Expense	11,393,610	11,393,610
32	<b>LEGISLATORS' SALARIES - SENATE</b>		
33	Total Operating Expense	2,449,000	2,545,000
34	<b>SENATE EXPENSES</b>		
35	Total Operating Expense	10,259,000	11,463,000

36  
 37 Included in the above appropriations for house and senate expense are funds for a legislative  
 38 business per diem allowance, meals, and other usual and customary expenses associated  
 39 with legislative affairs. Each member of the house is entitled, when authorized  
 40 by the speaker of the house, to the legislative business per diem allowance for every day  
 41 the member is engaged in official business. The speaker shall authorize the legislative  
 42 business per diem allowance to be consistent with law and house rules.

43 Each member of the senate is entitled, when authorized by the president pro tempore  
 44 of the senate, to the legislative business per diem allowance for every day the member  
 45 is engaged in official business. The president pro tempore of the senate shall authorize  
 46 the legislative business per diem allowance to be consistent with law and senate rules.

47  
 48 Each member of the general assembly is entitled, when authorized by the speaker of the  
 49 house or the president pro tempore of the senate, to the legislative business per diem



1 allowance for every day the member is engaged in official business.

2

3 The legislative business per diem allowance that each member of the general assembly  
4 is entitled to receive equals the maximum daily amount allowable to employees of the  
5 executive branch of the federal government for subsistence expenses while away from  
6 home in travel status in the Indianapolis area. The legislative business per diem changes  
7 each time there is a change in that maximum daily amount.

8

9 In addition to the legislative business per diem allowance, each member of the general  
10 assembly shall receive the mileage allowance in an amount equal to the standard  
11 mileage rates for personally owned transportation equipment established by the federal  
12 Internal Revenue Service for each mile necessarily traveled from the member's usual  
13 place of residence to the state capitol. However, if the member traveled by a means  
14 other than by motor vehicle, and the member's usual place of residence is more than  
15 one hundred (100) miles from the state capitol, the member is entitled to reimbursement  
16 in an amount equal to the lowest air travel cost incurred in traveling from the  
17 usual place of residence to the state capitol. During the period the general assembly  
18 is convened in regular or special session, the mileage allowance shall be limited  
19 to one (1) round trip each week per member.

20

21 Any member of the general assembly who is appointed by the governor, speaker of  
22 the house, president or president pro tempore of the senate, house or senate minority  
23 floor leader, or Indiana legislative council to serve on any research, study, or survey  
24 committee or commission, or who attends any meetings authorized or convened  
25 under the auspices of the Indiana legislative council, including pre-session conferences  
26 and federal-state relations conferences, is entitled, when authorized by the legislative  
27 council, to receive the legislative business per diem allowance for each day the  
28 member is in actual attendance and is also entitled to a mileage allowance, at the  
29 rate specified above, for each mile necessarily traveled from the member's usual  
30 place of residence to the state capitol, or other in-state site of the committee,  
31 commission, or conference. The per diem allowance and the mileage allowance permitted  
32 under this paragraph shall be paid from the legislative council appropriation for  
33 legislator and lay member travel unless the member is attending an out-of-state  
34 meeting, as authorized by the speaker of the house of representatives or the president  
35 pro tempore of the senate, in which case the member is entitled to receive:

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Notwithstanding the provisions of this or any other statute, the legislative council may adopt, by resolution, travel policies and procedures that apply only to members of the general assembly or to the staffs of the house of representatives, senate, and legislative services agency, or both members and staffs. The legislative council may apply these travel policies and procedures to lay members serving on research, study, or survey committees or commissions that are under the jurisdiction of the legislative council. Notwithstanding any other law, rule, or policy, the state travel policies and procedures established by the Indiana department of administration and approved





1 by the budget agency do not apply to members of the general assembly, to the staffs  
2 of the house of representatives, senate, or legislative services agency, or to lay members  
3 serving on research, study, or survey committees or commissions under the jurisdiction  
4 of the legislative council (if the legislative council applies its travel policies and  
5 procedures to lay members under the authority of this SECTION), except that, until  
6 the legislative council adopts travel policies and procedures, the state travel policies  
7 and procedures established by the Indiana department of administration and approved  
8 by the budget agency apply to members of the general assembly, to the staffs of the house  
9 of representatives, senate, and legislative services agency, and to lay members serving  
10 on research, study, or survey committees or commissions under the jurisdiction of the  
11 legislative council. The executive director of the legislative services agency is responsible  
12 for the administration of travel policies and procedures adopted by the legislative  
13 council. The auditor of state shall approve and process claims for reimbursement of travel  
14 related expenses under this paragraph based upon the written affirmation of the speaker  
15 of the house of representatives, the president pro tempore of the senate, or the executive  
16 director of the legislative services agency that those claims comply with the travel  
17 policies and procedures adopted by the legislative council. If the funds appropriated  
18 for the house and senate expenses and legislative salaries are insufficient to pay all  
19 the necessary expenses incurred, including the cost of printing the journals of the  
20 house and senate, there is appropriated such further sums as may be necessary to pay  
21 such expenses.

22  
23 **LEGISLATORS' SUBSISTENCE**

24 **LEGISLATORS' EXPENSES - HOUSE**

Total Operating Expense	3,071,402	3,071,402
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26 **LEGISLATORS' EXPENSES - SENATE**

Total Operating Expense	1,482,000	1,470,000
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28  
29 Each member of the general assembly is entitled to a subsistence allowance of forty  
30 percent (40%) of the maximum daily amount allowable to employees of the executive  
31 branch of the federal government for subsistence expenses while away from home in  
32 travel status in the Indianapolis area for:

- 33 (1) each day that the general assembly is not convened in regular or special session;  
34 and  
35 (2) each day after the first session day held in November and before the first session  
36 day held in January.

37  
38 However, the subsistence allowance under subdivision (2) may not be paid with respect  
39 to any day after the first session day held in November and before the first session  
40 day held in January with respect to which all members of the general assembly are  
41 entitled to a legislative business per diem.

42  
43 The subsistence allowance is payable from the appropriations for legislators' subsistence.

44  
45 The officers of the senate are entitled to the following amounts annually in addition  
46 to the subsistence allowance: president pro tempore, \$7,000; assistant president  
47 pro tempore, \$3,000; majority floor leader, \$5,500; assistant majority floor leader(s),  
48 \$3,500; majority floor leader emeritus, \$2,500; majority caucus chair, \$5,500;  
49 assistant majority caucus chair(s), \$1,500; appropriations committee chair, \$5,500;



1 tax and fiscal policy committee chair, \$5,500; appropriations committee ranking  
 2 majority member, \$2,000; tax and fiscal policy committee ranking majority member,  
 3 \$2,000; majority whip, \$4,000; assistant majority whip, \$2,000; minority floor leader,  
 4 \$6,000; minority leader emeritus, \$1,500; minority caucus chair, \$5,000; assistant  
 5 minority floor leader, \$5,000; appropriations committee ranking minority member,  
 6 \$2,000; tax and fiscal policy committee ranking minority member, \$2,000; minority  
 7 whip(s), \$2,000; assistant minority whip, \$1,000; assistant minority caucus chair(s),  
 8 \$1,000; agriculture committee chair, \$1,000; natural resources committee chair,  
 9 \$1,000; public policy committee chair, \$1,000; corrections and criminal law committee  
 10 chair, \$1,000; civil law committee chair, \$1,000; education and career development  
 11 chair, \$1,000; elections committee chair, \$1,000; environmental affairs committee  
 12 chair, \$1,000; family and children services committee chair, \$1,000; pensions and  
 13 labor committee chair, \$1,000; health and provider services committee chair, \$1,000;  
 14 homeland security and transportation committee chair, \$1,000; veterans affairs and  
 15 the military committee chair, \$1,000; insurance and financial institutions committee  
 16 chair, \$1,000; judiciary committee chair, \$1,000; local government committee chair,  
 17 \$1,000; utilities committee chair, \$1,000; commerce and technology committee chair,  
 18 \$1,000; appointments and claims committee chair, \$1,000; rules and legislative procedure  
 19 committee chair, \$1,000; and ethics committee chair, \$1,000. If an officer fills  
 20 more than one (1) leadership position, the officer shall be paid for the higher  
 21 paid position.

22  
 23 Officers of the house of representatives are entitled to the following amounts annually  
 24 in addition to the subsistence allowance: speaker of the house, \$7,000; speaker  
 25 pro tempore, \$5,000; deputy speaker pro tempore, \$2,000; majority floor leader,  
 26 \$5,500; majority caucus chair, \$5,500; majority whip, \$4,000; assistant majority  
 27 floor leader(s), \$3,500; assistant majority caucus chair(s), \$2,000; assistant majority  
 28 whip(s), \$2,000; ways and means committee chair, \$5,500; ways and means committee  
 29 vice chair, \$4,000; ways and means k-12 subcommittee chair, \$1,500; ways and means  
 30 higher education subcommittee chair, \$1,500; ways and means budget subcommittee  
 31 chair, \$3,000; ways and means health and human services subcommittee chair, \$1,500;  
 32 ways and means local government subcommittee chair, \$1,500; minority leader, \$5,500;  
 33 minority floor leader, \$4,500; minority caucus chair, \$4,500; minority whip, \$3,000;  
 34 assistant minority leader, \$1,500; assistant minority floor leader, \$1,500; assistant  
 35 minority caucus chair, \$1,500; assistant minority whip, \$1,500; ways and means committee  
 36 ranking minority member, \$3,500; agriculture and rural development committee chair,  
 37 \$1,000; commerce, small business, and economic development committee chair, \$1,000;  
 38 courts and criminal code committee chair, \$1,000; education committee chair, \$1,000;  
 39 elections and apportionment committee chair, \$1,000; employment, labor, and pensions  
 40 committee chair, \$1,000; environmental affairs committee chair, \$1,000; statutory  
 41 committee on legislative ethics committee chair, \$1,000; family, children, and human  
 42 affairs committee chair, \$1,000; financial institutions and insurance committee  
 43 chair, \$1,000; government and regulatory reform committee chair, \$1,000; judiciary  
 44 committee chair, \$1,000; local government committee chair, \$1,000; natural resources  
 45 committee chair, \$1,000; public health committee chair, \$1,000; public policy committee  
 46 chair, \$1,000; roads and transportation committee chair, \$1,000; rules and legislative  
 47 procedures committee chair, \$1,000; utilities, energy and telecommunications committee  
 48 chair, \$1,000; and veterans affairs and public safety committee chair, \$1,000. If  
 49 an officer fills more than one (1) leadership position, the officer may be paid



1      for each of the paid positions.

2  
3      If the senate or house of representatives eliminates a committee or officer referenced  
4      in this SECTION and replaces the committee or officer with a new committee or position,  
5      the above appropriations for subsistence shall be used to pay for the new committee  
6      or officer. However, this does not permit any additional amounts to be paid under  
7      this SECTION for a replacement committee or officer than would have been spent for  
8      the eliminated committee or officer. If the senate or house of representatives creates  
9      a new, additional committee or officer, or assigns additional duties to an existing  
10     officer, the above appropriations for subsistence shall be used to pay for the new  
11     committee or officer, or to adjust the annual payments made to the existing officer,  
12     in amounts determined by the legislative council.

13  
14     If the funds appropriated for legislators' subsistence are insufficient to pay all the  
15     subsistence incurred, there are hereby appropriated such further sums as may be  
16     necessary to pay such subsistence.

17  
18     **FOR THE LEGISLATIVE COUNCIL AND THE LEGISLATIVE SERVICES AGENCY**

19            Total Operating Expense	17,391,754	17,539,785
20 <b>LEGISLATOR AND LAY MEMBER TRAVEL</b>		
21            Total Operating Expense	600,000	700,000

22  
23     Included in the above appropriations for the legislative council and legislative  
24     services agency expenses are funds for usual and customary expenses associated with  
25     legislative services.

26  
27     If the funds above appropriated for the legislative council and the legislative  
28     services agency and for legislator and lay member travel are insufficient to pay  
29     all the necessary expenses incurred, there are hereby appropriated such further  
30     sums as may be necessary to pay those expenses.

31  
32     Any person other than a member of the general assembly who is appointed by  
33     the governor, speaker of the house, president or president pro tempore of the  
34     senate, house or senate minority floor leader, or legislative council to serve  
35     on any research, study, or survey committee or commission is entitled, when  
36     authorized by the legislative council, to a per diem instead of subsistence  
37     of \$75 per day during the biennium. In addition to the per diem,  
38     such a person is entitled to mileage reimbursement, at the rate specified for  
39     members of the general assembly, for each mile necessarily traveled from the  
40     person's usual place of residence to the state capitol or other in-state site  
41     of the committee, commission, or conference. However, reimbursement for any  
42     out-of-state travel expenses claimed by lay members serving on research, study,  
43     or survey committees or commissions under the jurisdiction of the legislative  
44     council shall be based on SECTION 14 of this act, until the legislative council  
45     applies those travel policies and procedures that govern legislators and their staffs  
46     to such lay members as authorized elsewhere in this SECTION. The allowance  
47     and reimbursement permitted in this paragraph shall be paid from the legislative  
48     council appropriations for legislative and lay member travel unless otherwise  
49     provided for by a specific appropriation.



1  
2 **Included in the above appropriations for the legislative council and legislative**  
3 **services agency are funds for the printing and distribution of documents**  
4 **published by the legislative council, including journals, bills, resolutions,**  
5 **enrolled documents, the acts of the first and second regular sessions of the 122nd**  
6 **general assembly, the supplements to the Indiana Code for the biennium and**  
7 **the publication of the Indiana Administrative Code and the Indiana Register. Upon**  
8 **completion of the distribution of the Acts and the supplements to the Indiana Code,**  
9 **as provided in IC 2-6-1.5, remaining copies may be sold at a price or prices periodically**  
10 **determined by the legislative council. If the above appropriations for the printing**  
11 **and distribution of documents published by the legislative council are insufficient**  
12 **to pay all of the necessary expenses incurred, there are hereby appropriated such**  
13 **sums as may be necessary to pay such expenses.**

14  
15 **TECHNOLOGY INFRASTRUCTURE, SOFTWARE AND SERVICES**

16 <b>Other Operating Expense</b>	4,836,800	3,883,458
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17  
18 **If the above appropriations for technology infrastructure, software, and services**  
19 **are insufficient to pay all of the necessary expenses incurred, there are hereby**  
20 **appropriated such sums as may be necessary to pay such expenses, including state**  
21 **video streaming services and legislative closed captioning services. The above appropriations**  
22 **or any part thereof remaining unexpended and unencumbered at the close of any fiscal**  
23 **year remain available for expenditure until the earlier of June 30, 2025, or the**  
24 **purposes for which the appropriations were made are accomplished or abandoned. If**  
25 **any part of the appropriations have not been allotted or encumbered before the expiration**  
26 **of the biennium, the personnel subcommittee of the legislative council may determine**  
27 **that any part of the balance of the appropriations may be reverted to the state**  
28 **general fund.**

29  
30 **The legislative services agency shall charge the following fees, unless the**  
31 **legislative council sets these or other fees at different rates:**

32  
33 **Annual subscription to the session document service for sessions ending in**  
34 **odd-numbered years: \$900**

35  
36 **Annual subscription to the session document service for sessions ending in**  
37 **even-numbered years: \$500**

38  
39 **Per page charge for copies of legislative documents: \$0.15**

40  
41 **NATIONAL ASSOCIATION DUES**

42 <b>Other Operating Expense</b>	589,537	609,975
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43  
44 **FOR THE COMMISSION ON UNIFORM STATE LAWS**

45 <b>Total Operating Expense</b>	97,811	87,428
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46  
47 **FOR THE INDIANA LOBBY REGISTRATION COMMISSION**

48 <b>Total Operating Expense</b>	362,273	399,238
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1 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**  
2 **LEGISLATORS' RETIREMENT FUND**  
3 **Total Operating Expense** 182,512 182,512

4  
5 **B. JUDICIAL**

6  
7 **FOR THE SUPREME COURT**  
8 **Personal Services** 14,443,945 14,443,945  
9 **Other Operating Expense** 4,956,660 4,956,660

10  
11 **The above appropriation for the supreme court personal services includes the subsistence**  
12 **allowance as provided by IC 33-38-5-8.**

13  
14 **LOCAL JUDGES' SALARIES**  
15 **Total Operating Expense** 76,075,172 76,078,664  
16 **COUNTY PROSECUTORS' SALARIES**  
17 **Total Operating Expense** 30,017,552 30,017,552

18  
19 **The above appropriations for county prosecutors' salaries represent the amounts**  
20 **authorized by IC 33-39-6-5.**

21  
22 **SUPREME COURT TITLE IV-D**  
23 **Total Operating Expense** 1,950,000 1,950,000  
24 **TRIAL COURT OPERATIONS**  
25 **Total Operating Expense** 1,246,075 1,246,075

26  
27 **Of the above appropriations, \$500,000 each fiscal year is for court interpreters.**

28  
29 **INDIANA COURT TECHNOLOGY**  
30 **Total Operating Expense** 3,000,000 3,000,000  
31 **Court Technology Fund (IC 33-24-6-12)**  
32 **Total Operating Expense** 14,588,380 14,588,380  
33 **Augmentation allowed.**  
34 **INDIANA CONFERENCE FOR LEGAL EDUCATION OPPORTUNITY**  
35 **Total Operating Expense** 778,750 778,750

36  
37 **The above funds are appropriated to the Office of Judicial Administration in**  
38 **lieu of the appropriation made by IC 33-24-13-7.**

39  
40 **GUARDIAN AD LITEM**  
41 **Total Operating Expense** 6,337,810 6,337,810

42  
43 **The Office of Judicial Administration shall use the above appropriations to**  
44 **administer an office of guardian ad litem and court appointed special advocate**  
45 **services and to provide matching funds to counties that are required to implement,**  
46 **in courts with juvenile jurisdiction, a guardian ad litem and court appointed special**  
47 **advocate program for children who are alleged to be victims of child abuse or neglect**  
48 **under IC 31-33 and to administer the program. A county may use these matching funds**  
49 **to supplement amounts collected as fees under IC 31-40-3 to be used for the operation**



1 of guardian ad litem and court appointed special advocate programs. The county fiscal  
 2 body shall appropriate adequate funds for the county to be eligible for these matching  
 3 funds.

<b>ADULT GUARDIANSHIP</b>		
Total Operating Expense	1,500,000	1,500,000

8 The above appropriations are for the administration of the office of adult guardianship  
 9 and to provide matching funds to county courts with probate jurisdiction that implement  
 10 and administer programs for volunteer advocates for seniors and incapacitated adults  
 11 who are appointed a guardian under IC 29. Volunteer advocates for seniors and incapacitated  
 12 adults programs shall provide a match of 50% of the funds appropriated by the division  
 13 of state court administration of which up to half may be an in-kind match and the  
 14 remainder must be county funds or other local county resources. Only programs certified  
 15 by the supreme court are eligible for matching funds. The above appropriations include  
 16 funds to maintain an adult guardianship registry to serve as a data repository for  
 17 adult guardianship cases and guardians appointed by the courts.

<b>CIVIL LEGAL AID</b>		
Total Operating Expense	1,500,000	1,500,000

22 The above appropriations include the appropriation provided in IC 33-24-12-7.

<b>SPECIAL JUDGES - COUNTY COURTS</b>		
Total Operating Expense	149,000	149,000

27 If the funds appropriated above for special judges of county courts are insufficient  
 28 to pay all of the necessary expenses that the state is required to pay under IC  
 29 34-35-1-4, there are hereby appropriated such further sums as may be necessary to  
 30 pay these expenses.

<b>COMMISSION ON RACE AND GENDER FAIRNESS</b>		
Total Operating Expense	380,996	380,996

<b>INTERSTATE COMPACT FOR ADULT OFFENDERS</b>		
Total Operating Expense	236,180	236,180

<b>PROBATION OFFICERS TRAINING</b>		
Total Operating Expense	750,000	750,000

<b>VETERANS PROBLEM-SOLVING COURT</b>		
Total Operating Expense	1,000,000	1,000,000

<b>DRUG AND ALCOHOL PROGRAMS FUND</b>		
Total Operating Expense	100,000	100,000

<b>FOR THE PUBLIC DEFENDER COMMISSION</b>		
Total Operating Expense	25,720,000	25,720,000

<b>Public Defense Fund (IC 33-40-6)</b>		
Total Operating Expense	7,400,000	7,400,000

48 The above appropriation is made in addition to the distribution authorized by IC  
 49 33-37-7-9(c) for the purpose of reimbursing counties for indigent defense services



1 provided to a defendant. Administrative costs may be paid from the public defense  
2 fund. Any balance in the public defense fund is appropriated to the public defender  
3 commission. Of the above appropriations, \$1,000,000 each year is for the public  
4 defense of the parents of children in need of services.

5			
6	<b>FOR THE COURT OF APPEALS</b>		
7	Personal Services	11,140,624	11,140,624
8	Other Operating Expense	1,593,452	1,593,452
9			

10 The above appropriations for the court of appeals personal services include the  
11 subsistence allowance provided by IC 33-38-5-8.

12			
13	<b>FOR THE TAX COURT</b>		
14	Personal Services	760,834	760,834
15	Other Operating Expense	154,249	154,249
16			

17	<b>FOR THE PUBLIC DEFENDER</b>		
18	Personal Services	6,736,625	6,736,625
19	Other Operating Expense	762,318	762,318
20			

21	<b>FOR THE PUBLIC DEFENDER COUNCIL</b>		
22	Personal Services	1,405,856	1,405,856
23	Other Operating Expense	300,589	300,589
24			

25	<b>FOR THE PROSECUTING ATTORNEYS' COUNCIL</b>		
26	Personal Services	1,117,170	1,117,170
27	Other Operating Expense	136,660	136,660
28			

29	<b>DRUG PROSECUTION</b>		
30	Drug Prosecution Fund (IC 33-39-8-6)		
31	Total Operating Expense	221,709	221,709
32	Augmentation allowed.		

33	<b>HIGH TECH CRIMES UNIT PROGRAM</b>		
34	Total Operating Expense	4,000,000	4,000,000

35 \$1,000,000 each state fiscal year shall be used for internet crimes against children.

36			
37	<b>TITLE IV-D REIMBURSEMENT FUND</b>		
38	Total Operating Expense	1,950,000	1,950,000
39			

40	<b>FOR THE INDIANA PUBLIC RETIREMENT SYSTEM</b>		
41	<b>JUDGES' RETIREMENT FUND</b>		
42	Total Operating Expense	10,410,696	10,893,703

43	<b>PROSECUTORS' RETIREMENT FUND</b>		
44	Total Operating Expense	4,044,194	4,155,409
45			

46 **C. EXECUTIVE**

47			
48	<b>FOR THE GOVERNOR'S OFFICE</b>		
49	Personal Services	1,752,359	1,752,359



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
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		<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
		<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Personal Services	23,883,469	23,883,469	
2	Other Operating Expense	3,199,446	3,199,446	
3				
4	<b>MEDICAID FRAUD CONTROL UNIT</b>			
5	Total Operating Expense	1,400,000	1,400,000	
6				
7	The above appropriation is the state's matching share of funding for the state Medicaid			
8	fraud control unit under IC 4-6-10 as prescribed by 42 U.S.C. 1396b(q). Augmentation			
9	allowed from collections.			
10				
11	<b>UNCLAIMED PROPERTY</b>			
12	Abandoned Property Fund (IC 32-34-1-33)			
13	Total Operating Expense	7,883,908	7,883,908	
14	Augmentation allowed.			
15				
16	<b>D. FINANCIAL MANAGEMENT</b>			
17				
18	<b>FOR THE AUDITOR OF STATE</b>			
19	Personal Services	5,503,465	5,503,465	
20	Other Operating Expense	1,429,870	1,429,870	
21				
22	<b>FOR THE STATE BOARD OF ACCOUNTS</b>			
23	Personal Services	13,720,717	13,720,717	
24	<b>EXAMINATIONS</b>			
25	Examinations Fund (IC 5-11-4-3)			
26	Total Operating Expense	15,292,119	15,292,119	
27	Augmentation allowed.			
28				
29	<b>FOR THE OFFICE OF MANAGEMENT AND BUDGET</b>			
30	Personal Services	466,174	466,174	
31	Other Operating Expense	31,341	31,341	
32				
33	<b>FOR THE DISTRESSED UNIT APPEAL BOARD</b>			
34	Total Operating Expense	4,250,000	4,250,000	
35				
36	<b>FOR THE MANAGEMENT AND PERFORMANCE HUB</b>			
37	Total Operating Expense	7,375,352	7,375,352	
38				
39	<b>FOR THE STATE BUDGET AGENCY</b>			
40	Personal Services	3,135,172	3,135,172	
41	Other Operating Expense	267,120	267,120	
42	<b>PERSONAL SERVICESFRINGE BENEFITS CONTINGENCY FUND</b>			
43	Total Operating Expense	2,800,000	47,800,000	
44	Personal Services/Fringe Benefits Contingency Fund (IC 4-12-17-1)			
45	Total Operating Expense	10,000,000	10,000,000	
46	Augmentation allowed.			
47				
48	The above personal services/fringe benefits contingency fund appropriations shall			
49	be allotted in the amount requested by the judicial branch, the legislative branch,			



1 and statewide elected officials by the budget agency. The above personal services/fringe  
 2 benefits contingency fund appropriation may be allotted to departments, institutions,  
 3 and all state agencies by the budget agency with the approval of the governor.

4  
 5 The above personal services/fringe benefits contingency fund appropriations may  
 6 be used only for salary increases, fringe benefit increases, an employee leave conversion  
 7 program, state retiree health programs, or related expenses.

8  
 9 Of the above appropriations, \$30,000 annually shall be paid to the Indiana public  
 10 retirement system in each fiscal year to pay for the local pension report.

11  
 12 **OUTSIDE ACTS**

Total Operating Expense	1	1
Augmentation allowed.		

15  
 16 **STATE BUDGET COMMITTEE**

Total Operating Expense	86,312	86,312
Augmentation allowed.		

19  
 20 Notwithstanding IC 4-12-1-11(b), the salary per diem of the legislative members of  
 21 the budget committee is equal to one hundred fifty percent (150%) of the legislative  
 22 business per diem allowance.

23  
 24 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**

25 **PUBLIC SAFETY PENSION**

Total Operating Expense	155,000,000	152,500,000
Augmentation allowed.		

28  
 29 **FOR THE TREASURER OF STATE**

Personal Services	1,286,204	1,286,204
Other Operating Expense	46,305	46,305

31  
 32 **ABLE AUTHORITY (IC 12-11-14)**

Total Operating Expense	285,500	294,000
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33  
 34 **INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM (IC 20-51.4)**

Total Operating Expense	100,000	3,100,000
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35  
 36  
 37 Of the above appropriations \$100,000 each state fiscal year may be used for administrative  
 38 costs.

39  
 40 It is the intent of the 2021 general assembly that the above appropriations for  
 41 the Indiana Education Scholarship Account Program shall be the total allowable state  
 42 expenditure for the program. If distributions are anticipated to exceed the total  
 43 appropriations for the state fiscal year, the treasurer of state shall limit enrollment  
 44 for the program.

45  
 46 **E. TAX ADMINISTRATION**

47  
 48 **FOR THE DEPARTMENT OF REVENUE**  
 49 **COLLECTION AND ADMINISTRATION**



1	Personal Services	41,406,274	41,406,274
2	Other Operating Expense	17,697,908	22,497,908

3  
4 With the approval of the governor and the budget agency, the department shall annually  
5 reimburse the state general fund for expenses incurred in support of the collection  
6 of dedicated fund revenue according to the department's cost allocation plan.

7  
8 With the approval of the governor and the budget agency, the foregoing sums for  
9 the department of state revenue may be augmented to an amount not exceeding in total,  
10 together with the above specific amounts, one and one-tenth percent (1.1%) of the  
11 amount of money collected by the department of state revenue from taxes and fees.

12			
13 <b>OUTSIDE COLLECTIONS</b>			
14	Total Operating Expense	4,585,887	4,585,887

15  
16 With the approval of the governor and the budget agency, the foregoing sums for  
17 the department of state revenue's outside collections may be augmented to an amount  
18 not exceeding in total, together with the above specific amounts, one and one-tenth  
19 percent (1.1%) of the amount of money collected by the department from taxes and  
20 fees.

21			
22 <b>MOTOR CARRIER REGULATION</b>			
23 Motor Carrier Regulation Fund (IC 8-2.1-23)			
24	Personal Services	5,205,090	5,205,090
25	Other Operating Expense	3,409,489	3,409,489
26	Augmentation allowed.		

27			
28 <b>FOR THE INDIANA GAMING COMMISSION</b>			
29 State Gaming Fund (IC 4-33-13-2)			
30	2,310,874	2,310,874	
31 Gaming Investigations Fund (IC 4-33-4-18(b))			
32	1,074,000	1,074,000	

33  
34 The amounts specified from the state gaming fund and gaming investigations fund  
35 are for the following purposes:

36			
37	Personal Services	3,047,610	3,047,610
38	Other Operating Expense	337,264	337,264
39	Augmentation allowed.		

40  
41 The above appropriations to the Indiana gaming commission are made from revenues  
42 accruing to the state gaming fund under IC 4-33 before any distribution is made  
43 under IC 4-33-13-5.

44  
45 The above appropriations to the Indiana gaming commission are made instead of the  
46 appropriation made in IC 4-33-13-4.

47			
48 <b>GAMING RESEARCH DIVISION</b>			
49	Personal Services	5,000	5,000



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Other Operating Expense</b>	<b>320,000</b>	<b>320,000</b>
2	<b>ATHLETIC COMMISSION</b>		
3	State Gaming Fund (IC 4-33-13-2)		
4	<b>Total Operating Expense</b>	<b>92,371</b>	<b>92,371</b>
5	Augmentation allowed.		
6	Athletic Fund (IC 4-33-22-9)		
7	<b>Total Operating Expense</b>	<b>6,000</b>	<b>6,000</b>
8	Augmentation allowed.		
9	<b>FANTASY SPORTS REGULATION AND ADMINISTRATION</b>		
10	Fantasy Sports Regulation and Administration Fund (IC 4-33-24-28)		
11	<b>Total Operating Expense</b>	<b>25,500</b>	<b>25,500</b>
12	Augmentation allowed.		
13			
14	<b>FOR THE INDIANA HORSE RACING COMMISSION</b>		
15	Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)		
16	Personal Services	1,873,711	1,873,711
17	Other Operating Expense	409,870	409,870
18			
19	The above appropriations to the Indiana horse racing commission are made from revenues		
20	accruing to the Indiana horse racing commission before any distribution is made		
21	under IC 4-31-9.		
22			
23	<b>STANDARD BRED ADVISORY BOARD</b>		
24	Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)		
25	<b>Total Operating Expense</b>	<b>193,500</b>	<b>193,500</b>
26	Augmentation allowed.		
27			
28	<b>FOR THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE</b>		
29	Personal Services	3,201,090	3,201,090
30	Other Operating Expense	495,111	495,111
31	Assessment Training Fund (IC 6-1.1-5.5-4.7)		
32	<b>Total Operating Expense</b>	<b>540,280</b>	<b>540,280</b>
33	Augmentation allowed.		
34			
35	<b>FOR THE INDIANA BOARD OF TAX REVIEW</b>		
36	Personal Services	1,292,876	1,292,876
37	Other Operating Expense	74,092	74,092
38	Assessment Training Fund (IC 6-1.1-5.5-4.7)		
39	<b>Total Operating Expense</b>	<b>320,628</b>	<b>320,628</b>
40	Augmentation allowed.		
41			
42	<b>F. ADMINISTRATION</b>		
43			
44	<b>FOR THE DEPARTMENT OF ADMINISTRATION</b>		
45	Personal Services	10,153,021	10,153,021
46	Other Operating Expense	11,671,441	11,671,441
47	<b>MOTOR POOL ROTARY FUND</b>		
48	<b>Total Operating Expense</b>	<b>4,882,500</b>	<b>7,875,000</b>
49	Indiana Horse Racing Commission Operating Fund (IC 4-31-10-2)		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	28,000	0
2	Gaming Enforcement Agents (IC 4-35-4-5)		
3	Total Operating Expense	18,980	18,980
4	Charity Gaming Enforcement Fund (IC 4-32.3-7-1)		
5	Total Operating Expense	21,942	21,942
6	Fire and Building Services Fund (IC 22-12-6-1)		
7	Total Operating Expense	345,847	320,053
8	State Highway Fund (IC 8-23-9-54)		
9	Total Operating Expense	3,089,000	3,089,000

10  
11 The budget agency may transfer portions of the above dedicated fund appropriations  
12 from the department of administration back to the agency that provided the appropriation  
13 if necessary.

14  
15 In addition to the appropriations above, the budget agency with the approval of  
16 the governor may transfer appropriations to the motor pool rotary fund for the purchase  
17 of vehicles and related equipment.

18  
19 **FOR THE STATE PERSONNEL DEPARTMENT**

20	Personal Services	2,863,157	2,863,157
21	Other Operating Expense	152,830	152,830

22 **GOVERNOR'S FELLOWSHIP PROGRAM**

23	Total Operating Expense	280,779	280,779
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24 **OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS**

25	Total Operating Expense	1,500,000	1,500,000
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26  
27 **FOR THE STATE EMPLOYEES' APPEALS COMMISSION**

28	Total Operating Expense	127,197	127,197
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29  
30 **FOR THE OFFICE OF TECHNOLOGY**

31 **PAY PHONE FUND**

32	Correctional Facilities Calling System Fund (IC 5-22-23-7)		
33	Total Operating Expense	1,175,918	1,175,918

34 Augmentation allowed.

35  
36 The pay phone fund is established for the procurement of hardware, software, and  
37 related equipment and services needed to expand and enhance the state campus  
38 backbone and other central information technology initiatives. Such procurements  
39 may include, but are not limited to, wiring and rewiring of state offices, Internet  
40 services, video conferencing, telecommunications, application software, and related  
41 services. Notwithstanding IC 5-22-23-5, the fund consists of the net proceeds received  
42 from contracts with companies providing phone services at state institutions and  
43 other state properties. The fund shall be administered by the office of technology.  
44 Money in the fund may be spent by the office in compliance with a plan approved  
45 by the budget agency. Any money remaining in the fund at the end of any fiscal year  
46 does not revert to the general fund or any other fund but remains in the pay phone  
47 fund.

48  
49 **FOR THE INDIANA ARCHIVES AND RECORDS ADMINISTRATION**



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Personal Services	1,504,877	1,504,877
2	Other Operating Expense	381,021	381,021
3			
4	<b>FOR THE OFFICE OF THE PUBLIC ACCESS COUNSELOR</b>		
5	Personal Services	246,841	246,841
6	Other Operating Expense	35,867	35,867
7			
8	<b>G. OTHER</b>		
9			
10	<b>FOR THE OFFICE OF INSPECTOR GENERAL</b>		
11	Personal Services	1,111,157	1,111,157
12	Other Operating Expense	74,000	74,000
13	<b>STATE ETHICS COMMISSION</b>		
14	Total Operating Expense	4,011	4,011
15			
16	<b>FOR THE SECRETARY OF STATE</b>		
17	<b>ELECTION DIVISION</b>		
18	Personal Services	1,020,095	1,020,095
19	Other Operating Expense	224,506	224,506
20	<b>VOTER LIST MAINTENANCE</b>		
21	Total Operating Expense	516,174	516,174
22	<b>VOTER REGISTRATION SYSTEM</b>		
23	Total Operating Expense	3,211,759	3,211,759
24	<b>VOTING SYSTEM TECHNICAL OVERSIGHT PROGRAM</b>		
25	Total Operating Expense	595,000	595,000
26			
27	<b>SECTION 4. [EFFECTIVE JULY 1, 2021]</b>		
28			
29	<b>PUBLIC SAFETY</b>		
30			
31	<b>A. CORRECTION</b>		
32			
33	<b>FOR THE DEPARTMENT OF CORRECTION</b>		
34	<b>CENTRAL OFFICE</b>		
35	Personal Services	15,786,135	15,786,135
36	Other Operating Expense	10,585,988	10,585,988
37	<b>ESCAPEE COUNSEL AND TRIAL EXPENSE</b>		
38	Total Operating Expense	199,736	199,736
39	<b>COUNTY JAIL MISDEMEANANT HOUSING</b>		
40	Total Operating Expense	4,152,639	4,152,639
41	<b>ADULT CONTRACT BEDS</b>		
42	Total Operating Expense	1,048,200	1,048,200
43	<b>STAFF DEVELOPMENT AND TRAINING</b>		
44	Personal Services	2,395,274	2,395,274
45	Other Operating Expense	205,438	205,438
46	<b>PAROLE BOARD</b>		
47	Total Operating Expense	887,990	887,990
48	<b>INFORMATION MANAGEMENT SERVICES</b>		
49	Total Operating Expense	1,374,209	1,374,209

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1	<b>JUVENILE TRANSITION</b>		
2	<b>Total Operating Expense</b>	<b>1,436,884</b>	<b>1,436,884</b>
3	<b>COMMUNITY CORRECTIONS PROGRAMS</b>		
4	<b>Total Operating Expense</b>	<b>72,449,242</b>	<b>72,449,242</b>

5  
6   **The above appropriations for community corrections programs are not subject to transfer**  
7 **to any other fund or to transfer, assignment, or reassignment for any other use**  
8 **or purpose by the state board of finance notwithstanding IC 4-9.1-1-7 and IC 4-13-2-23**  
9 **or by the budget agency notwithstanding IC 4-12-1-12 or any other law.**

10  
11 **Notwithstanding IC 4-13-2-19 and any other law, the above appropriations for community**  
12 **corrections programs do not revert to the general fund or another fund at the close**  
13 **of a state fiscal year but remain available in subsequent state fiscal years for**  
14 **the purposes of the program.**

15  
16 **The appropriations are not subject to having allotment withheld by the state budget**  
17 **agency.**

18			
19	<b>HOOSIER INITIATIVE FOR RE-ENTRY (HIRE)</b>		
20	<b>Total Operating Expense</b>	<b>648,742</b>	<b>648,742</b>

21	<b>INDIANAPOLIS RE-ENTRY EDUCATION FACILITY</b>		
22	<b>Total Operating Expense</b>	<b>700,000</b>	<b>700,000</b>

23	<b>CENTRAL EMERGENCY RESPONSE</b>		
24	<b>Personal Services</b>	<b>1,226,045</b>	<b>1,226,045</b>
25	<b>Other Operating Expense</b>	<b>142,812</b>	<b>142,812</b>

26	<b>HEPATITIS C TREATMENT</b>		
27	<b>Total Operating Expense</b>	<b>19,682,000</b>	<b>24,037,000</b>

28	<b>DRUG ABUSE PREVENTION</b>		
29	<b>Drug Abuse Fund (IC 11-8-2-11)</b>		
30	<b>Total Operating Expense</b>	<b>127,500</b>	<b>127,500</b>

31	<b>Augmentation allowed.</b>		
32	<b>EXONERATION FUND</b>		
33	<b>Total Operating Expense</b>	<b>1</b>	<b>1</b>
34	<b>Augmentation allowed.</b>		

35  
36 **The above appropriation shall be used for expenses relating to the restitution**  
37 **of wrongfully incarcerated persons in IC 5-2-23. The department shall collaborate**  
38 **with the Indiana Criminal Justice Institute to administer this program.**

39			
40	<b>COUNTY JAIL MAINTENANCE CONTINGENCY FUND</b>		
41	<b>Total Operating Expense</b>	<b>33,000,000</b>	<b>34,000,000</b>

42  
43 **The above appropriations for the county jail maintenance contingency fund**  
44 **are for reimbursing sheriffs for the costs of 1) persons convicted of level**  
45 **6 felonies and 2) jail and parole holds.**

46  
47 **Of the above appropriation, the department of correction may distribute up to**  
48 **\$25,300,000 to sheriffs for the cost of persons convicted of level 6 felonies**  
49 **that are incarcerated in county jails pursuant to IC 35-38-3-3(d). The department**



1 shall adopt a formula, subject to approval by the state budget agency, that  
 2 allocates this funding to sheriffs in a manner that considers previous  
 3 reimbursements for persons convicted of level 6 felonies and the current number  
 4 of level 6 abstracts in a county jail in proportion to all county jails.

5  
 6 Of the above appropriation, the department of correction may distribute up to  
 7 \$7,700,000 in FY 2022 and \$10,700,000 in FY 2023 to sheriffs for the costs of jail  
 8 and parole holds. The department shall reimburse sheriffs up to \$40 per day for  
 9 the costs of persons incarcerated in county jails that are convicted of felonies.  
 10 Reimbursement shall be based on the later of 1) the dates of incarceration when  
 11 persons are incarcerated for more than five (5) days after the day of sentencing  
 12 or 2) the date upon which the department receives the abstract of judgment and sentencing  
 13 order. All requests for reimbursement shall be in conformity with department of  
 14 correction policy. In addition to the per diem of up to \$40, the state shall reimburse  
 15 the sheriffs for expenses determined by the sheriff to be medically necessary medical  
 16 care to the convicted persons. If the sheriff or county receives money with respect  
 17 to a convicted person (from a source other than the county), the per diem or medical  
 18 expense reimbursement with respect to the convicted person shall be reduced by the  
 19 amount received. A sheriff shall not be required to comply with IC 35-38-3-4(a)  
 20 or transport convicted persons within five (5) days after the day of sentencing if  
 21 the department of correction does not have the capacity to receive the convicted person.  
 22

23 **CORRECTIONAL SERVICES**

24 Total Operating Expense	145,159,148	145,159,148
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25  
 26 The above appropriations include amounts for food, educational,  
 27 and medical services.

28  
 29 **JUVENILE DETENTION ALTERNATIVES INITIATIVE (JDAI)**

30 Total Operating Expense	3,017,447	3,017,447
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31  
 32 **PAROLE DIVISION**

33 Total Operating Expense	13,810,281	13,810,281
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34  
 35 **HERITAGE TRAIL CORRECTIONAL FACILITY**

36 Total Operating Expense	8,738,507	8,738,507
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37 **SOUTH BEND COMMUNITY RE-ENTRY CENTER**

38 Total Operating Expense	2,171,865	2,171,865
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39 **Work Release Fund (IC 11-10-8-6.5)**

40 Total Operating Expense	655,820	655,820
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41 **Augmentation allowed**

42 **INDIANA STATE PRISON**

43 Personal Services	36,670,286	36,670,286
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44 Other Operating Expense	5,528,973	5,528,973
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45 **PENDLETON CORRECTIONAL FACILITY**

46 Personal Services	33,896,695	33,896,695
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47 Other Operating Expense	4,394,466	4,394,466
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48 **CORRECTIONAL INDUSTRIAL FACILITY**

49 Personal Services	22,446,621	22,446,621
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		<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Other Operating Expense	1,364,124	1,364,124	
2	<b>INDIANA WOMEN'S PRISON</b>			
3	Personal Services	12,993,480	12,993,480	
4	Other Operating Expense	1,304,985	1,304,985	
5	<b>PUTNAMVILLE CORRECTIONAL FACILITY</b>			
6	Personal Services	33,377,336	33,377,336	
7	Other Operating Expense	2,814,807	2,814,807	
8	<b>WABASH VALLEY CORRECTIONAL FACILITY</b>			
9	Personal Services	43,044,710	43,044,710	
10	Other Operating Expense	3,953,977	3,953,977	
11	<b>BRANCHVILLE CORRECTIONAL FACILITY</b>			
12	Personal Services	17,681,071	17,681,071	
13	Other Operating Expense	2,023,166	2,023,166	
14	<b>WESTVILLE CORRECTIONAL FACILITY</b>			
15	Personal Services	47,091,628	47,091,628	
16	Other Operating Expense	4,183,941	4,183,941	
17	<b>ROCKVILLE CORRECTIONAL FACILITY FOR WOMEN</b>			
18	Personal Services	16,823,679	16,823,679	
19	Other Operating Expense	1,773,034	1,773,034	
20	<b>PLAINFIELD CORRECTIONAL FACILITY</b>			
21	Personal Services	24,846,722	24,846,722	
22	Other Operating Expense	3,063,226	3,063,226	
23	<b>RECEPTION AND DIAGNOSTIC CENTER</b>			
24	Personal Services	16,197,190	16,197,190	
25	Other Operating Expense	1,272,105	1,272,105	
26	<b>MIAMI CORRECTIONAL FACILITY</b>			
27	Personal Services	31,243,293	31,243,293	
28	Other Operating Expense	4,485,552	4,485,552	
29	<b>NEW CASTLE CORRECTIONAL FACILITY</b>			
30	Other Operating Expense	41,398,400	41,398,400	
31	<b>CHAIN O' LAKES CORRECTIONAL FACILITY</b>			
32	Personal Services	1,659,389	1,659,389	
33	Other Operating Expense	205,475	205,475	
34	<b>MADISON CORRECTIONAL FACILITY</b>			
35	Personal Services	12,089,906	12,089,906	
36	Other Operating Expense	1,280,043	1,280,043	
37	<b>EDINBURGH CORRECTIONAL FACILITY</b>			
38	Personal Services	4,357,056	4,357,056	
39	Other Operating Expense	365,579	365,579	
40	<b>NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY</b>			
41	Personal Services	12,867,579	12,867,579	
42	Other Operating Expense	752,485	752,485	
43	<b>LAPORTE JUVENILE CORRECTIONAL FACILITY</b>			
44	Personal Services	4,221,165	4,221,165	
45	Other Operating Expense	284,745	284,745	
46	<b>PENDLETON JUVENILE CORRECTIONAL FACILITY</b>			
47	Personal Services	18,282,033	18,282,033	
48	Other Operating Expense	939,152	939,152	
49				



1	<b>FOR THE DEPARTMENT OF ADMINISTRATION</b>		
2	<b>DEPARTMENT OF CORRECTION OMBUDSMAN BUREAU</b>		
3	Personal Services	133,115	133,115
4	Other Operating Expense	69,323	69,323

5  
6 **B. LAW ENFORCEMENT**

7	<b>FOR THE INDIANA STATE POLICE AND MOTOR CARRIER INSPECTION</b>		
8		154,406,570	154,406,570
9	Motor Carrier Regulation Fund (IC 8-2.1-23)		
10		5,041,673	5,041,673
11	Augmentation allowed from the motor carrier regulation fund.		

12  
13  
14 The amounts specified from the General Fund and the Motor Carrier Regulation Fund  
15 are for the following purposes:

16			
17	Personal Services	140,740,927	140,740,927
18	Other Operating Expense	18,707,316	18,707,316

19  
20 The above appropriations include funds for the state police minority recruiting  
21 program.

22  
23 The above appropriations for the Indiana state police and motor carrier inspection  
24 include funds for the police security detail to be provided to the Indiana state  
25 fair board. However, amounts actually expended to provide security for the Indiana  
26 state fair board as determined by the budget agency shall be reimbursed by the Indiana  
27 state fair board to the state general fund.

28	<b>ISP SALARY MATRIX ADJUSTMENT</b>		
29	Personal Services	0	4,025,000

30  
31  
32 The above appropriations are for an adjustment to the ISP salary matrix.

33	<b>ISP OPEB CONTRIBUTION</b>		
34	Total Operating Expense	5,964,305	6,006,409

35	<b>INDIANA INTELLIGENCE FUSION CENTER</b>		
36	Total Operating Expense	1,246,649	1,246,649

37	<b>FORENSIC AND HEALTH SCIENCES LABORATORIES</b>		
38		12,522,368	12,522,368

39	Motor Carrier Regulation Fund (IC 8-2.1-23)		
40		464,960	464,960

41  
42 Augmentation allowed from the motor carrier regulation fund.

43  
44 The amounts specified from the Motor Carrier Regulation Fund and the General Fund  
45 are for the following purposes:

46			
47	Personal Services	12,707,328	12,707,328
48	Other Operating Expense	280,000	280,000

49





1	<b>FOR THE INTEGRATED PUBLIC SAFETY COMMISSION</b>		
2	<b>Integrated Public Safety Communications Fund (IC 5-26-4-1)</b>		
3	<b>Total Operating Expense</b>	<b>14,698,322</b>	<b>14,698,322</b>
4	Augmentation allowed.		
5			
6	<b>FOR THE ADJUTANT GENERAL</b>		
7	<b>Personal Services</b>	<b>4,202,888</b>	<b>4,202,888</b>
8	<b>Other Operating Expense</b>	<b>5,152,993</b>	<b>5,152,993</b>
9	<b>CAMP ATTERBURY MUSCATATUCK CENTER FOR COMPLEX OPERATIONS</b>		
10	<b>Total Operating Expense</b>	<b>503,273</b>	<b>503,273</b>
11	<b>MUTC - MUSCATATUCK URBAN TRAINING CENTER</b>		
12	<b>Total Operating Expense</b>	<b>852,442</b>	<b>852,442</b>
13	<b>HOOSIER YOUTH CHALLENGE ACADEMY</b>		
14	<b>Total Operating Expense</b>	<b>2,027,276</b>	<b>2,027,276</b>
15	<b>GOVERNOR'S CIVIL AND MILITARY CONTINGENCY FUND</b>		
16	<b>Total Operating Expense</b>	<b>65,031</b>	<b>65,031</b>

17

18 The above appropriations for the governor's civil and military contingency fund are

19 made under IC 10-16-11-1.

20

21	<b>FOR THE CRIMINAL JUSTICE INSTITUTE</b>		
22	<b>Total Operating Expense</b>	<b>1,577,171</b>	<b>1,577,171</b>
23	<b>Indiana Safe Schools Fund (IC 5-2-10.1-2)</b>		
24	<b>Total Operating Expense</b>	<b>25,000</b>	<b>25,000</b>
25	Augmentation allowed.		
26	<b>Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)</b>		
27	<b>Total Operating Expense</b>	<b>10,000</b>	<b>10,000</b>
28	Augmentation allowed.		
29	<b>Victim and Witness Assistance Fund (IC 5-2-6-14)</b>		
30	<b>Total Operating Expense</b>	<b>50,000</b>	<b>50,000</b>
31	Augmentation allowed.		
32	<b>State Drug Free Communities Fund (IC 5-2-10-2)</b>		
33	<b>Total Operating Expense</b>	<b>50,000</b>	<b>50,000</b>
34	Augmentation allowed.		
35			
36	<b>DRUG ENFORCEMENT MATCH</b>		
37	<b>Total Operating Expense</b>	<b>250,000</b>	<b>250,000</b>

38

39 To facilitate the duties of the Indiana criminal justice institute as outlined in

40 IC 5-2-6-3, the above appropriation is not subject to the provisions of IC 4-9.1-1-7

41 when used to support other state agencies through the awarding of state match dollars.

42

43	<b>VICTIM AND WITNESS ASSISTANCE</b>		
44	<b>Victim and Witness Assistance Fund (IC 5-2-6-14)</b>		
45	<b>Total Operating Expense</b>	<b>381,833</b>	<b>381,833</b>
46	Augmentation allowed.		
47	<b>ALCOHOL AND DRUG COUNTERMEASURES</b>		
48	<b>Alcohol and Drug Countermeasures Fund (IC 9-27-2-11)</b>		
49	<b>Total Operating Expense</b>	<b>335,000</b>	<b>335,000</b>



1	Augmentation allowed.		
2	<b>STATE DRUG FREE COMMUNITIES</b>		
3	State Drug Free Communities Fund (IC 5-2-10-2)		
4	Total Operating Expense	323,125	323,125
5	Augmentation allowed.		
6	<b>INDIANA SAFE SCHOOLS</b>		
7	Total Operating Expense	1,313,059	1,313,059
8	Indiana Safe Schools Fund (IC 5-2-10.1-2)		
9	Total Operating Expense	300,000	300,000
10	Augmentation allowed from Indiana Safe Schools Fund.		

11  
12 The above appropriations for the Indiana safe schools program are for the purpose  
13 of providing grants to school corporations and charter schools for school safe haven  
14 programs, emergency preparedness programs, and school safety programs. The criminal  
15 justice institute shall transfer \$750,000 each fiscal year to the department of  
16 education to provide training to school safety specialists.

17	<b>INDIANA CRIME GUNS TASK FORCE</b>		
18	Total Operating Expense	5,000,000	5,000,000

19  
20  
21 The above appropriations shall be deposited in the Indiana crime guns task force  
22 fund (IC 36-8-25.5-8).

23	<b>LOCAL LAW ENFORCEMENT TRAINING GRANTS</b>		
24	Total Operating Expense	3,500,000	3,500,000

25  
26  
27 The above appropriations are for the purpose of providing grants to city, town,  
28 and county law enforcement agencies to conduct law enforcement training, including  
29 the purchase of supplies and training materials. Law enforcement agencies may apply  
30 for grants in accordance with policies and procedures established by the criminal  
31 justice institute. A grant awarded by the criminal justice institute to a law enforcement  
32 agency in a fiscal year may not exceed the amount that the law enforcement agency  
33 received from fees collected pursuant to IC 35-47-2-3 in calendar year 2020.

34	<b>OFFICE OF TRAFFIC SAFETY</b>		
35	Total Operating Expense	507,633	507,633

36  
37  
38 The above appropriation for the office of traffic safety may be used to cover the  
39 state match requirement for this program according to the current highway safety  
40 plan approved by the governor and the budget agency.

41	<b>SEXUAL ASSAULT VICTIMS' ASSISTANCE</b>		
42	Total Operating Expense	2,000,000	2,000,000
43	<b>VICTIMS OF VIOLENT CRIME ADMINISTRATION</b>		
44	Total Operating Expense	3,636,841	3,636,841
45	Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)		
46	Total Operating Expense	2,550,844	2,550,844
47	Augmentation allowed from the violent crime victims compensation fund.		



1 If appropriations are insufficient to pay eligible claims, the budget agency may  
 2 augment from the general fund.

3

4 **DOMESTIC VIOLENCE PREVENTION AND TREATMENT**

5	Total Operating Expense	5,000,000	5,000,000
6	Domestic Violence Prevention and Treatment Fund (IC 5-2-6.7-4)		
7	Total Operating Expense	1,226,800	1,226,800
8	Augmentation allowed from domestic violence prevention and treatment fund.		

9

10 The above appropriations are for programs for the prevention of domestic violence.  
 11 The appropriations may not be used to construct a shelter.

12

13 **FOR THE DEPARTMENT OF TOXICOLOGY**

14	Total Operating Expense	2,249,632	2,249,632
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15

16 **BREATH TEST TRAINING AND CERTIFICATION**

17	Breath Test Training and Certification Fund (IC 10-20-2-9)		
18	Total Operating Expense	355,000	355,000
19	Augmentation allowed from the Breath Test Training and Certification Fund.		

20

21 **FOR THE CORONERS TRAINING BOARD**

22	Coroners Training and Continuing Education Fund (IC 4-23-6.5-8)		
23	Total Operating Expense	400,000	400,000
24	Augmentation allowed.		

25

26 The state department of health shall administer the coroners training board fund.

27

28 **FOR THE LAW ENFORCEMENT TRAINING ACADEMY**

29	2,287,272	2,287,272	
30	Law Enforcement Academy Fund (IC 5-2-1-13)		
31	2,584,810	2,622,760	
32	Augmentation allowed from the Law Enforcement Academy Fund.		

33

34 The amounts specified from the General Fund and the Law Enforcement Academy Fund  
 35 are for the following purposes:

36

37	Total Operating Expense	4,872,082	4,910,032
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38

39 **C. REGULATORY AND LICENSING**

40

41 **FOR THE BUREAU OF MOTOR VEHICLES**

42	Personal Services	15,780,460	15,780,460
43	Other Operating Expense	10,529,389	10,529,389
44	<b>FINANCIAL RESPONSIBILITY COMPLIANCE VERIFICATION</b>		
45	Financial Responsibility Compliance Verification Fund (IC 9-25-9-7)		
46	Total Operating Expense	6,436,521	6,608,981
47	Augmentation allowed.		
48	<b>MOTORCYCLE OPERATOR SAFETY</b>		
49	Motorcycle Operator Safety Education Fund (IC 9-27-7-7)		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>1,430,622</b>	<b>1,411,122</b>
2	Augmentation allowed.		
3	<b>LICENSE BRANCHES</b>		
4	<b>Bureau of Motor Vehicles Commission Fund (IC 9-14-14-1)</b>		
5	<b>Total Operating Expense</b>	<b>106,681,667</b>	<b>106,681,667</b>
6	Augmentation allowed.		
7			
8	<b>FOR THE DEPARTMENT OF LABOR</b>		
9	<b>Personal Services</b>	<b>651,148</b>	<b>651,148</b>
10	<b>Other Operating Expense</b>	<b>52,037</b>	<b>52,037</b>
11	<b>BUREAU OF MINES AND SAFETY</b>		
12	<b>Total Operating Expense</b>	<b>156,517</b>	<b>156,517</b>
13	<b>QUALITY, METRICS, AND STATISTICS (M.I.S.)</b>		
14	<b>Total Operating Expense</b>	<b>151,682</b>	<b>151,682</b>
15	<b>OCCUPATIONAL SAFETY AND HEALTH</b>		
16	<b>Total Operating Expense</b>	<b>2,269,118</b>	<b>2,269,118</b>
17			
18	The above appropriations for occupational safety and health and M.I.S. research		
19	and statistics reflect only the general fund portion of the total program costs of		
20	the Indiana occupational safety and health plan as approved by the U.S. Department		
21	of Labor. It is the intent of the general assembly that the Indiana department		
22	of labor apply to the federal government for the federal share of the total program		
23	costs.		
24			
25	<b>EMPLOYMENT OF YOUTH</b>		
26	<b>Labor Education and Youth Employment Fund (IC 22-2-18.1-32)</b>		
27	<b>Total Operating Expense</b>	<b>532,110</b>	<b>532,110</b>
28	Augmentation allowed.		
29	<b>INSAFE</b>		
30	<b>Special Fund for Safety and Health Consultation Services (IC 22-8-1.1-48)</b>		
31	<b>Total Operating Expense</b>	<b>380,873</b>	<b>380,873</b>
32	Augmentation allowed.		
33			
34	<b>FOR THE DEPARTMENT OF INSURANCE</b>		
35	<b>Department of Insurance Fund (IC 27-1-3-28)</b>		
36	<b>Personal Services</b>	<b>6,191,755</b>	<b>6,191,755</b>
37	<b>Other Operating Expense</b>	<b>1,199,878</b>	<b>1,199,878</b>
38	Augmentation allowed.		
39	<b>BAIL BOND DIVISION</b>		
40	<b>Bail Bond Enforcement and Administration Fund (IC 27-10-5-1)</b>		
41	<b>Total Operating Expense</b>	<b>66,465</b>	<b>66,465</b>
42	Augmentation allowed.		
43	<b>PATIENT'S COMPENSATION AUTHORITY</b>		
44	<b>Patient's Compensation Fund (IC 34-18-6-1)</b>		
45	<b>Total Operating Expense</b>	<b>4,149,289</b>	<b>4,149,289</b>
46	Augmentation allowed.		
47	<b>POLITICAL SUBDIVISION RISK MANAGEMENT</b>		
48	<b>Political Subdivision Risk Management Fund (IC 27-1-29-10)</b>		
49	<b>Other Operating Expense</b>	<b>133,108</b>	<b>133,108</b>



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	Augmentation allowed.		
2	<b>MINE SUBSIDENCE INSURANCE</b>		
3	Mine Subsidence Insurance Fund (IC 27-7-9-7)		
4	Total Operating Expense	2,400,000	2,400,000
5	Augmentation allowed.		
6	<b>TITLE INSURANCE ENFORCEMENT OPERATING</b>		
7	Title Insurance Enforcement Fund (IC 27-7-3.6-1)		
8	Total Operating Expense	902,940	902,940
9	Augmentation allowed.		
10			
11	<b>FOR THE ALCOHOL AND TOBACCO COMMISSION</b>		
12	Enforcement and Administration Fund (IC 7.1-4-10-1)		
13	Personal Services	10,854,298	10,854,298
14	Other Operating Expense	1,645,458	1,645,458
15	Augmentation allowed.		
16	<b>YOUTH TOBACCO EDUCATION AND ENFORCEMENT</b>		
17	Richard D. Doyle Youth Tobacco Education and Enforcement Fund (IC 7.1-6-2-6)		
18	Total Operating Expense	72,849	72,849
19	Augmentation allowed.		
20	<b>ATC SALARY MATRIX ADJUSTMENT</b>		
21	Enforcement and Administration Fund (IC 7.1-4-10-1)		
22	Personal Services	0	245,000
23			
24	The above appropriations are for an adjustment to the ATC salary matrix.		
25			
26	<b>ATC OPEB CONTRIBUTION</b>		
27	Enforcement and Administration Fund (IC 7.1-4-10-1)		
28	Total Operating Expense	638,532	658,617
29	Augmentation allowed.		
30			
31	<b>FOR THE DEPARTMENT OF FINANCIAL INSTITUTIONS</b>		
32	Financial Institutions Fund (IC 28-11-2-9)		
33	Personal Services	7,384,743	7,384,743
34	Other Operating Expense	1,943,928	1,943,928
35	Augmentation allowed.		
36			
37	<b>FOR THE PROFESSIONAL LICENSING AGENCY</b>		
38	Personal Services	4,216,420	4,216,420
39	Other Operating Expense	306,062	306,062
40	<b>CONTROLLED SUBSTANCES DATA FUND (INSPECT)</b>		
41	Controlled Substances Data Fund (IC 25-26-24-23)		
42	Total Operating Expense	1,459,572	1,459,572
43	Augmentation allowed.		
44	<b>PRENEED CONSUMER PROTECTION</b>		
45	Preneed Consumer Protection Fund (IC 30-2-13-28)		
46	Total Operating Expense	67,000	67,000
47	Augmentation allowed.		
48	<b>BOARD OF FUNERAL AND CEMETERY SERVICE</b>		
49	Funeral Service Education Fund (IC 25-15-9-13)		





	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>250</b>	<b>250</b>
2	Augmentation allowed.		
3	<b>DENTAL PROFESSION INVESTIGATION</b>		
4	Dental Compliance Fund (IC 25-14-1-3.7)		
5	<b>Total Operating Expense</b>	<b>100,605</b>	<b>100,605</b>
6	Augmentation allowed.		
7	<b>PHYSICIAN INVESTIGATION</b>		
8	Physician Compliance Fund (IC 25-22.5-2-8)		
9	<b>Total Operating Expense</b>	<b>7,586</b>	<b>7,586</b>
10	Augmentation allowed.		
11			
12	<b>FOR THE CIVIL RIGHTS COMMISSION</b>		
13	Personal Services	1,539,033	1,539,033
14	Other Operating Expense	276,044	276,044
15			
16	The above appropriation for the Indiana civil rights commission reflects only the		
17	general fund portion of the total program costs for the processing of employment		
18	and housing discrimination complaints. It is the intent of the general assembly		
19	that the commission shall apply to the federal government for funding based		
20	upon the processing of employment and housing discrimination complaints.		
21			
22	<b>COMMISSION FOR WOMEN</b>		
23	<b>Total Operating Expense</b>	<b>98,115</b>	<b>98,115</b>
24	<b>COMMISSION ON THE SOCIAL STATUS OF BLACK MALES</b>		
25	<b>Total Operating Expense</b>	<b>135,431</b>	<b>135,431</b>
26	<b>NATIVE AMERICAN INDIAN AFFAIRS COMMISSION</b>		
27	<b>Total Operating Expense</b>	<b>74,379</b>	<b>74,379</b>
28	<b>COMMISSION ON HISPANIC/LATINO AFFAIRS</b>		
29	<b>Total Operating Expense</b>	<b>102,432</b>	<b>102,432</b>
30	<b>DR. MARTIN LUTHER KING JR. HOLIDAY COMMISSION</b>		
31	<b>Total Operating Expense</b>	<b>19,400</b>	<b>19,400</b>
32			
33	<b>FOR THE UTILITY CONSUMER COUNSELOR</b>		
34	Public Utility Fund (IC 8-1-6-1)		
35	Personal Services	6,135,835	6,135,835
36	Other Operating Expense	771,825	771,825
37	Augmentation allowed.		
38	<b>EXPERT WITNESS FEES AND AUDIT</b>		
39	Public Utility Fund (IC 8-1-6-1)		
40	<b>Total Operating Expense</b>	<b>787,998</b>	<b>787,998</b>
41	Augmentation allowed.		
42			
43	<b>FOR THE UTILITY REGULATORY COMMISSION</b>		
44	Public Utility Fund (IC 8-1-6-1)		
45	Personal Services	6,739,751	6,739,751
46	Other Operating Expense	2,172,236	2,172,236
47	Augmentation allowed.		
48			
49	<b>FOR THE WORKER'S COMPENSATION BOARD</b>		



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>Total Operating Expense</b>	<b>1,835,964</b>	<b>1,835,964</b>
2	<b>Workers' Compensation Supplemental Administrative Fund (IC 22-3-5-6)</b>		
3	<b>Total Operating Expense</b>	<b>409,155</b>	<b>409,155</b>
4	<b>Augmentation allowed from the worker's compensation supplemental administrative</b>		
5	<b>fund.</b>		
6			
7	<b>FOR THE STATE BOARD OF ANIMAL HEALTH</b>		
8	<b>Personal Services</b>	<b>4,626,244</b>	<b>4,626,244</b>
9	<b>Other Operating Expense</b>	<b>518,500</b>	<b>518,500</b>
10	<b>INDEMNITY FUND</b>		
11	<b>Total Operating Expense</b>	<b>42,500</b>	<b>42,500</b>
12	<b>Augmentation allowed.</b>		
13	<b>MEAT &amp; POULTRY</b>		
14	<b>Total Operating Expense</b>	<b>1,965,106</b>	<b>1,965,106</b>
15	<b>CAPTIVE CERVIDAE PROGRAMS</b>		
16	<b>Captive Cervidae Programs Fund (IC 15-17-14.7-16)</b>		
17	<b>Total Operating Expense</b>	<b>40,000</b>	<b>40,000</b>
18	<b>Augmentation allowed.</b>		
19			
20	<b>FOR THE DEPARTMENT OF HOMELAND SECURITY</b>		
21	<b>Fire and Building Services Fund (IC 22-12-6-1)</b>		
22	<b>Personal Services</b>	<b>11,411,500</b>	<b>11,691,962</b>
23	<b>Other Operating Expense</b>	<b>2,587,891</b>	<b>2,708,591</b>
24	<b>Augmentation allowed.</b>		
25	<b>REGIONAL PUBLIC SAFETY TRAINING</b>		
26	<b>Regional Public Safety Training Fund (IC 10-15-3-12)</b>		
27	<b>Total Operating Expense</b>	<b>1,936,185</b>	<b>1,936,185</b>
28	<b>Augmentation allowed.</b>		
29	<b>RADIOLOGICAL HEALTH</b>		
30	<b>Total Operating Expense</b>	<b>63,023</b>	<b>63,023</b>
31	<b>INDIANA SECURED SCHOOL SAFETY</b>		
32	<b>Total Operating Expense</b>	<b>19,010,000</b>	<b>19,010,000</b>
33			
34	<b>The above appropriations include funds to provide grants for the provision of school based</b>		
35	<b>mental health services and social emotional wellness services to students in K-12</b>		
36	<b>schools. From the above appropriations, the department shall make \$500,000 available</b>		
37	<b>each fiscal year to accredited nonpublic schools that apply for grants for the purchase</b>		
38	<b>of security equipment or other security upgrades. The department shall prioritize</b>		
39	<b>grants to nonpublic schools that demonstrate a heightened risk of security threats.</b>		
40			
41	<b>EMERGENCY MANAGEMENT CONTINGENCY FUND</b>		
42	<b>Total Operating Expense</b>	<b>97,288</b>	<b>97,288</b>
43			
44	<b>The above appropriations for the emergency management contingency fund are made</b>		
45	<b>under IC 10-14-3-28.</b>		
46			
47	<b>PUBLIC ASSISTANCE</b>		
48	<b>Total Operating Expense</b>	<b>1</b>	<b>1</b>
49	<b>Augmentation allowed.</b>		



1	<b>INDIANA EMERGENCY RESPONSE COMMISSION</b>		
2	<b>Total Operating Expense</b>	<b>48,579</b>	<b>48,579</b>
3	<b>Local Emergency Planning and Right to Know Fund (IC 13-25-2-10.5)</b>		
4	<b>Total Operating Expense</b>	<b>63,251</b>	<b>63,251</b>
5	Augmentation allowed.		
6	<b>STATE DISASTER RELIEF</b>		
7	<b>State Disaster Relief Fund (IC 10-14-4-5)</b>		
8	<b>Total Operating Expense</b>	<b>149,784</b>	<b>149,784</b>
9	Augmentation allowed.		
10	<b>FIRE PREVENTION AND PUBLIC SAFETY</b>		
11	<b>Fire Prevention and Public Safety Fund (IC 22-14-7-27)</b>		
12	<b>Total Operating Expense</b>	<b>32,000</b>	<b>32,000</b>
13	Augmentation allowed.		
14			
15	<b>Any remaining balance in the reduced ignition propensity standards for cigarettes fund</b>		
16	<b>before its repeal shall be transferred to the fire prevention and public safety fund.</b>		
17			
18	<b>STATEWIDE FIRE AND BUILDING SAFETY EDUCATION FUND</b>		
19	<b>Statewide Fire and Building Safety Education Fund (IC 22-12-6-3)</b>		
20	<b>Total Operating Expense</b>	<b>102,815</b>	<b>102,815</b>
21	Augmentation allowed.		
22			
23	<b>SECTION 5. [EFFECTIVE JULY 1, 2021]</b>		
24			
25	<b>CONSERVATION AND ENVIRONMENT</b>		
26			
27	<b>A. NATURAL RESOURCES</b>		
28			
29	<b>FOR THE DEPARTMENT OF NATURAL RESOURCES - ADMINISTRATION</b>		
30	<b>Personal Services</b>	<b>9,090,851</b>	<b>9,090,851</b>
31	<b>Other Operating Expense</b>	<b>1,926,025</b>	<b>1,926,025</b>
32	<b>DNR OPEB CONTRIBUTION</b>		
33	<b>Total Operating Expense</b>	<b>2,399,766</b>	<b>2,454,372</b>
34	<b>ENTOMOLOGY AND PLANT PATHOLOGY DIVISION</b>		
35	<b>Total Operating Expense</b>	<b>794,022</b>	<b>794,022</b>
36	<b>Entomology and Plant Pathology Fund (IC 14-24-10-3)</b>		
37	<b>Total Operating Expense</b>	<b>302,415</b>	<b>302,415</b>
38	<b>DNR ENGINEERING DIVISION</b>		
39	<b>Personal Services</b>	<b>1,749,853</b>	<b>1,749,853</b>
40	<b>Other Operating Expense</b>	<b>348,650</b>	<b>348,650</b>
41	<b>DIVISION OF HISTORIC PRESERVATION AND ARCHAEOLOGY</b>		
42	<b>Total Operating Expense</b>	<b>916,191</b>	<b>916,191</b>
43	<b>WABASH RIVER HERITAGE CORRIDOR</b>		
44	<b>Wabash River Heritage Corridor Fund (IC 14-13-6-23)</b>		
45	<b>Total Operating Expense</b>	<b>159,128</b>	<b>159,128</b>
46	<b>NATURE PRESERVES DIVISION</b>		
47	<b>Other Operating Expense</b>	<b>351,488</b>	<b>351,488</b>
48	<b>WATER DIVISION</b>		
49	<b>Personal Services</b>	<b>4,152,675</b>	<b>4,152,675</b>



1	<b>Other Operating Expense</b>	<b>500,001</b>	<b>500,001</b>	
2				
3	<b>All revenues accruing from state and local units of government and from private</b>			
4	<b>utilities and industrial concerns as a result of water resources study projects,</b>			
5	<b>and as a result of topographic and other mapping projects, shall be deposited into</b>			
6	<b>the state general fund, in addition to the above appropriations, for water</b>			
7	<b>resources studies. The above appropriations include \$200,000 each fiscal year</b>			
8	<b>for the monitoring of water resources.</b>			
9				
10	<b>DEER RESEARCH AND MANAGEMENT</b>			
11	<b>Deer Research and Management Fund (IC 14-22-5-2)</b>			
12	<b>Total Operating Expense</b>	<b>90,180</b>	<b>90,180</b>	
13	<b>Augmentation allowed.</b>			
14	<b>OIL AND GAS DIVISION</b>			
15	<b>Oil and Gas Fund (IC 6-8-1-27)</b>			
16	<b>Personal Services</b>	<b>1,054,473</b>	<b>1,054,473</b>	
17	<b>Other Operating Expense</b>	<b>302,192</b>	<b>302,192</b>	
18	<b>Augmentation allowed.</b>			
19	<b>STATE PARKS AND RESERVOIRS</b>			
20		<b>3,590,713</b>	<b>3,590,713</b>	
21	<b>State Parks and Reservoirs Special Revenue Fund (IC 14-19-8-2)</b>			
22		<b>35,210,802</b>	<b>35,210,802</b>	
23	<b>Augmentation allowed from the State Parks and Reservoirs Special Revenue Fund.</b>			
24				
25	<b>The amounts specified from the General Fund and the State Parks and Reservoirs</b>			
26	<b>Special Revenue Fund are for the following purposes:</b>			
27				
28	<b>Personal Services</b>	<b>25,623,759</b>	<b>25,623,759</b>	
29	<b>Other Operating Expense</b>	<b>13,177,756</b>	<b>13,177,756</b>	
30				
31	<b>SNOWMOBILE FUND</b>			
32	<b>Off-Road Vehicle and Snowmobile Fund (IC 14-16-1-30)</b>			
33	<b>Total Operating Expense</b>	<b>78,209</b>	<b>78,209</b>	
34	<b>Augmentation allowed.</b>			
35	<b>DNR LAW ENFORCEMENT DIVISION</b>			
36		<b>13,108,321</b>	<b>13,108,321</b>	
37	<b>Fish and Wildlife Fund (IC 14-22-3-2)</b>			
38		<b>10,831,730</b>	<b>10,831,730</b>	
39	<b>Augmentation allowed from the Fish and Wildlife Fund.</b>			
40				
41	<b>The amounts specified from the General Fund and the Fish and Wildlife Fund are for</b>			
42	<b>the following purposes:</b>			
43				
44	<b>Personal Services</b>	<b>20,671,551</b>	<b>20,671,551</b>	
45	<b>Other Operating Expense</b>	<b>3,268,500</b>	<b>3,268,500</b>	
46				
47	<b>DNR SALARY MATRIX ADJUSTMENT</b>			
48	<b>Personal Services</b>	<b>0</b>	<b>700,000</b>	
49				



1     **The above appropriations are for an adjustment to the DNR salary matrix.**

2			
3	<b>SPORTSMEN'S BENEVOLENCE</b>		
4	<b>Total Operating Expense</b>	<b>145,500</b>	<b>145,500</b>
5	<b>FISH AND WILDLIFE DIVISION</b>		
6	<b>Fish and Wildlife Fund (IC 14-22-3-2)</b>		
7	<b>Personal Services</b>	<b>5,239,323</b>	<b>5,239,323</b>
8	<b>Other Operating Expense</b>	<b>4,302,011</b>	<b>4,302,011</b>
9	<b>Augmentation allowed.</b>		
10	<b>FORESTRY DIVISION</b>		
11		<b>5,831,218</b>	<b>5,831,218</b>
12	<b>State Forestry Fund (IC 14-23-3-2)</b>		
13		<b>3,643,741</b>	<b>3,643,741</b>
14	<b>Augmentation allowed from the State Forestry Fund.</b>		

15

16     **The amounts specified from the General Fund and the State Forestry Fund are for**

17     **the following purposes:**

18			
19	<b>Personal Services</b>	<b>7,184,827</b>	<b>7,184,827</b>
20	<b>Other Operating Expense</b>	<b>2,290,132</b>	<b>2,290,132</b>

21

22     **In addition to any of the above appropriations for the department of natural resources,**

23     **any federal funds received by the state of Indiana for support of approved outdoor**

24     **recreation projects for planning, acquisition, and development under the provisions**

25     **of the federal Land and Water Conservation Fund Act, P.L.88-578, are appropriated**

26     **for the uses and purposes for which the funds were paid to the state, and shall**

27     **be distributed by the department of natural resources to state agencies and other**

28     **governmental units in accordance with the provisions under which the funds were**

29     **received.**

30			
31	<b>LAKE MICHIGAN COASTAL PROGRAM MATCH</b>		
32	<b>Cigarette Tax Fund (IC 6-7-1-28.1)</b>		
33	<b>Total Operating Expense</b>	<b>117,313</b>	<b>117,313</b>
34	<b>Augmentation allowed.</b>		
35	<b>LAKE AND RIVER ENHANCEMENT</b>		
36	<b>Lake and River Enhancement Fund (IC 14-22-3.5-1)</b>		
37	<b>Total Operating Expense</b>	<b>2,046,309</b>	<b>2,046,309</b>
38	<b>Augmentation allowed.</b>		
39	<b>HERITAGE TRUST</b>		
40	<b>Total Operating Expense</b>	<b>94,090</b>	<b>94,090</b>
41	<b>Benjamin Harrison Conservation Trust Fund (IC 14-12-2-25)</b>		
42	<b>Total Operating Expense</b>	<b>811,750</b>	<b>811,750</b>
43	<b>Augmentation allowed.</b>		
44	<b>INSTITUTIONAL ROAD CONSTRUCTION</b>		
45	<b>State Highway Fund (IC 8-23-9-54)</b>		
46	<b>Total Operating Expense</b>	<b>2,425,000</b>	<b>2,425,000</b>

47

48     **The above appropriations for institutional road construction may be used for**

49     **road and bridge construction, relocation, and other related improvement projects**



1 at state owned properties managed by the department of natural resources.

2

3 **B. OTHER NATURAL RESOURCES**

4

5 **FOR THE INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION**

6 Total Operating Expense	7,928,155	7,928,155
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7

8 In lieu of billing the University of Southern Indiana, the above appropriations  
9 include \$25,000 each fiscal year for the purpose of maintaining historic properties  
10 in New Harmony.

11

12 **FOR THE WAR MEMORIALS COMMISSION**

13 Personal Services	935,203	935,203
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14 Other Operating Expense	453,615	453,615
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15

16 All revenues received as rent for space in the buildings located at 777 North Meridian  
17 Street and 700 North Pennsylvania Street, in the city of Indianapolis, that exceed the  
18 costs of operation and maintenance of the space rented, shall be deposited into  
19 the general fund.

20

21 **FOR THE WHITE RIVER STATE PARK DEVELOPMENT COMMISSION**

22 Total Operating Expense	848,506	848,506
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23

24 **FOR THE MAUMEE RIVER BASIN COMMISSION**

25 Total Operating Expense	101,850	101,850
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26

27 **FOR THE ST. JOSEPH RIVER BASIN COMMISSION**

28 Total Operating Expense	104,974	104,974
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29

30 **FOR THE KANKAKEE RIVER BASIN COMMISSION**

31 Total Operating Expense	71,614	71,614
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32

33 **C. ENVIRONMENTAL MANAGEMENT**

34

35 **FOR THE DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**

36 **OPERATING**

37 Personal Services	8,379,269	8,379,269
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38 Other Operating Expense	4,851,426	4,851,426
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39 **OFFICE OF ENVIRONMENTAL RESPONSE**

40 Personal Services	2,109,416	2,109,416
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41 Other Operating Expense	280,000	280,000
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42 **POLLUTION PREVENTION AND TECHNICAL ASSISTANCE**

43 Personal Services	599,439	599,439
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44 Other Operating Expense	70,000	70,000
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45 **STATE SOLID WASTE GRANTS MANAGEMENT**

46 State Solid Waste Management Fund (IC 13-20-22-2)		
--	--	--

47 Total Operating Expense	3,649,940	3,649,940
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48 Augmentation allowed.

49 **RECYCLING PROMOTION AND ASSISTANCE PROGRAM**



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>Indiana Recycling Promotion and Assistance Fund (IC 4-23-5.5-14)</b>		
2	<b>Total Operating Expense</b>	<b>2,225,116</b>	<b>2,225,116</b>
3	Augmentation allowed.		
4	<b>VOLUNTARY CLEAN-UP PROGRAM</b>		
5	<b>Voluntary Remediation Fund (IC 13-25-5-21)</b>		
6	<b>Personal Services</b>	<b>1,076,668</b>	<b>1,076,668</b>
7	<b>Other Operating Expense</b>	<b>90,000</b>	<b>90,000</b>
8	Augmentation allowed.		
9	<b>TITLE V AIR PERMIT PROGRAM</b>		
10	<b>Title V Operating Permit Program Trust Fund (IC 13-17-8-1)</b>		
11	<b>Personal Services</b>	<b>10,842,859</b>	<b>10,842,859</b>
12	<b>Other Operating Expense</b>	<b>725,000</b>	<b>725,000</b>
13	Augmentation allowed.		
14	<b>WATER MANAGEMENT PERMITTING</b>		
15	<b>Environmental Management Permit Operation Fund (IC 13-15-11-1)</b>		
16	<b>Personal Services</b>	<b>6,030,674</b>	<b>6,030,674</b>
17	<b>Other Operating Expense</b>	<b>1,769,000</b>	<b>1,769,000</b>
18	Augmentation allowed.		
19	<b>SOLID WASTE MANAGEMENT PERMITTING</b>		
20	<b>Environmental Management Permit Operation Fund (IC 13-15-11-1)</b>		
21	<b>Personal Services</b>	<b>3,315,656</b>	<b>3,315,656</b>
22	<b>Other Operating Expense</b>	<b>963,000</b>	<b>963,000</b>
23	Augmentation allowed.		
24	<b>CFO/CAFO INSPECTIONS</b>		
25	<b>Total Operating Expense</b>	<b>812,248</b>	<b>812,248</b>
26	<b>HAZARDOUS WASTE MANAGEMENT PERMITTING</b>		
27	<b>Environmental Management Permit Operation Fund (IC 13-15-11-1)</b>		
28	<b>Personal Services</b>	<b>882,577</b>	<b>882,577</b>
29	<b>Other Operating Expense</b>	<b>339,000</b>	<b>339,000</b>
30	Augmentation allowed.		
31	<b>Environmental Management Special Fund (IC 13-14-12)</b>		
32	<b>Total Operating Expense</b>	<b>1,500,000</b>	<b>1,500,000</b>
33	<b>ELECTRONIC WASTE</b>		
34	<b>Electronic Waste Fund (IC 13-20.5-2-3)</b>		
35	<b>Total Operating Expense</b>	<b>213,685</b>	<b>213,685</b>
36	Augmentation allowed.		
37	<b>AUTO EMISSIONS TESTING PROGRAM</b>		
38	<b>Total Operating Expense</b>	<b>5,087,133</b>	<b>5,087,133</b>
39			
40	The above appropriations for auto emissions testing are the maximum amounts available		
41	for this purpose. If it becomes necessary to conduct additional tests in other locations,		
42	the above appropriations shall be prorated among all locations.		
43			
44	<b>HAZARDOUS WASTE SITES - STATE CLEAN-UP</b>		
45	<b>Hazardous Substances Response Trust Fund (IC 13-25-4-1)</b>		
46	<b>Total Operating Expense</b>	<b>3,486,973</b>	<b>3,486,973</b>
47	Augmentation allowed.		
48	<b>HAZARDOUS WASTE - NATURAL RESOURCE DAMAGES</b>		
49	<b>Hazardous Substances Response Trust Fund (IC 13-25-4-1)</b>		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>237,215</b>	<b>237,215</b>
2	Augmentation allowed.		
3	<b>SUPERFUND MATCH</b>		
4	<b>Hazardous Substances Response Trust Fund (IC 13-25-4-1)</b>		
5	<b>Total Operating Expense</b>	<b>1,500,000</b>	<b>1,500,000</b>
6	Augmentation allowed.		
7	<b>ASBESTOS TRUST - OPERATING</b>		
8	<b>Asbestos Trust Fund (IC 13-17-6-3)</b>		
9	<b>Total Operating Expense</b>	<b>567,086</b>	<b>567,086</b>
10	Augmentation allowed.		
11	<b>UNDERGROUND PETROLEUM STORAGE TANK - OPERATING</b>		
12	<b>Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)</b>		
13	<b>Personal Services</b>	<b>3,399,496</b>	<b>3,399,496</b>
14	<b>Other Operating Expense</b>	<b>33,861,114</b>	<b>33,861,114</b>
15	Augmentation allowed.		
16	<b>WASTE TIRE MANAGEMENT</b>		
17	<b>Waste Tire Management Fund (IC 13-20-13-8)</b>		
18	<b>Total Operating Expense</b>	<b>1,508,758</b>	<b>1,508,758</b>
19	Augmentation allowed.		
20	<b>VOLUNTARY COMPLIANCE</b>		
21	<b>Environmental Management Special Fund (IC 13-14-12-1)</b>		
22	<b>Total Operating Expense</b>	<b>529,126</b>	<b>529,126</b>
23	Augmentation allowed.		
24	<b>PETROLEUM TRUST - OPERATING</b>		
25	<b>Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)</b>		
26	<b>Total Operating Expense</b>	<b>1,110,000</b>	<b>1,110,000</b>
27	Augmentation allowed.		
28			
29	<b>Notwithstanding any other law, with the approval of the governor and the budget</b>		
30	<b>agency, the above appropriations for hazardous waste management permitting,</b>		
31	<b>wetlands protection, groundwater program, underground storage tank program,</b>		
32	<b>air management operating, asbestos trust operating, water management nonpermitting,</b>		
33	<b>safe drinking water program, and any other appropriation eligible to be included in a</b>		
34	<b>performance partnership grant may be used to fund activities incorporated into a</b>		
35	<b>performance partnership grant between the United States Environmental Protection</b>		
36	<b>Agency and the department of environmental management.</b>		
37			
38	<b>FOR THE OFFICE OF ENVIRONMENTAL ADJUDICATION</b>		
39	<b>Personal Services</b>	<b>319,652</b>	<b>319,652</b>
40	<b>Other Operating Expense</b>	<b>20,007</b>	<b>20,007</b>
41			
42	<b>SECTION 6. [EFFECTIVE JULY 1, 2021]</b>		
43			
44	<b>ECONOMIC DEVELOPMENT</b>		
45			
46	<b>A. AGRICULTURE</b>		
47			
48	<b>FOR THE DEPARTMENT OF AGRICULTURE</b>		
49	<b>Personal Services</b>	<b>1,302,532</b>	<b>1,302,532</b>





	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
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	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>HISTORIC PRESERVATION GRANTS</b>		
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The above appropriations may be used to acquire equipment and to provide for training connected with running a retail grocery store in low income areas where access to resources for food is limited in a consolidated city. The grant must be used to provide to an entity that is receiving donor support from a private sector company that is sufficient to build the grocery store. The project must include a component which educates the grocery store patrons on the preparation of fresh and healthy food.

**FOR THE OFFICE OF ENERGY DEVELOPMENT**

Total Operating Expense 199,843 199,843

**FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION**

**ADMINISTRATIVE AND FINANCIAL SERVICES**

Total Operating Expense 7,694,904 7,694,904

**Skills Enhancement Fund (IC 5-28-7-5)**

Total Operating Expense 180,061 180,061

**Industrial Development Grant Fund (IC 5-28-25-4)**

Total Operating Expense 50,570 50,570

**INDIANA 21ST CENTURY RESEARCH AND TECHNOLOGY FUND**

Total Operating Expense 32,750,000 32,750,000

**SKILLS ENHANCEMENT FUND**

Total Operating Expense 11,500,000 11,500,000

**OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP**

Total Operating Expense 1,183,000 1,183,000

**INDIANA OFFICE OF DEFENSE DEVELOPMENT**

Total Operating Expense 523,627 523,627

**CAREER CONNECTIONS AND TALENT**

Personal Services 595,197 595,197

Other Operating Expense 79,235 79,235

**BUSINESS PROMOTION AND INNOVATION**

Total Operating Expense 17,000,000 17,000,000

The above appropriations may be used by the Indiana Economic Development Corporation to promote business investment and encourage entrepreneurship and innovation. The corporation may use the above appropriations to advance innovation and entrepreneurship education through strategic partnerships with higher education institutions and communities, provide innovation vouchers to small Hoosier businesses, establish a pilot project for income sharing agreements, support efforts to attract amateur



1 sporting events, including contributions to bid funds, promote and enhance the motor  
 2 sports industry in Indiana, and support activities that promote international trade.

3			
4	<b>INDUSTRIAL DEVELOPMENT GRANT PROGRAM</b>		
5	Total Operating Expense	4,850,000	4,850,000
6	<b>ECONOMIC DEVELOPMENT FUND</b>		
7	Total Operating Expense	947,344	947,344

8

9 **FOR THE HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY**

10	<b>HOUSING FIRST PROGRAM</b>		
11	Total Operating Expense	890,027	890,027
12	<b>INDIANA INDIVIDUAL DEVELOPMENT ACCOUNTS</b>		
13	Total Operating Expense	609,945	609,945

14

15 The housing and community development authority shall collect and report to the  
 16 family and social services administration (FSSA) all data required for FSSA to meet  
 17 the data collection and reporting requirements in 45 CFR Part 265.

18

19 The division of family resources shall apply all qualifying expenditures for individual  
 20 development account deposits toward Indiana's maintenance of effort under the federal  
 21 Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

22

23 **FOR THE INDIANA FINANCE AUTHORITY**

24	<b>ENVIRONMENTAL REMEDIATION REVOLVING LOAN PROGRAM</b>		
25	Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)		
26	Total Operating Expense	2,500,000	2,500,000

27

28 **C. EMPLOYMENT SERVICES**

29

30 **FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT**

31	<b>ADMINISTRATION</b>		
32	Total Operating Expense	1,138,715	1,138,715
33	<b>WORK INDIANA PROGRAM</b>		
34	Total Operating Expense	150,000	150,000
35	<b>PROPRIETARY EDUCATIONAL INSTITUTIONS</b>		
36	Total Operating Expense	53,243	53,243
37	<b>NEXT LEVEL JOBS EMPLOYER TRAINING GRANT PROGRAM</b>		
38	Total Operating Expense	17,064,066	17,064,066
39	<b>INDIANA CONSTRUCTION ROUNDTABLE FOUNDATION</b>		
40	Total Operating Expense	850,000	850,000
41	<b>WORKFORCE READY GRANTS</b>		
42	Total Operating Expense	3,000,000	3,000,000
43	<b>DROPOUT PREVENTION</b>		
44	Total Operating Expense	6,800,000	6,800,000
45	<b>ADULT EDUCATION DISTRIBUTION</b>		
46	Total Operating Expense	12,985,041	12,985,041

47

48 It is the intent of the 2021 general assembly that the above appropriations for  
 49 adult education shall be the total allowable state expenditure for such program.



1 If disbursements are anticipated to exceed the total appropriation for a state fiscal  
 2 year, the department of workforce development shall reduce the distributions  
 3 proportionately.

4			
5	<b>SERVE INDIANA ADMINISTRATION</b>		
6	Total Operating Expense	239,560	239,560
7			
8	<b>FOR THE WORKFORCE CABINET</b>		
9	Total Operating Expense	500,000	500,000
10	<b>WORKFORCE DIPLOMA REIMBURSEMENT PROGRAM</b>		
11	Total Operating Expense	1,000,000	1,000,000
12	<b>PERKINS STATE MATCH</b>		
13	Total Operating Expense	494,000	494,000
14	<b>OFFICE OF WORK-BASED LEARNING AND APPRENTICESHIP</b>		
15	Total Operating Expense	510,000	510,000

16  
 17 **D. OTHER ECONOMIC DEVELOPMENT**

18			
19	<b>FOR THE INDIANA STATE FAIR BOARD</b>		
20	Total Operating Expense	2,128,859	2,128,859

21  
 22 **SECTION 7. [EFFECTIVE JULY 1, 2021]**

23  
 24 **TRANSPORTATION**

25			
26	<b>FOR THE DEPARTMENT OF TRANSPORTATION</b>		
27	<b>RAILROAD GRADE CROSSING IMPROVEMENT</b>		
28	Motor Vehicle Highway Account (IC 8-14-1)		
29	Total Operating Expense	750,000	750,000
30	<b>PUBLIC MASS TRANSPORTATION</b>		
31	Other Operating Expense	45,000,000	45,000,000

32  
 33 The above appropriations for public mass transportation are to be used solely for  
 34 the promotion and development of public transportation.

35  
 36 The department of transportation may distribute public mass transportation funds  
 37 to an eligible grantee that provides public transportation in Indiana.

38  
 39 The state funds can be used to match federal funds available under the Federal  
 40 Transit Act (49 U.S.C. 5301 et seq.) or local funds from a requesting grantee.

41  
 42 Before funds may be disbursed to a grantee, the grantee must submit its request  
 43 for financial assistance to the department of transportation for approval. Allocations  
 44 must be approved by the governor and the budget agency and shall be made on a  
 45 reimbursement basis. Only applications for capital and operating assistance may  
 46 be approved. Only those grantees that have met the reporting requirements under  
 47 IC 8-23-3 are eligible for assistance under this appropriation.

48  
 49 **AIRPORT DEVELOPMENT**



1	<b>Airport Development Grant Fund (IC 8-21-11)</b>		
2	<b>Other Operating Expense</b>	<b>3,600,000</b>	<b>3,600,000</b>
3	Augmentation allowed.		
4	<b>HIGHWAY OPERATING</b>		
5	<b>State Highway Fund (IC 8-23-9-54)</b>		
6	<b>Personal Services</b>	<b>281,673,026</b>	<b>281,673,026</b>
7	<b>Other Operating Expense</b>	<b>74,645,808</b>	<b>76,511,954</b>
8	Augmentation allowed.		

9			
10	<b>HIGHWAY VEHICLE AND ROAD MAINTENANCE EQUIPMENT</b>		
11	<b>State Highway Fund (IC 8-23-9-54)</b>		
12	<b>Other Operating Expense</b>	<b>30,307,124</b>	<b>30,783,714</b>
13	Augmentation allowed.		

14

15 The above appropriations for highway operating and highway vehicle and road  
16 maintenance equipment may be used for the cost of providing transportation  
17 for the governor.

18			
19	<b>HIGHWAY MAINTENANCE WORK PROGRAM</b>		
20	<b>State Highway Fund (IC 8-23-9-54)</b>		
21	<b>Other Operating Expense</b>	<b>121,904,082</b>	<b>124,646,972</b>
22	Augmentation allowed.		

23

24 The above appropriations for the highway maintenance work program may be used for:

25 (1) materials for patching roadways and shoulders;

26 (2) repairing and painting bridges;

27 (3) installing signs and signals and painting roadways for traffic control;

28 (4) mowing, herbicide application, and brush control;

29 (5) drainage control;

30 (6) maintenance of rest areas, public roads on properties of the department  
31 of natural resources, and driveways on the premises of all state facilities;

32 (7) materials for snow and ice removal;

33 (8) utility costs for roadway lighting; and

34 (9) other special maintenance and support activities consistent with the  
35 highway maintenance work program.

36			
37	<b>HIGHWAY CAPITAL IMPROVEMENTS</b>		
38	<b>State Highway Fund (IC 8-23-9-54)</b>		
39	<b>Right-of-Way Expense</b>	<b>50,000,000</b>	<b>50,000,000</b>
40	<b>Formal Contracts Expense</b>	<b>718,224,085</b>	<b>805,032,075</b>
41	<b>Consulting Services Expense</b>	<b>100,000,000</b>	<b>100,000,000</b>
42	<b>Institutional Road Construction</b>	<b>5,000,000</b>	<b>5,000,000</b>
43	Augmentation allowed for the highway capital improvements program.		

44

45 The above appropriations for the capital improvements program may be used for:

46 (1) bridge rehabilitation and replacement;

47 (2) road construction, reconstruction, or replacement;

48 (3) construction, reconstruction, or replacement of travel lanes, intersections,  
49 grade separations, rest parks, and weigh stations;



- 1 (4) relocation and modernization of existing roads;
- 2 (5) resurfacing;
- 3 (6) erosion and slide control;
- 4 (7) construction and improvement of railroad grade crossings, including
- 5 the use of the appropriations to match federal funds for projects;
- 6 (8) small structure replacements;
- 7 (9) safety and spot improvements; and
- 8 (10) right-of-way, relocation, and engineering and consulting expenses
- 9 associated with any of the above types of projects.

10  
 11 Subject to approval by the Budget Director, the above appropriation for institutional  
 12 road construction may be used for road, bridge, and parking lot construction,  
 13 maintenance, and improvement projects at any state-owned property.

14  
 15 No appropriation from the state highway fund may be used to fund any toll road or  
 16 toll bridge project except as specifically provided for under IC 8-15-2-20.

17  
 18 **NEXT LEVEL CONNECTIONS**

19	Next Level Connections Fund (IC 8-14-14.3)	
20	Total Operating Expense	214,000,000      205,000,000
21	Augmentation allowed	

22 **TOLL ROAD COUNTIES STATE HIGHWAY PROGRAM**

23	Toll Road Lease Amendment Proceeds Fund (IC 8-14-14.2)	
24	Total Operating Expense	238,000,000      196,000,000
25	Augmentation allowed	

26 **HIGHWAY PLANNING AND RESEARCH PROGRAM**

27	State Highway Fund (IC 8-23-9-54)	
28	Total Operating Expense	3,780,000      3,780,000
29	Augmentation allowed	

30 **STATE HIGHWAY ROAD CONSTRUCTION AND IMPROVEMENT PROGRAM**

31	State Highway Road Construction and Improvement Fund (IC 8-14-10-5)	
32	Lease Rental Payments Expense	70,000,000      70,000,000
33	Augmentation allowed.	

34  
 35 The above appropriations for the state highway road construction and improvement  
 36 program shall be first used for payment of rentals and leases relating to projects  
 37 under IC 8-14.5. If any funds remain, the funds may be used for the following purposes:

- 38 (1) road and bridge construction, reconstruction, or replacement;
- 39 (2) construction, reconstruction, or replacement of travel lanes, intersections,
- 40 and grade separations;
- 41 (3) relocation and modernization of existing roads; and
- 42 (4) right-of-way, relocation, and engineering and consulting expenses associated
- 43 with any of the above types of projects.

44  
 45 **CROSSROADS 2000 PROGRAM**

46	Crossroads 2000 Fund (IC 8-14-10-9)	
47	Lease Rental Payment Expense	38,400,000      38,400,000
48	Augmentation allowed.	
49	State Highway Fund (IC 8-23-9-54)	



1	<b>Lease Rental Payment Expense</b>	<b>4,657,882</b>	<b>5,070,335</b>
2	<b>Augmentation allowed.</b>		

3

4 **The above appropriations for the crossroads 2000 program shall be first used for**  
5 **payment of rentals and leases relating to projects under IC 8-14-10-9. If any funds**  
6 **remain, the funds may be used for the following purposes:**  
7 **(1) road and bridge construction, reconstruction, or replacement;**  
8 **(2) construction, reconstruction, or replacement of travel lanes, intersections, and**  
9 **grade separations;**  
10 **(3) relocation and modernization of existing roads; and**  
11 **(4) right-of-way, relocation, and engineering and consulting expenses associated**  
12 **with any of the above types of projects.**

13

14 **JOINT MAJOR MOVES CONSTRUCTION**

15	<b>Major Moves Construction Fund (IC 8-14-14-5)</b>		
16	<b>Formal Contracts Expense</b>	<b>151,862,686</b>	<b>0</b>
17	<b>Augmentation allowed.</b>		

18 **FEDERAL APPORTIONMENT**

19	<b>Formal Contracts Expense</b>	<b>1,184,000,000</b>	<b>1,091,666,667</b>
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20

21 **The department may establish an account to be known as the "local government**  
22 **revolving account". The account is to be used to administer the federal-local highway**  
23 **construction program. All contracts issued and all funds received for federal-local**  
24 **projects under this program shall be entered into this account.**

25

26 **If the federal apportionments for the fiscal years covered by this act exceed the**  
27 **above estimated appropriations for the department or for local governments, the**  
28 **excess federal apportionment is hereby appropriated for use by the department with**  
29 **the approval of the governor and the budget agency.**

30

31 **The department shall bill, in a timely manner, the federal government for all**  
32 **department payments that are eligible for total or partial reimbursement.**

33

34 **The department may let contracts and enter into agreements for construction and**  
35 **preliminary engineering during each year of the 2021-2023 biennium that obligate**  
36 **not more than one-third (1/3) of the amount of state funds estimated by the department**  
37 **to be available for appropriation in the following year for formal contracts and**  
38 **consulting engineers for the capital improvements program.**

39

40 **Under IC 8-23-5-7(a), the department, with the approval of the governor, may**  
41 **construct and maintain roadside parks and highways where highways will connect any**  
42 **state highway now existing, or hereafter constructed, with any state park, state**  
43 **forest preserve, state game preserve, or the grounds of any state institution. There**  
44 **is appropriated to the department of transportation an amount sufficient to carry**  
45 **out the provisions of this paragraph. Under IC 8-23-5-7(d), such appropriations**  
46 **shall be made from the motor vehicle highway account before distribution to local**  
47 **units of government.**

48

49 **LOCAL TECHNICAL ASSISTANCE AND RESEARCH**



1	<b>Motor Vehicle Highway Account (IC 8-14-1)</b>		
2	<b>Total Operating Expense</b>	<b>250,000</b>	<b>250,000</b>

3

4 The above appropriation is for developing and maintaining a centralized electronic

5 statewide asset management data base that may be used to aggregate data on local

6 road conditions. The data base shall be developed in cooperation with the department

7 and the office of management and budget per IC 8-14-3-3.

8

9 Under IC 8-14-1-3(6), there is appropriated to the department of transportation

10 an amount sufficient for:

11 (1) the program of technical assistance under IC 8-23-2-5(a)(6); and

12 (2) the research and highway extension program conducted for local government under

13 IC 8-17-7-4.

14

15 The department shall develop an annual program of work for research and extension

16 in cooperation with those units being served, listing the types of research and

17 educational programs to be undertaken. The commissioner of the department of

18 transportation may make a grant under this appropriation to the institution or agency

19 selected to conduct the annual work program. Under IC 8-14-1-3(6), appropriations

20 for the program of technical assistance and for the program of research and extension

21 shall be taken from the local share of the motor vehicle highway account.

22

23 Under IC 8-14-1-3(7), there is hereby appropriated such sums as are necessary to

24 maintain a sufficient working balance in accounts established to match federal and

25 local money for highway projects. These funds are appropriated from the following

26 sources in the proportion specified:

27 (1) one-half (1/2) from the thirty-eight percent (38%) set aside of the motor vehicle

28 highway account under IC 8-14-1-3(7); and

29 (2) for counties and for those cities and towns with a population greater than five

30 thousand (5,000), one-half (1/2) from the distressed road fund under IC 8-14-8-2.

31

32	<b>OHIO RIVER BRIDGE</b>		
33	<b>State Highway Fund (IC 8-23-9-54)</b>		
34	<b>Total Operating Expense</b>	<b>500,000</b>	<b>500,000</b>

35

36 **SECTION 8. [EFFECTIVE JULY 1, 2021]**

37

38 **FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS**

39

40 **A. FAMILY AND SOCIAL SERVICES**

41

42 **FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION**

43

44	<b>FAMILY AND SOCIAL SERVICES ADMINISTRATION - CENTRAL OFFICE</b>		
45	<b>Total Operating Expense</b>	<b>13,602,650</b>	<b>13,602,650</b>
46	<b>SOCIAL SERVICES DATA WAREHOUSE</b>		
47	<b>Total Operating Expense</b>	<b>38,273</b>	<b>38,273</b>
48	<b>211 SERVICES</b>		
49	<b>Total Operating Expense</b>	<b>1,263,519</b>	<b>1,263,519</b>





1	<b>INDIANA PRESCRIPTION DRUG PROGRAM</b>		
2	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
3	<b>Total Operating Expense</b>	443,315	443,315
4	<b>CHILDREN'S HEALTH INSURANCE PROGRAM ASSISTANCE</b>		
5	<b>Total Operating Expense</b>	53,670,000	52,170,000
6	<b>CHILDREN'S HEALTH INSURANCE PROGRAM ADMINISTRATION</b>		
7	<b>Total Operating Expense</b>	1,403,000	1,403,000
8	<b>OMPP STATE PROGRAMS</b>		
9	<b>Total Operating Expense</b>	713,924	713,924
10	<b>MEDICAID ADMINISTRATION</b>		
11	<b>Total Operating Expense</b>	36,451,919	36,451,919
12	<b>MEDICAID ASSISTANCE</b>		
13	<b>Total Operating Expense</b>	2,651,200,000	2,827,000,000

14  
15     **In addition to the above appropriations for state fiscal year 2022 and state fiscal**  
16 **year 2023, the office of Medicaid policy and planning shall carry forward one hundred**  
17 **million dollars (\$100,000,000) in state fiscal year 2022 and fifty million dollars**  
18 **(\$50,000,000) in state fiscal year 2023 of unexpended Medicaid appropriations remaining**  
19 **in the Medicaid account from prior state fiscal years.**

20  
21     **The above appropriations for Medicaid assistance and for Medicaid administration**  
22 **are for the purpose of enabling the office of Medicaid policy and planning to carry**  
23 **out all services as provided in IC 12-8-6.5. Of the above appropriations, \$2,000,000**  
24 **in FY 2022 and \$2,000,000 in FY 2023 shall be utilized to obtain additional federal**  
25 **funds for Aged & Disabled Waiver assisted living providers. In FY 2022, payment**  
26 **to Aged & Disabled Waiver assisted living providers shall be increased utilizing**  
27 **\$2,000,000 plus the applicable matching federal funds available in the fiscal year.**  
28 **In FY 2023, payment to Aged & Disabled Waiver assisted living providers shall be**  
29 **increased utilizing \$2,000,000 plus the applicable matching federal funds available**  
30 **in the fiscal year. The payment increases for Aged & Disabled Waiver assisted living**  
31 **providers shall go into effect on July 1, 2021 and July 1, 2022. Of the above appropriations,**  
32 **\$2,000,000 in FY 2022 and \$2,000,000 in FY 2023 shall be utilized to obtain additional**  
33 **federal funds for Medicaid home health services. In FY 2022, payments for Medicaid**  
34 **home health services shall be increased utilizing \$2,000,000 plus the applicable**  
35 **matching federal funds available in the fiscal year. In FY 2023, payments for Medicaid**  
36 **home health services shall be increased utilizing \$2,000,000 plus the applicable**  
37 **matching federal funds available in the fiscal year. The payment increases for Medicaid**  
38 **home health services shall go into effect on July 1, 2021 and July 1, 2022. In addition**  
39 **to the above appropriations, all money received from the federal government and**  
40 **paid into the state treasury as a grant or allowance is appropriated and shall be**  
41 **expended by the office of Medicaid policy and planning for the respective purposes**  
42 **for which the money was allocated and paid to the state. Subject to the provisions**  
43 **of IC 12-8-1.5-11, if the sums herein appropriated for Medicaid assistance and for**  
44 **Medicaid administration are insufficient to enable the office of Medicaid policy**  
45 **and planning to meet its obligations, then there is appropriated from the general**  
46 **fund such further sums as may be necessary for that purpose, subject to the approval**  
47 **of the governor and the budget agency.**

48  
49     **HEALTHY INDIANA PLAN**



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)</b>		
2	<b>103,034,565</b>	<b>99,134,565</b>	
3	<b>Augmentation allowed.</b>		
4	<b>MARION COUNTY HEALTH AND HOSPITAL CORPORATION</b>		
5	<b>32,300,000</b>	<b>32,300,000</b>	
6	<b>MENTAL HEALTH ADMINISTRATION</b>		
7	<b>2,480,903</b>	<b>2,480,903</b>	
8			
9	<b>Two hundred seventy-five thousand dollars (\$275,000) of the above appropriation</b>		
10	<b>shall be distributed annually to neighborhood based community service</b>		
11	<b>programs.</b>		
12			
13	<b>MENTAL HEALTH AND ADDICTION FORENSIC TREATMENT SERVICES GRANT</b>		
14	<b>22,500,000</b>	<b>22,500,000</b>	
15			
16	<b>The Family and Social Services Administration shall report to the State Budget Committee</b>		
17	<b>prior to November 1, 2021, on the mental health and addiction forensic treatment</b>		
18	<b>services grant program including the amounts of the awards and grants, the number</b>		
19	<b>of recipients receiving services, and the impacts of the program in reducing incarceration</b>		
20	<b>and recidivism.</b>		
21			
22	<b>CHILD PSYCHIATRIC SERVICES</b>		
23	<b>13,458,508</b>	<b>13,458,508</b>	
24			
25	<b>The above appropriation includes \$4,500,000 in both FY 2022 and FY 2023 for the</b>		
26	<b>Family and Social Services Administration to contract with no more than three regionally</b>		
27	<b>diverse social services providers to implement an evidence-based program that partners</b>		
28	<b>with school corporations, charter schools, and accredited nonpublic schools to provide</b>		
29	<b>social work services and evidence-based prevention programs to children, parents,</b>		
30	<b>caregivers, teachers, and the community to prevent substance abuse, promote healthy</b>		
31	<b>behaviors, and maximize student success. In making contracts for FY 2022 and FY</b>		
32	<b>2023, the Family and Social Services Administration shall require the contracted</b>		
33	<b>social services providers to secure matching funds that obligate the state to no</b>		
34	<b>more than sixty-five percent (65%) of the total program cost and require the contracted</b>		
35	<b>social services providers to have experience in providing similar services including</b>		
36	<b>independent evaluation of those services.</b>		
37			
38	<b>CHILD ASSESSMENT NEEDS SURVEY</b>		
39	<b>218,525</b>	<b>218,525</b>	
40	<b>SERIOUSLY EMOTIONALLY DISTURBED</b>		
41	<b>14,571,352</b>	<b>14,571,352</b>	
42	<b>SERIOUSLY MENTALLY ILL</b>		
43	<b>88,279,650</b>	<b>88,279,650</b>	
44	<b>Mental Health Centers Fund (IC 6-7-1-32.1)</b>		
45	<b>2,454,890</b>	<b>2,454,890</b>	
46	<b>Augmentation allowed.</b>		
47	<b>COMMUNITY MENTAL HEALTH CENTERS</b>		
48	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
49	<b>7,200,000</b>	<b>7,200,000</b>	



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The above appropriation from the Tobacco Master Settlement Agreement Fund is in addition to other funds. The above appropriations for comprehensive community mental health services include the intragovernmental transfers necessary to provide the nonfederal share of reimbursement under the Medicaid rehabilitation option.

The comprehensive community mental health centers shall submit their proposed annual budgets (including income and operating statements) to the budget agency on or before August 1 of each year. All federal funds shall be used to augment the above appropriations rather than supplant any portion of the appropriation. The office of the secretary, with the approval of the budget agency, shall determine an equitable allocation of the appropriation among the mental health centers.

<b>GAMBLERS' ASSISTANCE</b>		
Addiction Services Fund (IC 12-23-2)		
Total Operating Expense	3,047,034	3,047,034
Augmentation allowed.		
<b>SUBSTANCE ABUSE TREATMENT</b>		
Addiction Services Fund (IC 12-23-2)		
Total Operating Expense	1,257,131	1,257,131
<b>QUALITY ASSURANCE/RESEARCH</b>		
Addiction Services Fund (IC 12-23-2)		
Total Operating Expense	304,711	304,711
<b>PREVENTION</b>		
Addiction Services Fund (IC 12-23-2)		
Total Operating Expense	1,572,675	1,572,675
Augmentation allowed.		
<b>METHADONE DIVERSION CONTROL AND OVERSIGHT (MDCO) PROGRAM</b>		
Opioid Treatment Program Fund (IC 12-23-18-4)		
Total Operating Expense	363,995	363,995
Augmentation allowed.		
<b>DMHA YOUTH TOBACCO REDUCTION SUPPORT PROGRAM</b>		
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
Total Operating Expense	250,000	250,000
Augmentation allowed.		
<b>EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER</b>		
Total Operating Expense	1,539,869	1,539,869
Mental Health Fund (IC 12-24-14-4)		
Total Operating Expense	2,209,422	2,209,422
Augmentation allowed.		
<b>EVANSVILLE STATE HOSPITAL</b>		
Total Operating Expense	22,896,280	22,896,280
Mental Health Fund (IC 12-24-14-4)		
Total Operating Expense	4,340,134	4,340,134
Augmentation allowed.		
<b>LARUE CARTER MEMORIAL HOSPITAL</b>		
Total Operating Expense	414,749	414,749
<b>LOGANSPOUR STATE HOSPITAL</b>		
Total Operating Expense	31,201,089	31,201,089
Mental Health Fund (IC 12-24-14-4)		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>1,410,464</b>	<b>1,410,464</b>
2	Augmentation allowed.		
3	<b>MADISON STATE HOSPITAL</b>		
4	<b>Total Operating Expense</b>	<b>25,147,845</b>	<b>25,147,845</b>
5	<b>Mental Health Fund (IC 12-24-14-4)</b>		
6	<b>Total Operating Expense</b>	<b>2,796,667</b>	<b>2,796,667</b>
7	Augmentation allowed.		
8	<b>RICHMOND STATE HOSPITAL</b>		
9	<b>Total Operating Expense</b>	<b>32,969,553</b>	<b>32,969,553</b>
10	<b>Mental Health Fund (IC 12-24-14-4)</b>		
11	<b>Total Operating Expense</b>	<b>2,062,201</b>	<b>2,062,201</b>
12	Augmentation allowed.		
13	<b>NEURO DIAGNOSTIC INSTITUTE</b>		
14	<b>Total Operating Expense</b>	<b>30,618,869</b>	<b>30,001,556</b>
15	<b>Mental Health Fund (IC 12-24-14-4)</b>		
16	<b>Total Operating Expense</b>	<b>4,671,125</b>	<b>5,288,438</b>
17	Augmentation allowed.		
18			
19	<b>PATIENT PAYROLL</b>		
20	<b>Total Operating Expense</b>	<b>148,533</b>	<b>148,533</b>
21			
22	<b>The federal share of revenue accruing to the state mental health institutions under</b>		
23	<b>IC 12-15, based on the applicable Federal Medical Assistance Percentage (FMAP),</b>		
24	<b>shall be deposited in the mental health fund established by IC 12-24-14, and the</b>		
25	<b>remainder shall be deposited in the general fund.</b>		
26			
27	<b>DIVISION OF FAMILY RESOURCES ADMINISTRATION</b>		
28	<b>Total Operating Expense</b>	<b>1,994,565</b>	<b>1,994,565</b>
29	<b>EBT ADMINISTRATION</b>		
30	<b>Total Operating Expense</b>	<b>114,079</b>	<b>114,079</b>
31	<b>DFR - COUNTY ADMINISTRATION</b>		
32	<b>Total Operating Expense</b>	<b>85,115,284</b>	<b>84,315,284</b>
33	<b>INDIANA ELIGIBILITY SYSTEM</b>		
34	<b>Total Operating Expense</b>	<b>8,377,529</b>	<b>8,377,529</b>
35	<b>SNAP/IMPACT ADMINISTRATION</b>		
36	<b>Total Operating Expense</b>	<b>9,555,726</b>	<b>9,555,726</b>
37	<b>TEMPORARY ASSISTANCE TO NEEDY FAMILIES – STATE APPROPRIATION</b>		
38	<b>Total Operating Expense</b>	<b>17,886,301</b>	<b>17,886,301</b>
39	<b>BURIAL EXPENSES</b>		
40	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
41	<b>Total Operating Expense</b>	<b>5,816,761</b>	<b>5,816,761</b>
42	<b>DIVISION OF AGING ADMINISTRATION</b>		
43	<b>Total Operating Expense</b>	<b>751,057</b>	<b>751,057</b>
44	<b>DIVISION OF AGING SERVICES</b>		
45	<b>Total Operating Expense</b>	<b>563,561</b>	<b>563,561</b>
46	<b>ROOM AND BOARD ASSISTANCE (R-CAP)</b>		
47	<b>Total Operating Expense</b>	<b>6,483,801</b>	<b>6,483,801</b>
48	<b>C.H.O.I.C.E. IN-HOME SERVICES</b>		
49	<b>Total Operating Expense</b>	<b>43,914,740</b>	<b>44,240,193</b>

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The above appropriations for C.H.O.I.C.E. In-Home Services include intragovernmental transfers to provide the nonfederal share of the Medicaid aged and disabled waiver.

The intragovernmental transfers for use in the Medicaid aged and disabled waiver may not exceed \$18,000,000 annually.

The division of aging shall conduct an annual evaluation of the cost effectiveness of providing home and community-based services. Before January of each year, the division shall submit a report to the budget committee, the budget agency, and the legislative council (in an electronic format under IC 5-14-6) that covers all aspects of the division's evaluation and such other information pertaining thereto as may be requested by the budget committee, the budget agency, or the legislative council, including the following:

- (1) the number and demographic characteristics of the recipients of home and community-based services during the preceding fiscal year, including a separate count of individuals who received no services other than case management services (as defined in 455 IAC 2-4-10) during the preceding fiscal year;
- (2) the total cost and per recipient cost of providing home and community-based services during the preceding fiscal year.

The division shall obtain from providers of services data on their costs and expenditures regarding implementation of the program and report the findings to the budget committee, the budget agency, and the legislative council. The report to the legislative council must be in an electronic format under IC 5-14-6.

<b>STATE SUPPLEMENT TO SSBG - AGING</b>		
Total Operating Expense	687,396	687,396
<b>OLDER HOOSIERS ACT</b>		
Total Operating Expense	1,573,446	1,573,446
<b>ADULT PROTECTIVE SERVICES</b>		
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
Total Operating Expense	5,220,823	5,220,823
Augmentation allowed.		

The above appropriations may be used for emergency adult protective services placement. Funds shall be used to the extent that such services are not available to an individual through a policy of accident and sickness insurance, a health maintenance organization contract, the Medicaid program, the federal Medicare program, or any other federal program.

<b>ADULT GUARDIANSHIP SERVICES</b>		
Total Operating Expense	405,565	405,565
<b>DIVISION OF DISABILITY AND REHABILITATIVE SERVICES ADMINISTRATION</b>		
Total Operating Expense	61,775	61,775
<b>BUREAU OF REHABILITATIVE SERVICES</b>		
-VOCATIONAL REHABILITATION		
Total Operating Expense	16,093,405	16,093,405
<b>INDEPENDENT LIVING</b>		



	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>Total Operating Expense</b>	<b>871,926</b>	<b>871,926</b>
2			
3	<b>The above appropriations include funding to be distributed to the centers for</b>		
4	<b>independent living for independent living services.</b>		
5			
6	<b>REHABILITATIVE SERVICES - DEAF AND HARD OF HEARING SERVICES</b>		
7	<b>Total Operating Expense</b>	<b>236,402</b>	<b>236,402</b>
8	<b>BLIND VENDING - STATE APPROPRIATION</b>		
9	<b>Total Operating Expense</b>	<b>64,295</b>	<b>64,295</b>
10	<b>QUALITY IMPROVEMENT SERVICES</b>		
11	<b>Total Operating Expense</b>	<b>1,063,857</b>	<b>1,063,857</b>
12	<b>BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DAY SERVICES</b>		
13	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
14	<b>Other Operating Expense</b>	<b>3,418,884</b>	<b>3,418,884</b>
15	<b>FIRST STEPS</b>		
16	<b>Total Operating Expense</b>	<b>18,000,000</b>	<b>18,000,000</b>
17	<b>BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - DIAGNOSIS AND EVALUATION</b>		
18	<b>Total Operating Expense</b>	<b>20,000</b>	<b>20,000</b>
19	<b>BUREAU OF DEVELOPMENTAL DISABILITIES SERVICES - OPERATING</b>		
20	<b>Total Operating Expense</b>	<b>4,945,448</b>	<b>4,945,448</b>
21			
22	<b>In the development of new community residential settings for persons with developmental</b>		
23	<b>disabilities, the division of disability and rehabilitative services must give priority to</b>		
24	<b>the appropriate placement of such persons who are eligible for Medicaid and currently</b>		
25	<b>residing in intermediate care or skilled nursing facilities and, to the extent permitted</b>		
26	<b>by law, such persons who reside with aged parents or guardians or families in crisis.</b>		
27			
28	<b>SCHOOL AGE CHILD CARE PROJECT FUND</b>		
29	<b>Total Operating Expense</b>	<b>812,413</b>	<b>812,413</b>
30			
31	<b>The above appropriations are made under IC 6-7-1-30.2(c) and not in addition to the</b>		
32	<b>transfer required by IC 6-7-1-30.2(c).</b>		
33			
34	<b>EARLY CHILDHOOD LEARNING</b>		
35	<b>Total Operating Expense</b>	<b>28,860,246</b>	<b>28,860,246</b>
36	<b>PRE-K EDUCATION PILOT</b>		
37	<b>Total Operating Expense</b>	<b>22,005,069</b>	<b>22,005,069</b>
38			
39	<b>Of the above appropriations, \$1,000,000 shall be used each fiscal year for reimbursement</b>		
40	<b>of technology based in-home early education services under IC 12-17.2-7.5.</b>		
41			
42	<b>FOR THE DEPARTMENT OF CHILD SERVICES</b>		
43	<b>CHILD SERVICES ADMINISTRATION</b>		
44	<b>Total Operating Expense</b>	<b>239,841,467</b>	<b>239,841,467</b>
45			
46	<b>With the above appropriations, the department of child services shall award grants</b>		
47	<b>to All Pro Dad chapters located in Indiana in an amount of at least \$250,000 each</b>		
48	<b>year of the biennium for the purpose of building relationships between fathers and</b>		
49	<b>their children.</b>		



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With the above appropriations, the department of child services shall award grants to Boys and Girls Clubs Indiana Alliance in an amount of at least \$2,000,000 each year of the biennium for the purpose of providing grant funding to Indiana Boys and Girls clubs for the promotion of the social welfare of youth.

With the above appropriations, the department of child services shall award grants to Real Alternatives of Indiana in an amount of at least \$250,000 each year of the biennium for the purpose of providing life-affirming pregnancy and parenting support services throughout Indiana.

**DHHS CHILD WELFARE PROGRAM**

Total Operating Expense	46,554,199	46,554,199
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**CHILD WELFARE SERVICES STATE GRANTS**

Total Operating Expense	11,416,415	11,416,415
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**TITLE IV-D CHILD SUPPORT**

Total Operating Expense	13,379,008	13,379,008
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The above appropriations for the department of child services Title IV-D of the federal Social Security Act are made under, and not in addition to, IC 31-25-4-28.

**FAMILY AND CHILDREN FUND**

Total Operating Expense	507,376,260	507,376,260
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Augmentation allowed.

With the above appropriations, the department of child services may:

- (1) Operate an early intervention, home-based program pursuant to IC 31-33-8-16.
- (2) Enter into a memorandum of understanding with the Public Defender Council and Commission to recruit, train, and reimburse public defenders for the support of at risk youth and families.

With the above appropriations, the department of child services shall allocate \$25,000,000 each year for the purpose of providing rate increases to home based services. The department of child services shall report to the budget committee by October 1, 2021 to verify the percentage increase that home based service providers will receive under this allocation.

**YOUTH SERVICE BUREAU**

Total Operating Expense	1,008,947	1,008,947
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**PROJECT SAFEPLACE**

Total Operating Expense	112,000	112,000
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**HEALTHY FAMILIES INDIANA**

Total Operating Expense	3,093,145	3,093,145
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**ADOPTION SERVICES**

Total Operating Expense	26,362,735	26,362,735
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**TITLE IV-E ADOPTION SERVICES**

Total Operating Expense	31,489,886	31,489,886
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**FOR THE DEPARTMENT OF ADMINISTRATION**







	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>1,390,325</b>	<b>1,390,325</b>
2	<b>NUTRITION ASSISTANCE</b>		
3	<b>Total Operating Expense</b>	<b>280,806</b>	<b>280,806</b>
4	<b>HIV/AIDS SERVICES</b>		
5	<b>Total Operating Expense</b>	<b>2,925,101</b>	<b>2,925,101</b>
6	<b>CANCER PREVENTION</b>		
7	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
8	<b>Total Operating Expense</b>	<b>664,122</b>	<b>664,122</b>
9	<b>MATERNAL &amp; CHILD HEALTH INITIATIVES</b>		
10	<b>Total Operating Expense</b>	<b>239,639</b>	<b>239,639</b>
11	<b>TUBERCULOSIS TREATMENT</b>		
12	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
13	<b>Total Operating Expense</b>	<b>100,000</b>	<b>100,000</b>
14	<b>STATE CHRONIC DISEASES</b>		
15	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
16	<b>Total Operating Expense</b>	<b>862,488</b>	<b>862,488</b>
17			
18	<b>At least \$82,560 of the above appropriations shall be distributed as grants to community</b>		
19	<b>groups and organizations as provided in IC 16-46-7-8. The state department of health</b>		
20	<b>may consider grants to the Kidney Foundation up to \$50,000.</b>		
21			
22	<b>OB NAVIGATOR PROGRAM</b>		
23	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
24	<b>Total Operating Expense</b>	<b>3,300,000</b>	<b>3,300,000</b>
25			
26	<b>The department of health shall develop metrics for the OB Navigator Program and</b>		
27	<b>present the metrics to the Interim Study Committee on Public Health, Behavioral</b>		
28	<b>Health, and Human Services by November 1, 2021. The department of health shall by</b>		
29	<b>November 1, 2022 and each year thereafter present a report to the Interim Study</b>		
30	<b>Committee on Public Health, Behavioral Health, and Human Services progress on the</b>		
31	<b>metrics.</b>		
32			
33	<b>ADOPTION HISTORY</b>		
34	<b>Adoption History Fund (IC 31-19-18-6)</b>		
35	<b>Total Operating Expense</b>	<b>195,163</b>	<b>195,163</b>
36	<b>Augmentation allowed.</b>		
37	<b>CHILDREN WITH SPECIAL HEALTH CARE NEEDS</b>		
38	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
39	<b>Total Operating Expense</b>	<b>14,950,000</b>	<b>14,950,000</b>
40	<b>Augmentation allowed.</b>		
41	<b>NEWBORN SCREENING PROGRAM</b>		
42	<b>Newborn Screening Fund (IC 16-41-17-11)</b>		
43	<b>Total Operating Expense</b>	<b>2,677,762</b>	<b>2,677,762</b>
44	<b>Augmentation allowed.</b>		
45	<b>CENTER FOR DEAF AND HARD OF HEARING EDUCATION</b>		
46	<b>Total Operating Expense</b>	<b>2,452,677</b>	<b>2,452,677</b>
47	<b>RADON GAS TRUST FUND</b>		
48	<b>Radon Gas Trust Fund (IC 16-41-38-8)</b>		
49	<b>Total Operating Expense</b>	<b>10,670</b>	<b>10,670</b>



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Augmentation allowed.</b>		
2	<b>SAFETY PIN PROGRAM</b>		
3	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
4	Total Operating Expense	5,500,000	5,500,000
5	<b>BIRTH PROBLEMS REGISTRY</b>		
6	Birth Problems Registry Fund (IC 16-38-4-17)		
7	Total Operating Expense	73,517	73,517
8	<b>Augmentation allowed.</b>		
9	<b>MOTOR FUEL INSPECTION PROGRAM</b>		
10	Motor Fuel Inspection Fund (IC 16-44-3-10)		
11	Total Operating Expense	239,125	239,125
12	<b>Augmentation allowed.</b>		
13	<b>DONATED DENTAL SERVICES</b>		
14	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
15	Total Operating Expense	34,335	34,335
16			
17	The above appropriations shall be used by the Indiana foundation for dentistry to		
18	provide dental services to individuals who are handicapped.		
19			
20	<b>OFFICE OF WOMEN'S HEALTH</b>		
21	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
22	Total Operating Expense	96,970	96,970
23	<b>SPINAL CORD AND BRAIN INJURY</b>		
24	Spinal Cord and Brain Injury Fund (IC 16-41-42.2-3)		
25	Total Operating Expense	1,600,000	1,600,000
26	<b>Augmentation allowed.</b>		
27	<b>IMMUNIZATIONS AND HEALTH INITIATIVES</b>		
28	Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)		
29	Total Operating Expense	10,665,435	10,665,435
30	<b>WEIGHTS AND MEASURES FUND</b>		
31	Weights and Measures Fund (IC 16-19-5-4)		
32	Total Operating Expense	7,106	7,106
33	<b>Augmentation allowed.</b>		
34	<b>MINORITY EPIDEMIOLOGY</b>		
35	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
36	Total Operating Expense	750,000	750,000
37	<b>COMMUNITY HEALTH CENTERS</b>		
38	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
39	Total Operating Expense	14,453,000	14,453,000
40	<b>PRENATAL SUBSTANCE USE &amp; PREVENTION</b>		
41	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
42	Total Operating Expense	119,965	119,965
43	<b>OPIOID OVERDOSE INTERVENTION</b>		
44	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
45	Total Operating Expense	250,000	250,000
46	<b>NURSE FAMILY PARTNERSHIP</b>		
47	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
48	Total Operating Expense	5,000,000	5,000,000
49	<b>HEARING AND BLIND SERVICES</b>		



1           **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
2           **Total Operating Expense**                           **500,000**                           **500,000**

3  
4   **Of the above appropriations for hearing and blind services, \$375,000 shall be annually**  
5   **deposited in the Hearing Aid Fund established under IC 16-35-8-3.**

6  
7           **LOCAL HEALTH MAINTENANCE FUND**  
8           **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
9           **Total Operating Expense**                           **3,915,209**                           **3,915,209**  
10          **Augmentation allowed.**

11  
12   **The amount appropriated from the tobacco master settlement agreement fund is in**  
13   **lieu of the appropriation provided for this purpose in IC 6-7-1-30.5 or any other law.**  
14   **Of the above appropriations for the local health maintenance fund, \$60,000 each year**  
15   **shall be used to provide additional funding to adjust funding through the formula in**  
16   **IC 16-46-10 to reflect population increases in various counties. Money appropriated**  
17   **to the local health maintenance fund must be allocated under the following schedule**  
18   **each year to each local board of health whose application for funding is approved by**  
19   **the state department of health:**

20		
21	<b>COUNTY POPULATION</b>	<b>AMOUNT OF GRANT</b>
22	over 499,999	94,112
23	100,000 - 499,999	72,672
24	50,000 - 99,999	48,859
25	under 50,000	33,139

26  
27           **LOCAL HEALTH DEPARTMENT ACCOUNT**  
28           **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
29           **Total Operating Expense**                           **3,000,000**                           **3,000,000**

30  
31   **The above appropriations for the local health department account are statutory distributions**  
32   **under IC 4-12-7.**

33  
34           **TOBACCO USE PREVENTION AND CESSATION PROGRAM**  
35           **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
36           **Total Operating Expense**                           **7,500,000**                           **7,500,000**

37  
38   **A minimum of 90% of the above appropriations shall be distributed as grants**  
39   **to local agencies and other entities with programs designed to reduce smoking.**

40  
41           **FOR THE INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED**  
42           **Personal Services**                                   **9,521,121**                           **9,521,121**  
43           **Other Operating Expense**                       **1,876,205**                       **1,876,205**

44  
45           **FOR THE INDIANA SCHOOL FOR THE DEAF**  
46           **Personal Services**                                   **14,394,996**                       **14,394,996**  
47           **Other Operating Expense**                       **2,238,712**                       **2,238,712**

48  
49   **C. VETERANS' AFFAIRS**



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**FOR THE INDIANA DEPARTMENT OF VETERANS' AFFAIRS**

Personal Services	1,452,580	1,452,580
Other Operating Expense	785,536	785,536

The above appropriations for personal services include funding for a women's veteran services officer and \$300,000 each year for six state veterans services officers.

**VETERAN SERVICE ORGANIZATIONS**

Total Operating Expense	910,000	910,000
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The above appropriations shall be used to assist veterans in securing available benefits. Of the above appropriations, the following amounts shall be allocated each fiscal year to the following organizations:

- American Legion: \$202,000
- Disabled Veterans: \$202,000
- Veterans of Foreign Wars: \$202,000
- AMVETS: \$202,000
- Vietnam Veterans: \$102,000

The allocations shall be administered by the Indiana Department of Veterans' Affairs.

**OPERATION OF VETERANS' CEMETERY**

Total Operating Expense	350,000	350,000
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**INDIANA VETERANS' HOME**

Veterans' Home Comfort and Welfare Fund (IC 10-17-9-7(d))

Total Operating Expense	10,000,000	10,000,000
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IVH Medicaid Reimbursement Fund

Total Operating Expense	14,500,000	14,500,000
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Augmentation allowed from the Comfort and Welfare Fund and the IVH Medicaid Reimbursement Fund.

**SECTION 9. [EFFECTIVE JULY 1, 2021]**

**EDUCATION**

**A. HIGHER EDUCATION**

**FOR INDIANA UNIVERSITY**

**BLOOMINGTON CAMPUS**

Total Operating Expense	201,961,310	204,487,954
Fee Replacement	20,864,079	20,740,449

**FOR INDIANA UNIVERSITY REGIONAL CAMPUSES**

**EAST**

Total Operating Expense	14,047,315	14,507,370
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**KOKOMO**



		<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Total Operating Expense	16,059,485	16,403,426	
2	<b>NORTHWEST</b>			
3	Total Operating Expense	18,870,523	19,325,962	
4	Fee Replacement	4,181,247	4,190,132	
5	<b>SOUTH BEND</b>			
6	Total Operating Expense	24,873,721	25,316,984	
7	Fee Replacement	1,445,375	1,451,375	
8	<b>SOUTHEAST</b>			
9	Total Operating Expense	20,890,749	21,252,471	
10	Fee Replacement	1,689,180	1,702,750	
11	<b>FORT WAYNE HEALTH SCIENCES PROGRAM</b>			
12	Total Operating Expense	4,971,250	4,971,250	
13				
14	<b>TOTAL APPROPRIATION - INDIANA UNIVERSITY REGIONAL CAMPUSES</b>			
15		107,028,845	109,121,720	
16				
17	<b>FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY</b>			
18	<b>AT INDIANAPOLIS (IUPUI)</b>			
19	<b>I. U. SCHOOLS OF MEDICINE AND DENTISTRY</b>			
20	Total Operating Expense	105,712,799	107,827,053	
21	Fee Replacement	7,006,738	6,982,835	
22				
23	<b>FOR INDIANA UNIVERSITY SCHOOL OF MEDICINE</b>			
24	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - EVANSVILLE</b>			
25	Total Operating Expense	2,212,633	2,256,886	
26	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - FORT WAYNE</b>			
27	Total Operating Expense	2,068,129	2,109,492	
28	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - NORTHWEST - GARY</b>			
29	Total Operating Expense	2,766,537	2,821,868	
30	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - LAFAYETTE</b>			
31	Total Operating Expense	2,513,302	2,563,568	
32	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - MUNCIE</b>			
33	Total Operating Expense	2,300,988	2,347,008	
34	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - SOUTH BEND</b>			
35	Total Operating Expense	2,163,502	2,206,772	
36	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - TERRE HAUTE</b>			
37	Total Operating Expense	2,500,983	2,551,003	
38				
39	The Indiana University School of Medicine - Indianapolis shall submit to the Indiana			
40	commission for higher education before May 15 of each year an accountability report			
41	containing data on the number of medical school graduates who entered primary care			
42	physician residencies in Indiana from the school's most recent graduating class.			
43				
44	<b>FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY AT INDIANAPOLIS (IUPUI)</b>			
45	<b>GENERAL ACADEMIC DIVISIONS</b>			
46	Total Operating Expense	111,103,662	115,592,109	
47	Fee Replacement	6,910,541	6,926,049	
48				
49	<b>TOTAL APPROPRIATIONS - IUPUI</b>			





1 laboratory system (ADDL), which consists of the main ADDL at West Lafayette, the  
 2 bangs disease testing service at West Lafayette, and the southern branch of ADDL  
 3 Southern Indiana Purdue Agricultural Center (SIPAC) in Dubois County. The above  
 4 appropriations are in addition to any user charges that may be established and  
 5 collected under IC 21-46-3-5. Notwithstanding IC 21-46-3-4, the trustees of  
 6 Purdue University may approve reasonable charges for testing for pseudorabies.

7			
8	<b>STATEWIDE TECHNOLOGY</b>		
9	Total Operating Expense	6,695,258	6,695,258
10	<b>COUNTY AGRICULTURAL EXTENSION EDUCATORS</b>		
11	Total Operating Expense	7,487,816	7,487,816
12	<b>AGRICULTURAL RESEARCH AND EXTENSION - CROSSROADS</b>		
13	Total Operating Expense	8,492,325	8,492,325
14	<b>CENTER FOR PARALYSIS RESEARCH</b>		
15	Total Operating Expense	522,558	522,558
16	<b>IN TECH ASST. AND ADV. MFG. COMPETITIVENESS PROGRAM</b>		
17	Total Operating Expense	4,430,212	4,430,212
18			
19	<b>FOR INDIANA STATE UNIVERSITY</b>		
20	Total Operating Expense	72,063,968	73,699,636
21	Fee Replacement	11,044,480	11,051,288
22	<b>DUAL CREDIT</b>		
23	Total Operating Expense	199,620	199,620
24	<b>NURSING PROGRAM</b>		
25	Total Operating Expense	204,000	204,000
26	<b>PRINCIPAL LEADERSHIP ACADEMY</b>		
27	Total Operating Expense	600,000	600,000
28	<b>DEGREE LINK</b>		
29	Total Operating Expense	446,438	446,438
30			
31	<b>FOR UNIVERSITY OF SOUTHERN INDIANA</b>		
32	Total Operating Expense	48,210,149	49,629,488
33	Fee Replacement	14,377,159	12,317,288
34	<b>DUAL CREDIT</b>		
35	Total Operating Expense	555,480	555,480
36	<b>HISTORIC NEW HARMONY</b>		
37	Total Operating Expense	486,878	486,878
38			
39	<b>FOR BALL STATE UNIVERSITY</b>		
40	Total Operating Expense	134,408,873	135,849,263
41	Fee Replacement	24,739,019	24,741,019
42	<b>DUAL CREDIT</b>		
43	Total Operating Expense	238,815	238,815
44	<b>ENTREPRENEURIAL COLLEGE</b>		
45	Total Operating Expense	2,500,000	2,500,000
46	<b>ACADEMY FOR SCIENCE, MATHEMATICS, AND HUMANITIES</b>		
47	Total Operating Expense	4,384,956	4,384,956
48			
49	<b>FOR VINCENNES UNIVERSITY</b>		



		<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
		<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>Total Operating Expense</b>	<b>43,561,521</b>	<b>44,398,883</b>	
2	<b>Fee Replacement</b>	<b>6,204,550</b>	<b>5,507,270</b>	
3	<b>DUAL CREDIT</b>			
4	<b>Total Operating Expense</b>	<b>4,315,365</b>	<b>4,315,365</b>	
5	<b>CAREER AND TECHNICAL EARLY COLLEGE PROGRAM</b>			
6	<b>Total Operating Expense</b>	<b>3,000,000</b>	<b>3,000,000</b>	

7  
8 **Additional Early College sites may be established upon approval by the Commission for**  
9 **Higher Education and review by the budget committee.**

10				
11	<b>FOR IVY TECH COMMUNITY COLLEGE</b>			
12	<b>Total Operating Expense</b>	<b>229,890,923</b>	<b>234,416,671</b>	
13	<b>Fee Replacement</b>	<b>28,938,873</b>	<b>28,484,398</b>	
14	<b>DUAL CREDIT</b>			
15	<b>Total Operating Expense</b>	<b>17,073,720</b>	<b>17,073,720</b>	
16	<b>STATEWIDE NURSING</b>			
17	<b>Total Operating Expense</b>	<b>85,411</b>	<b>85,411</b>	
18	<b>TESTING CENTERS</b>			
19	<b>Total Operating Expense</b>	<b>710,810</b>	<b>710,810</b>	
20	<b>INDIANA RURAL EDUCATION INITIATIVE</b>			
21	<b>Total Operating Expense</b>	<b>1,057,738</b>	<b>1,057,738</b>	

22  
23 **The sums herein appropriated to Indiana University, Purdue University, Indiana State**  
24 **University, University of Southern Indiana, Ball State University, Vincennes University,**  
25 **and Ivy Tech Community College are in addition to all income of said institutions,**  
26 **respectively, from all permanent fees and endowments and from all land grants, fees,**  
27 **earnings, and receipts, including gifts, grants, bequests, and devises, and receipts**  
28 **from any miscellaneous sales from whatever source derived.**

29  
30 **All such income and all such fees, earnings, and receipts on hand June 30, 2021,**  
31 **and all such income and fees, earnings, and receipts accruing thereafter are hereby**  
32 **appropriated to the boards of trustees or directors of the aforementioned institutions**  
33 **and may be expended for any necessary expenses of the respective institutions, including**  
34 **university hospitals, schools of medicine, nurses' training schools, schools of dentistry,**  
35 **and agricultural extension and experimental stations. However, such income, fees,**  
36 **earnings, and receipts may be used for land and structures only if approved by the**  
37 **governor and the budget agency.**

38  
39 **The above appropriations to Indiana University, Purdue University, Indiana State**  
40 **University, University of Southern Indiana, Ball State University, Vincennes University,**  
41 **and Ivy Tech Community College include the employers' share of Social Security payments**  
42 **for university employees under the public employees' retirement fund, or institutions**  
43 **covered by the Indiana state teachers' retirement fund. The funds appropriated also**  
44 **include funding for the employers' share of payments to the public employees' retirement**  
45 **fund and to the Indiana state teachers' retirement fund at a rate to be established**  
46 **by the retirement funds for both fiscal years for each institution's employees covered**  
47 **by these retirement plans.**

48  
49 **The treasurers of Indiana University, Purdue University, Indiana State University,**





1      **University of Southern Indiana, Ball State University, Vincennes University, and**  
 2      **Ivy Tech Community College shall, at the end of each three (3) month period,**  
 3      **prepare and file with the auditor of state a financial statement that shall show**  
 4      **in total all revenues received from any source, together with a consolidated**  
 5      **statement of disbursements for the same period. The budget director shall**  
 6      **establish the requirements for the form and substance of the reports.**

7  
 8      **The reports of the treasurer also shall contain in such form and in such detail as**  
 9      **the governor and the budget agency may specify, complete information concerning**  
 10     **receipts from all sources, together with any contracts, agreements, or arrangements**  
 11     **with any federal agency, private foundation, corporation, or other entity from which**  
 12     **such receipts accrue.**

13  
 14     **All such treasurers' reports are matters of public record and shall include without**  
 15     **limitation a record of the purposes of any and all gifts and trusts with the sole**  
 16     **exception of the names of those donors who request to remain anonymous.**

17  
 18     **Notwithstanding IC 4-10-11, the auditor of state shall draw warrants to the treasurers**  
 19     **of Indiana University, Purdue University, Indiana State University, University of**  
 20     **Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community**  
 21     **College on the basis of vouchers stating the total amount claimed against each fund or**  
 22     **account, or both, but not to exceed the legally made appropriations.**

23  
 24     **For universities and colleges supported in whole or in part by state funds, grant**  
 25     **applications and lists of applications need only be submitted upon request to the**  
 26     **budget agency for review and approval or disapproval and, unless disapproved by**  
 27     **the budget agency, federal grant funds may be requested and spent without approval**  
 28     **by the budget agency.**

29  
 30     **For all university special appropriations, an itemized list of intended expenditures,**  
 31     **in such form as the governor and the budget agency may specify, shall be submitted**  
 32     **to support the allotment request. All budget requests for university special appropriations**  
 33     **shall be furnished in a like manner and as a part of the operating budgets of the state**  
 34     **universities.**

35  
 36     **The trustees of Indiana University, the trustees of Purdue University, the trustees**  
 37     **of Indiana State University, the trustees of University of Southern Indiana, the**  
 38     **trustees of Ball State University, the trustees of Vincennes University, and the**  
 39     **trustees of Ivy Tech Community College are hereby authorized to accept federal grants,**  
 40     **subject to IC 4-12-1.**

41  
 42     **Fee replacement funds are to be distributed as requested by each institution, on**  
 43     **payment due dates, subject to available appropriations.**

44  
 45     **FOR THE MEDICAL EDUCATION BOARD**  
 46     **FAMILY PRACTICE RESIDENCY FUND**

47             **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
 48             **Total Operating Expense**                     **1,852,698**                     **1,852,698**

49



1     **Of the above appropriations, \$1,000,000 each year shall be distributed as grants**  
2     **for the purpose of improving family practice residency programs serving medically**  
3     **underserved areas.**

4  
5     **FOR THE GRADUATE MEDICAL EDUCATION BOARD**  
6     **MEDICAL RESIDENCY EDUCATION GRANTS**  
7     **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
8     **Total Operating Expense                   4,000,000                   4,000,000**

9  
10    **The above appropriations for medical residency education grants are to be distributed**  
11    **in accordance with IC 21-13-6.5.**

12  
13    **FOR THE COMMISSION FOR HIGHER EDUCATION**  
14    **Total Operating Expense                   2,764,059                   2,764,059**  
15    **FREEDOM OF CHOICE GRANTS**  
16    **Total Operating Expense                   66,225,902                  66,225,902**  
17    **HIGHER EDUCATION AWARD PROGRAM**  
18    **Total Operating Expense                  101,425,081                101,425,081**

19  
20    **For the higher education awards and freedom of choice grants made for the**  
21    **biennium, the following guidelines shall be used, notwithstanding current administrative**  
22    **rule or practice:**

- 23    **(1) The commission shall maintain the proportionality of award maximums for public,**  
24    **private, and proprietary institutions when setting forth amounts under IC 21-12-1.7.**  
25    **(2) Minimum Award: No award shall be less than \$600.**  
26    **(3) The commission shall reduce award amounts as necessary to stay within the appropriation.**

27  
28    **TUITION AND FEE EXEMPTION FOR CHILDREN OF VETERANS AND**  
29    **PUBLIC SAFETY OFFICERS**  
30    **Total Operating Expense                  31,773,696                31,773,696**  
31    **MIDWEST HIGHER EDUCATION COMPACT**  
32    **Total Operating Expense                  115,000                    115,000**  
33    **ADULT STUDENT GRANT APPROPRIATION**  
34    **Total Operating Expense                  7,579,858                7,579,858**

35  
36    **Priority for awards made from the above appropriation shall be given first to eligible**  
37    **students meeting TANF income eligibility guidelines as determined by the family**  
38    **and social services administration and second to eligible students who received**  
39    **awards from the adult grant fund during the school year associated with the biennial**  
40    **budget year. Funds remaining shall be distributed according to procedures established**  
41    **by the commission. The maximum grant that an applicant may receive for a particular**  
42    **academic term shall be established by the commission but shall in no case be greater**  
43    **than a grant for which an applicant would be eligible under IC 21-12-3 if the applicant**  
44    **were a full-time student. The commission shall collect and report to the family and**  
45    **social services administration (FSSA) all data required for FSSA to meet the data**  
46    **collection and reporting requirements in 45 CFR Part 265.**

47  
48    **The family and social services administration, division of family resources, shall**  
49    **apply all qualifying expenditures for the part-time grant program toward Indiana's**



1 maintenance of effort under the federal Temporary Assistance for Needy Families  
 2 (TANF) program (45 CFR 260 et seq.).

3  
 4 **STEM TEACHER RECRUITMENT FUND**  
 5 **Total Operating Expense** **5,000,000** **5,000,000**

6  
 7 The above appropriations may be used to provide grants to nonprofit organizations  
 8 that place new science, technology, engineering, and math teachers in elementary  
 9 and high schools located in underserved areas.

10  
 11 **TEACHER RESIDENCY GRANT PROGRAM (IC 21-18-15.1)**  
 12 **Total Operating Expense** **1,000,000** **1,000,000**

13 **MINORITY TEACHER SCHOLARSHIP FUND (IC 21-13-2-1)**  
 14 **Total Operating Expense** **400,000** **400,000**

15 **HIGH NEED STUDENT TEACHING STIPEND FUND (IC 21-13-7)**  
 16 **Total Operating Expense** **450,000** **450,000**

17 **MINORITY STUDENT TEACHING STIPEND FUND (IC 21-13-8)**  
 18 **Total Operating Expense** **50,000** **50,000**

19 **EARN INDIANA WORK STUDY PROGRAM**  
 20 **Total Operating Expense** **606,099** **606,099**

21 **21ST CENTURY - ADMINISTRATIVE**  
 22 **Total Operating Expense** **1,645,774** **1,645,774**

23 **21ST CENTURY SCHOLAR AWARDS**  
 24 **Total Operating Expense** **166,270,623** **166,270,623**

25  
 26 The commission shall collect and report to the family and social services administration  
 27 (FSSA) all data required for FSSA to meet the data collection and reporting requirements  
 28 in 45 CFR 265.

29  
 30 The division of family resources shall apply all qualifying expenditures for the 21st  
 31 century scholar program toward Indiana's maintenance of effort under the federal  
 32 Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

33  
 34 **WORK AND LEARN INDIANA**  
 35 **Total Operating Expense** **250,000** **250,000**

36 **NEXT GENERATION HOOSIER EDUCATORS**  
 37 **Total Operating Expense** **6,082,400** **6,082,400**

38 **NATIONAL GUARD TUITION SCHOLARSHIP**  
 39 **Total Operating Expense** **3,676,240** **3,676,240**

40  
 41 The above appropriations for national guard scholarships plus reserve balances in  
 42 the fund shall be the total allowable state expenditure for the program in the  
 43 biennium.

44  
 45 **PRIMARY CARE SCHOLARSHIP**  
 46 **Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**  
 47 **Total Operating Expense** **2,000,000** **2,000,000**

48  
 49 The above appropriations for primary care scholarships shall be distributed in accordance



1 with IC 21-13-9.

2  
3  
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9

<b>LEARN MORE INDIANA</b>		
Total Operating Expense	582,295	582,295
<b>STATEWIDE TRANSFER AND TECHNOLOGY</b>		
Total Operating Expense	913,263	913,263
<b>HIGH VALUE WORKFORCE READY CREDIT BEARING GRANT (IC 21-12-8)</b>		
Total Operating Expense	1,000,000	1,000,000

10 The above appropriations may be used to provide grants to adults who pursue high  
11 value certificates.

12

13 **FOR THE DEPARTMENT OF ADMINISTRATION**  
14 **COLUMBUS LEARNING CENTER LEASE PAYMENT**

Total Operating Expense	4,933,000	4,988,000
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16

17 **B. ELEMENTARY AND SECONDARY EDUCATION**

18

19 **FOR THE DEPARTMENT OF EDUCATION**

20 **17,529,420 17,529,420**

21 **Professional Standards Fund (IC 20-28-2-10)**

22 **1,237,940 1,237,940**

23 **Augmentation allowed from the Professional Standards Fund.**

24

25 The amounts specified from the General Fund and the Professional Standards Fund  
26 are for the following purposes:

27

Personal Services	13,499,980	13,499,980
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Other Operating Expense	5,267,380	5,267,380
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30

31 The above appropriations include funds to provide state support to educational service  
32 centers.

33

34 **PUBLIC TELEVISION DISTRIBUTION**

Total Operating Expense	3,123,750	3,123,750
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36

37 The Indiana Public Broadcasting Stations, Inc., shall submit a distribution plan  
38 for the eight Indiana public television stations for approval by the budget agency  
39 after review by the budget committee. Of the above appropriations, at least one  
40 seventh of the funds each year shall be set aside and distributed equally among  
41 all of the public radio stations.

42

43 **STEM PROGRAM ALIGNMENT**

Total Operating Expense	3,950,000	4,550,000
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45

46 The above appropriations for STEM program alignment shall be used to provide grants  
47 to high-need schools (as determined by a needs assessment conducted in partnership  
48 with a state research institution) for the purpose of implementing qualified STEM  
49 curricula and professional development plans, to develop methods of evaluating STEM



1      **curricula and professional development plans for the purpose of awarding STEM grants,**  
2      **to develop a system for measuring student growth in critical thinking, problem-solving,**  
3      **and other STEM-based skills in schools that receive STEM grants. The department**  
4      **shall provide an annual report to the general assembly, the office of the governor,**  
5      **and the state board of education describing the department's progress toward**  
6      **implementing the state's STEM plan. All data collected by the department shall be**  
7      **tracked electronically and shared with the management and performance hub for the**  
8      **purpose of collecting longitudinal data.**

9  
10      **Of the above appropriations, \$600,000 in FY 2022 shall and in FY 2023 up to \$1,200,000**  
11      **shall be used to provide grants to colleges or universities for the purpose of supporting**  
12      **programs and statewide initiatives dedicated to increasing student enrollment and**  
13      **student scores in math and science Advanced Placement courses.**

14  
15      **Of the above appropriations, \$350,000 shall be used for each fiscal year to provide**  
16      **grants to school corporations or schools to purchase robotic technology and professional**  
17      **development endorsed by the Council of Administrators of Special Education to improve**  
18      **the social and behavioral skills for students with autism.**

19  
20      **Of the above appropriations, \$300,000 each fiscal year shall be used to partner**  
21      **with the commission for higher education to provide professional development and**  
22      **technical assistance to schools that pilot the transitions math course for students**  
23      **transitioning from secondary to post-secondary education.**

24  
25      **INDIANA BAR FOUNDATION - WE THE PEOPLE**

Total Operating Expense	300,000	300,000
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27      **RILEY HOSPITAL**

Total Operating Expense	212,500	212,500
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29      **BEST BUDDIES**

Total Operating Expense	175,206	175,206
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31      **SCHOOL TRAFFIC SAFETY**

Total Operating Expense	227,143	227,143
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33      **CHARTER AND INNOVATION NETWORK SCHOOL GRANT PROGRAM**

Total Operating Expense	36,700,000	36,700,000
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35      **SPECIAL EDUCATION (S-5)**

Total Operating Expense		48,140,000
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37  
38      **The above appropriations for special education are made under IC 20-35-6-2.**

39  
40      **NEXT LEVEL COMPUTER SCIENCE PROGRAM**

Total Operating Expense	3,000,000	3,000,000
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42      **SPECIAL EDUCATION EXCISE**

43      **Excise Tax Funds of the Alcohol Beverage Commission (IC 20-35-4-4)**

Total Operating Expense	172,856	172,856
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45      **Augmentation allowed.**

46      **TEACHERS' SOCIAL SECURITY AND RETIREMENT DISTRIBUTION**

Total Operating Expense	2,157,521	2,157,521
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48  
49      **The above appropriations shall be distributed by the department of education on a**



1 monthly basis and in approximately equal payments to special education cooperatives,  
 2 area career and technical education schools, and other governmental entities that  
 3 received state teachers' Social Security distributions for certified education personnel  
 4 (excluding the certified education personnel funded through federal grants) during  
 5 the fiscal year beginning July 1, 1992, and ending June 30, 1993, and for the units  
 6 under the Indiana state teachers' retirement fund, the amount they received during  
 7 the 2002-2003 state fiscal year for teachers' retirement. If the total amount to be  
 8 distributed is greater than the total appropriation, the department of education  
 9 shall reduce each entity's distribution proportionately.

10  
11           **DISTRIBUTION FOR TUITION SUPPORT**

12 <b>Total Operating Expense</b>	7,604,581,981	7,828,392,813
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13  
14           The above appropriations for tuition support are to be distributed in accordance  
 15 with a statute enacted for this purpose during the 2021 session of the general assembly.  
 16

17           If the above appropriations for distribution for tuition support are more than the  
 18 amount required by statute, the excess shall revert to the general fund.  
 19

20           The above appropriations for tuition support shall be made each fiscal year under  
 21 a schedule set by the budget agency and approved by the governor. The schedule shall  
 22 provide for at least twelve (12) payments made at least once every forty (40) days,  
 23 and the aggregate of the payments in each fiscal year shall equal the amount required  
 24 by statute.  
 25

26           **TEACHER APPRECIATION GRANTS**

27 <b>Total Operating Expense</b>	37,500,000	37,500,000
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28  
29           It is the intent of the 2021 general assembly that the above appropriations for  
 30 teacher appreciation grants shall be the total allowable state expenditure for the  
 31 program. If disbursements are anticipated to exceed the total appropriation for  
 32 a state fiscal year, the department of education shall reduce the distributions  
 33 proportionately.  
 34

35           **DISTRIBUTION FOR SUMMER SCHOOL**

36 <b>Total Operating Expense</b>	18,360,000	18,360,000
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37  
38           It is the intent of the 2021 general assembly that the above appropriations for  
 39 summer school shall be the total allowable state expenditure for the program.  
 40 Therefore, if the expected disbursements are anticipated to exceed the total  
 41 appropriation for that state fiscal year, then the department of education shall  
 42 reduce the distributions proportionately.  
 43

44           **DISTRIBUTION FOR ADULT LEARNERS**

45 <b>Total Operating Expense</b>	40,331,250	40,331,250
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46           **EARLY INTERVENTION PROGRAM AND READING DIAGNOSTIC ASSESSMENT**

47 <b>Total Operating Expense</b>	3,225,130	3,225,130
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48  
49           The above appropriations for the early intervention program may be used for grants



1 to local school corporations for grant proposals for early intervention programs.

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The above appropriations may be used by the department of education for the reading diagnostic assessment and subsequent remedial programs or activities. The reading diagnostic assessment program, as approved by the board, is to be made available on a voluntary basis to all Indiana public and accredited nonpublic school first and second grade students upon the approval of the governing body of the school corporations or the accredited nonpublic school. The board shall determine how the funds will be distributed for the assessment and related remediation. The department or its representative shall provide progress reports on the assessment as requested by the board.

**NATIONAL SCHOOL LUNCH PROGRAM**

Total Operating Expense	5,033,086	5,108,582
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**CURRICULAR MATERIAL REIMBURSEMENT**

Total Operating Expense	39,000,000	39,000,000
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Before a school corporation or an accredited nonpublic school may receive a distribution under the textbook reimbursement program, the school corporation or accredited nonpublic school shall provide to the department the requirements established in IC 20-33-5-2. The department shall provide to the family and social services administration (FSSA) all data required for FSSA to meet the data collection reporting requirement in 45 CFR 265. The family and social services administration, division of family resources, shall apply all qualifying expenditures for the textbook reimbursement program toward Indiana's maintenance of effort under the federal Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

**TESTING**

Total Operating Expense	22,355,000	22,355,000
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28  
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32  
33

The above appropriations are for assessments, including special education alternate assessments, as determined by the state board of education and the department of education.

**REMEDATION TESTING**

Total Operating Expense	11,711,344	11,711,344
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34  
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41  
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44

The above appropriations for remediation testing are for grants to public and accredited nonpublic schools through the department of education. Public and accredited nonpublic schools shall use the grants to fund formative tests to identify students who require remediation. Prior to distribution to public and accredited nonpublic schools, the grant amounts and formula shall be submitted to the state board of education and the budget agency for review and approval, and the department of education shall provide a report to the budget committee.

**ADVANCED PLACEMENT PROGRAM**

Other Operating Expense	5,200,000	5,200,000
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45  
46  
47  
48  
49

The above appropriations for the Advanced Placement Program are to provide funding



1 for students of accredited public and nonpublic schools to take the College Board  
 2 Advanced Placement math, English, and science exams. Any remaining funds available  
 3 after exam fees have been paid shall be prioritized for use by teachers of math  
 4 and science Advanced Placement courses to attend professional development training  
 5 for those courses.

6  
 7 **PSAT PROGRAM**

8 Other Operating Expense	1,900,000	1,900,000
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9  
 10 The above appropriations for the PSAT program are to provide funding for students  
 11 of accredited public and nonpublic schools in grade 10 and 11 to take the PSAT exam.

12  
 13 **NON-ENGLISH SPEAKING PROGRAM**

14 Total Operating Expense	27,500,000	27,500,000
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15  
 16 The above appropriations for the Non-English Speaking Program are for students  
 17 who have a primary language other than English and limited English proficiency,  
 18 as determined by using the WIDA Consortium ACCESS assessment.

19  
 20 The grant amount is determined as follows:

- 21 (1) Determine the number of students who score at level one (1) or level two (2)  
 22 on the WIDA Consortium ACCESS assessment or who are English language learners who  
 23 have severe special needs that require a different test to assess English proficiency  
 24 multiplied by five hundred twenty-four dollars (\$524) for state fiscal years beginning  
 25 after June 30, 2021.  
 26 (2) Determine the number of students who score at level three (3) or level four (4)  
 27 on the WIDA Consortium ACCESS assessment or who score at level five (5) or higher  
 28 on the Tier A form of the WIDA Consortium ACCESS assessment multiplied by three  
 29 hundred sixty-six dollars (\$366) for state fiscal years beginning after June 30, 2021.  
 30 (3) Determine the sum of the subdivision (1) amount plus the subdivision (2) amount.  
 31

32 It is the intent of the 2021 general assembly that the above appropriations for  
 33 the Non-English Speaking Program shall be the total allowable state expenditure  
 34 for the program. If distributions are anticipated to exceed the total appropriations  
 35 for the state fiscal year, the department of education shall reduce each school  
 36 corporation's and charter school's distribution proportionately.  
 37

38 **GIFTED AND TALENTED EDUCATION PROGRAM**

39 Total Operating Expense	11,095,389	11,095,389
----------------------------	------------	------------

40  
 41 In each fiscal year, \$500,000 shall be made available to school corporations and  
 42 charter schools to purchase verbal and quantitative reasoning tests to be administered  
 43 to all students within the corporation or charter school that are enrolled in kindergarten,  
 44 second grade, and fifth grade.

45  
 46 **ALTERNATIVE EDUCATION**

47 Total Operating Expense	5,306,394	5,306,394
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48  
 49 The above appropriations include funding to provide \$10,000 for each child in





1 recovery from alcohol or drug abuse who attends a charter school accredited by  
 2 the National Association of Recovery Schools. This funding is in addition to tuition  
 3 support for the charter school.

4  
 5 **SENATOR DAVID C. FORD EDUCATIONAL TECHNOLOGY PROGRAM**  
 6 **Total Operating Expense** 3,086,071 3,086,071

7  
 8 The department shall use the funds to make grants to school corporations to  
 9 promote student learning through the use of technology. Notwithstanding distribution  
 10 guidelines in IC 20-20-13, the department shall develop guidelines for distribution  
 11 of the grants.

12  
 13 **SCHOOL BUSINESS OFFICIALS LEADERSHIP ACADEMY**  
 14 **Total Operating Expense** 127,500 127,500

15  
 16 The department shall make available the above appropriations to the Indiana  
 17 Association of School Business Officials to assist in the creation of an academy  
 18 designed to strengthen the management and leadership skills of practicing Indiana  
 19 school business officials.

20  
 21 **SCHOOL INTERNET CONNECTION**  
 22 **Total Operating Expense** 3,415,000 3,415,000

23 **DUAL IMMERSION PILOT PROGRAM**  
 24 **Total Operating Expense** 425,000 425,000

25  
 26 **FOR THE STATE BOARD OF EDUCATION**  
 27 **Total Operating Expense** 1,831,499 1,831,499

28  
 29 The above appropriations for the Indiana state board of education are for the academic  
 30 standards project to distribute copies of the academic standards and provide teachers  
 31 with curriculum frameworks, for special evaluation and research projects, including  
 32 national and international assessments, and for state board administrative expenses.

33  
 34 **FOR THE INDIANA CHARTER SCHOOL BOARD**  
 35 **Total Operating Expense** 444,059 444,059

36  
 37 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**  
 38 **TEACHERS' RETIREMENT FUND DISTRIBUTION**  
 39 **Other Operating Expense** 905,800,000 935,100,000  
 40 **Augmentation allowed.**

41  
 42 If the amount actually required under the pre-1996 account of the teachers'  
 43 retirement fund for actual benefits for the Post Retirement Pension Increases that  
 44 are funded on a "pay as you go" basis plus the base benefits under the pre-1996  
 45 account of the teachers' retirement fund is:

- 46 (1) greater than the above appropriations for a year, after notice to the governor  
 47 and the budget agency of the deficiency, the above appropriation for the year shall  
 48 be augmented from the state general fund. Any augmentation shall be included in  
 49 the required pension stabilization calculation under IC 5-10.4; or



1 (2) less than the above appropriations for a year, the excess shall be retained in the  
 2 state general fund. The portion of the benefit funded by the annuity account and  
 3 the actuarially funded Post Retirement Pension Increases shall not be part of this  
 4 calculation.

5  
 6 **C. OTHER EDUCATION**

7  
 8 **FOR THE EDUCATION EMPLOYMENT RELATIONS BOARD**

Personal Services	821,734	821,734
Other Operating Expense	162,971	162,971

11  
 12 **FOR THE STATE LIBRARY**

Personal Services	2,508,960	2,508,960
Other Operating Expense	256,603	256,603

15 **STATEWIDE LIBRARY SERVICES**

Total Operating Expense	1,184,343	1,184,343
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17 **LIBRARY SERVICES FOR THE BLIND - ELECTRONIC NEWSLINES**

Other Operating Expense	153,000	153,000
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19 **ACADEMY OF SCIENCE**

Total Operating Expense	4,357	4,357
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21 **HISTORICAL MARKER PROGRAM**

Total Operating Expense	8,649	8,649
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23 **INSPIRE**

Total Operating Expense	1,382,250	1,382,250
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25 **LOCAL LIBRARY CONNECTIVITY GRANT**

Total Operating Expense	1,419,434	1,419,434
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27  
 28 **FOR THE ARTS COMMISSION**

Personal Services	529,978	529,978
Other Operating Expense	2,802,439	2,802,439

31  
 32 The above appropriations to the arts commission includes \$650,000 each year to  
 33 provide grants to:

- 34 (1) the arts organizations that have most recently qualified for general operating  
 35 support as major arts organizations as determined by the arts commission; and  
 36 (2) the significant regional organizations that have most recently qualified  
 37 for general operating support as mid-major arts organizations, as determined  
 38 by the arts commission and its regional re-granting partners.

39  
 40 **SECTION 10. [EFFECTIVE JULY 1, 2021]**

41  
 42 **DISTRIBUTIONS**

43  
 44 **FOR THE AUDITOR OF STATE**

45 **GAMING TAX**

Total Operating Expense	50,500,000	50,500,000
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47 Augmentation allowed.

48 **ALCOHOL BEVERAGE COMMISSION GALLONAGE TAX**

Total Operating Expense	9,864,160	9,864,160
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1           **Augmentation allowed.**

2  
3 **SECTION 11. [EFFECTIVE JULY 1, 2021]**

4  
5       **The following allocations of federal funds are available for career and technical**  
6 **education under the Carl D. Perkins Career and Technical Education Act of 2006 (20**  
7 **U.S.C. 2301 et seq. for Career and Technical Education). These funds shall be received**  
8 **by the workforce cabinet and may be allocated by the budget agency after consultation**  
9 **with the workforce cabinet and any other state agencies, commissions, or organizations**  
10 **required by state law. Funds shall be allocated to these agencies in accordance**  
11 **with the allocations specified below:**

12 <b>STATE PROGRAMS AND LEADERSHIP</b>		
13                           1,614,568	1,614,568	
14 <b>SECONDARY VOCATIONAL PROGRAMS</b>		
15                           16,416,383	16,416,383	
16 <b>POSTSECONDARY VOCATIONAL PROGRAMS</b>		
17                           8,878,505	8,878,505	

18  
19  
20 **SECTION 12. [EFFECTIVE JULY 1, 2021]**

21  
22       **In accordance with IC 20-20-38, the budget agency, upon the request of the workforce**  
23 **cabinet, may proportionately augment or reduce an allocation of federal funds made**  
24 **under SECTION 11 of this act.**

25  
26 **SECTION 13. [EFFECTIVE JULY 1, 2021]**

27  
28       **Utility bills for the month of June, travel claims covering the period June 16 to**  
29 **June 30, payroll for the period of the last half of June, any interdepartmental**  
30 **bills for supplies or services for the month of June, and any other miscellaneous**  
31 **expenses incurred during the period June 16 to June 30 shall be charged to**  
32 **the appropriation for the succeeding year. No interdepartmental bill shall be recorded**  
33 **as a refund of expenditure to any current year allotment account for supplies or**  
34 **services rendered or delivered at any time during the preceding June period.**

35  
36 **SECTION 14. [EFFECTIVE JULY 1, 2021]**

37  
38       **The budget agency, under IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation**  
39 **with the Indiana department of administration, may fix the amount of reimbursement**  
40 **for traveling expenses (other than transportation) for travel within the limits of**  
41 **Indiana. This amount may not exceed actual lodging and miscellaneous expenses**  
42 **incurred. A person in travel status, as defined by the state travel policies and**  
43 **procedures established by the Indiana department of administration and the budget**  
44 **agency, is entitled to a meal allowance not to exceed during any twenty-four (24)**  
45 **hour period the standard meal allowances established by the federal Internal Revenue**  
46 **Service.**

47  
48       **All appropriations provided by this act or any other statute, for traveling and**  
49 **hotel expenses for any department, officer, agent, employee, person, trustee, or**



1 commissioner, are to be used only for travel within the state of Indiana, unless  
2 those expenses are incurred in traveling outside the state of Indiana on trips that  
3 previously have received approval as required by the state travel policies and procedures  
4 established by the Indiana department of administration and the budget agency. With  
5 the required approval, a reimbursement for out-of-state travel expenses may be granted  
6 in an amount not to exceed actual lodging and miscellaneous expenses incurred.

7 A person in travel status is entitled to a meal allowance not to exceed during any  
8 twenty-four (24) hour period the standard meal allowances established by the federal  
9 Internal Revenue Service for properly approved travel within the continental United  
10 States and a minimum of \$50 during any twenty-four (24) hour period for properly  
11 approved travel outside the continental United States. However, while traveling  
12 in Japan, the minimum meal allowance shall not be less than \$90 for any twenty-four  
13 (24) hour period. While traveling in Korea and Taiwan, the minimum meal allowance  
14 shall not be less than \$85 for any twenty-four (24) hour period. While traveling  
15 in Singapore, China, Great Britain, Germany, the Netherlands, and France, the minimum  
16 meal allowance shall not be less than \$65 for any twenty-four (24) hour period.

17  
18 In the case of the state supported institutions of postsecondary education, approval  
19 for out-of-state travel may be given by the chief executive officer of the institution,  
20 or the chief executive officer's authorized designee, for the chief executive officer's  
21 respective personnel.

22  
23 Before reimbursing overnight travel expenses, the auditor of state shall require  
24 documentation as prescribed in the state travel policies and procedures established  
25 by the Indiana department of administration and the budget agency. No appropriation  
26 from any fund may be construed as authorizing the payment of any sum in excess of  
27 the standard mileage rates for personally owned transportation equipment established  
28 by the federal Internal Revenue Service when used in the discharge of state business.  
29 The Indiana department of administration and the budget agency may adopt policies  
30 and procedures relative to the reimbursement of travel and moving expenses of new  
31 state employees and the reimbursement of travel expenses of prospective employees  
32 who are invited to interview with the state.

33  
34 SECTION 15. [EFFECTIVE JULY 1, 2021]

35  
36 Notwithstanding IC 4-10-11-2.1, the salary per diem of members of boards, commissions,  
37 and councils who are entitled to a salary per diem is equal to \$100 per day. However,  
38 members of boards, commissions, or councils who receive an annual or a monthly salary  
39 paid by the state are not entitled to the salary per diem provided in IC 4-10-11-2.1.

40  
41 SECTION 16. [EFFECTIVE JULY 1, 2021]

42  
43 No payment for personal services shall be made by the auditor of state unless the  
44 payment has been approved by the budget agency or the designee of the budget agency.

45  
46 SECTION 17. [EFFECTIVE JULY 1, 2021]

47  
48 No warrant for operating expenses, capital outlay, or fixed charges shall be issued  
49 to any department or an institution unless the receipts of the department or institution



1 have been deposited into the state treasury for the month. However, if a department  
2 or an institution has more than \$10,000 in daily receipts, the receipts shall be  
3 deposited into the state treasury daily.  
4

5 SECTION 18. [EFFECTIVE JULY 1, 2021]  
6

7 In case of loss by fire or any other cause involving any state institution or department,  
8 the proceeds derived from the settlement of any claim for the loss shall be deposited  
9 in the state treasury, and the amount deposited is hereby reappropriated to the  
10 institution or department for the purpose of replacing the loss. If it is determined  
11 that the loss shall not be replaced, any funds received from the settlement of a  
12 claim shall be deposited into the state general fund.  
13

14 SECTION 19. [EFFECTIVE JULY 1, 2021]  
15

16 If an agency has computer equipment in excess of the needs of that agency, then  
17 the excess computer equipment may be sold under the provisions of surplus property  
18 sales, and the proceeds of the sale or sales shall be deposited in the state treasury.  
19 The amount so deposited is hereby reappropriated to that agency for other operating  
20 expenses of the then current year, if approved by the director of the budget agency.  
21

22 SECTION 20. [EFFECTIVE JULY 1, 2021]  
23

24 This act does not authorize any rehabilitation and repairs to any state buildings,  
25 nor does it allow that any obligations be incurred for lands and structures, without  
26 the prior approval of the budget director or the director's designee. This SECTION  
27 does not apply to contracts for the state universities supported in whole or in part  
28 by state funds.  
29

30 SECTION 21. [EFFECTIVE JULY 1, 2021]  
31

32 If an agency has an annual appropriation fixed by law, and if the agency also receives  
33 an appropriation in this act for the same function or program, the appropriation in  
34 this act supersedes any other appropriations and is the total appropriation for the  
35 agency for that program or function.  
36

37 SECTION 22. [EFFECTIVE JULY 1, 2021]  
38

39 The balance of any appropriation or funds heretofore placed or remaining to the  
40 credit of any division of the state of Indiana, and any appropriation or funds provided  
41 in this act placed to the credit of any division of the state of Indiana, the powers,  
42 duties, and functions whereof are assigned and transferred to any department for  
43 salaries, maintenance, operation, construction, or other expenses in the exercise  
44 of such powers, duties, and functions, shall be transferred to the credit of the  
45 department to which such assignment and transfer is made, and the same shall be  
46 available for the objects and purposes for which appropriated originally.  
47

48 SECTION 23. [EFFECTIVE JULY 1, 2021]  
49



1 The director of the division of procurement of the Indiana department of administration,  
2 or any other person or agency authorized to make purchases of equipment, shall not  
3 honor any requisition for the purchase of an automobile that is to be paid for from any  
4 appropriation made by this act or any other act, unless the following facts are shown  
5 to the satisfaction of the commissioner of the Indiana department of administration or  
6 the commissioner's designee:

7 (1) In the case of an elected state officer, it shall be shown that the duties of the  
8 office require driving about the state of Indiana in the performance of official duty.

9 (2) In the case of department or commission heads, it shall be shown that the statutory  
10 duties imposed in the discharge of the office require traveling a greater distance  
11 than one thousand (1,000) miles each month or that they are subject to official duty  
12 call at all times.

13 (3) In the case of employees, it shall be shown that the major portion of the duties  
14 assigned to the employee require travel on state business in excess of one thousand  
15 (1,000) miles each month, or that the vehicle is identified by the agency as an integral  
16 part of the job assignment.

17  
18 In computing the number of miles required to be driven by a department head or an  
19 employee, the distance between the individual's home and office or designated official  
20 station is not to be considered as a part of the total. Department heads shall annually  
21 submit justification for the continued assignment of each vehicle in their department,  
22 which shall be reviewed by the commissioner of the Indiana department of administration,  
23 or the commissioner's designee. There shall be an insignia permanently affixed on  
24 each side of all state owned cars, designating the cars as being state owned. However,  
25 this requirement does not apply to state owned cars driven by elected state officials  
26 or to cases where the commissioner of the Indiana department of administration or  
27 the commissioner's designee determines that affixing insignia on state owned cars  
28 would hinder or handicap the persons driving the cars in the performance of their  
29 official duties.

30  
31 SECTION 24. [EFFECTIVE JULY 1, 2021]  
32

33 When budget agency approval or review is required under this act, the budget agency  
34 may refer to the budget committee any budgetary or fiscal matter for an advisory  
35 recommendation. The budget committee may hold hearings and take any actions authorized  
36 by IC 4-12-1-11, and may make an advisory recommendation to the budget agency.  
37

38 SECTION 25. [EFFECTIVE JULY 1, 2021]  
39

40 Except as provided for under IC 4-12-18, the governor of the state of Indiana is  
41 solely authorized to accept on behalf of the state any and all federal funds available  
42 to the state of Indiana. Federal funds received under this SECTION are appropriated  
43 for purposes specified by the federal government, subject to allotment by the budget  
44 agency. The provisions of this SECTION and all other SECTIONS concerning the acceptance,  
45 disbursement, review, and approval of any grant, loan, or gift made by the federal  
46 government or any other source to the state or its agencies and political subdivisions  
47 shall apply, notwithstanding any other law.  
48

49 SECTION 26. [EFFECTIVE JULY 1, 2021]



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Except as provided for under IC 4-12-18, federal funds received as revenue by a state agency or department are not available to the agency or department for expenditure until allotment has been made by the budget agency under IC 4-12-1-12(d).

**FROM THE FEDERAL ECONOMIC STIMULUS FUND**

**A. FROM THE ACCOUNT CREATED FOR THE CORONAVIRUS AID, RELIEF, AND ECONOMIC SECURITY ACT (CARES ACT) - CORONAVIRUS RELIEF FUND**

**FOR THE INDIANA STATE POLICE**

**Indiana State Police COVID-19 Hazard Pay Stipends**

Total Operating Expense	2,000,000	0
Augmentation allowed.		

The above appropriations shall be used to provide a pandemic bonus to state troopers in the amount of \$1,600 per trooper in each state fiscal year.

**Indiana State Police Body Cameras**

Total Operating Expense	20,000,000	20,000,000
<b>Local Unit Body Camera Grants</b>		
Total Operating Expense	5,000,000	5,000,000

The above appropriation is for the purpose of providing matching grants to city, town, and county law enforcement agencies for the acquisition of body cameras. The following matching grant requirements apply:

**County:**

- (A) Fifty percent (50%), if the county has a population greater than or equal to fifty thousand (50,000).
- (B) Twenty-five percent (25%), if the county has a population of less than fifty thousand (50,000).

**City/Town:**

- (A) Fifty percent (50%), if the city or town has a population greater than or equal to ten thousand (10,000).
- (B) Twenty-five percent (25%), if the city or town has a population of less than ten thousand (10,000).

Grant proceeds may only be used for the purchase of body cameras and may not be used to purchase video storage equipment or services. Eligible law enforcement agencies may apply for grants in accordance with procedures established by the Indiana State Police.

**Multi Agency Academic Cooperative (MAAC) First Responder Regional Training Pilot**

Total Operating Expense	250,000	250,000
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**B. FROM THE ACCOUNT CREATED FOR THE AMERICAN RESCUE PLAN ACT (ARP ACT) - STATE FISCAL RECOVERY FUND**

**FOR THE LIEUTENANT GOVERNOR**

**Broadband Grants**



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>250,000,000</b>	<b>0</b>
2			
3	<b>The above appropriations shall be deposited in the Rural Broadband Fund (IC4-4-38.5-11).</b>		
4			
5	<b>FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION</b>		
6	<b>Regional Economic Acceleration and Development Initiative (READI)</b>		
7	<b>Total Operating Expense</b>		<b>150,000,000</b>
8			
9	<b>The above appropriations shall be deposited in the READI fund (IC 5-28-41-7)</b>		
10			
11	<b>Next Level Flights</b>		
12	<b>Total Operating Expense</b>		<b>10,000,000</b>
13			
14	<b>Of the above appropriation for next level flights, the Indiana economic development</b>		
15	<b>corporation may award up to three million dollars (\$3,000,000) to the Fort Wayne</b>		
16	<b>International Airport for a gate expansion project.</b>		
17			
18	<b>Career Accelerator IC 5-28-41</b>		
19	<b>Total Operating Expense</b>	<b>75,000,000</b>	<b>0</b>
20			
21	<b>The above appropriations shall be deposited in the Career Accelerator Fund (IC 5-34-2).</b>		
22			
23	<b>Indiana Internet of Things (IoT) Lab</b>		
24	<b>Total Operating Expense</b>	<b>500,000</b>	<b>500,000</b>
25			
26	<b>FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION</b>		
27	<b>Mental Health Grants</b>		
28	<b>Total Operating Expense</b>	<b>50,000,000</b>	<b>50,000,000</b>
29			
30	<b>FOR THE STATE DEPARTMENT OF HEALTH</b>		
31	<b>Health Issues and Challenges Grant Program</b>		
32	<b>Total Operating Expense</b>		<b>50,000,000</b>
33			
34	<b>The above appropriations shall be deposited in the health issues and challenges</b>		
35	<b>grant fund (IC 16-46-16.4-4).</b>		
36			
37	<b>C. FROM THE ACCOUNT CREATED FOR THE AMERICAN RESCUE PLAN ACT (ARP ACT) -</b>		
38	<b>CORONAVIRUS CAPITAL PROJECTS FUND</b>		
39			
40	<b>FOR THE INDIANA FINANCE AUTHORITY</b>		
41	<b>State Water Infrastructure Revolving Loan Program</b>		
42	<b>Total Operating Expense</b>	<b>50,000,000</b>	<b>50,000,000</b>
43	<b>Transportation and Water Infrastructure Local Grants</b>		
44	<b>Total Operating Expense</b>	<b>30,000,000</b>	<b>30,000,000</b>
45			
46	<b>FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION</b>		
47	<b>Inter-modal Transportation Study</b>		
48	<b>Total Operating Expense</b>	<b>1,200,000</b>	<b>0</b>
49			







1  
2           **TOTAL**                   **913,253,519**

3  
4   **The allocations provided under this SECTION are made from the state general**  
5 **fund, unless specifically authorized from other designated funds by this act. The**  
6 **budget agency, with the approval of the governor, in approving the allocation of**  
7 **funds pursuant to this SECTION, shall consider, as funds are available, allocations**  
8 **for the following specific uses, purposes, and projects:**

9  
10 **A. GENERAL GOVERNMENT**

11  
12 **FOR THE STATE BUDGET AGENCY**

Stadium Lease Rental	40,469,646	67,943,587
Convention Center Lease Rental	0	14,719,700
Indiana Motorsports Commission	7,000,000	7,000,000
Northwest Indiana Reg. Dev. Auth.	12,000,000	12,000,000

17  
18 **The above appropriation for water infrastructure assistance is for the creation of**  
19 **a leveraged loan program to provide grants, loans, and other financial assistance**  
20 **from the water infrastructure assistance fund in accordance with a statute enacted**  
21 **for this purpose by the 2019 General Assembly.**

22  
23 **STATE BUDGET AGENCY**

Enterprise Grant Management System	0	3,000,000
Capital Reserve Account	50,000,000	300,000,000

26  
27 **The above appropriation may be used for design and construction expenses for the**  
28 **Westville Correctional Facility, Evansville Police Post and Lab, and in FY 2022**  
29 **up to \$3,000,000 for A&E costs and in FY 2023 up to \$275,000,000 shall be used for**  
30 **a new consolidated campus for the Indiana School for the Deaf and the Indiana School**  
31 **for the Blind and Visually Impaired, or for another purpose after review by the**  
32 **budget committee.**

33  
34 **DEPARTMENT OF REVENUE**

Integrated Tax System	20,300,000	0
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35  
36 **DEPARTMENT OF ADMINISTRATION**

Preventive Maintenance	5,300,000	5,300,000
Repair and Rehabilitation	19,152,444	18,252,444

37  
38  
39 **DEPARTMENT OF ADMINISTRATION - LEASES**

NeuroDiagnostic Inst. Capital Lease	12,234,703	12,234,630
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40  
41 **STATE LIBRARY**

Repair and Rehabilitation	0	2,000,000
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42  
43 **INDIANA STATE FAIR**

Preventive Maintenance	1,045,000	1,045,000
Repair and Rehabilitation	1,775,552	4,356,500
Fall Creek Pavilion	50,000,000	0

44  
45  
46  
47  
48 **B. PUBLIC SAFETY**



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>(1) LAW ENFORCEMENT</b>		
2			
3	<b>INDIANA STATE POLICE</b>		
4	Preventive Maintenance	955,899	955,899
5	Lowell District/Lab Construction	8,500,000	0
6	Repair and Rehabilitation	906,900	1,440,000
7	<b>LAW ENFORCEMENT TRAINING BOARD</b>		
8	Preventive Maintenance	200,000	200,000
9	Repair and Rehabilitation	143,885	241,350
10	<b>ADJUTANT GENERAL</b>		
11	Preventive Maintenance	930,250	930,250
12	Hamilton County Readiness Center	579,780	6,791,750
13	Danville Armory Add. and Alter.	1,520,000	0
14	Martinsville Armory Add. and Alter.	0	1,520,000
15	State Construction Fund (IC 9-13-2-173.1)		
16	Repair and Rehabilitation	1,180,574	1,451,277
17			
18	<b>(2) CORRECTIONS</b>		
19			
20	<b>STATE PRISON</b>		
21	Preventive Maintenance	467,500	467,500
22	State Construction Fund (IC 9-13-2-173.1)		
23	Repair and Rehabilitation	1,500,000	500,000
24	<b>PENDLETON CORRECTIONAL FACILITY</b>		
25	Preventive Maintenance	552,500	552,500
26	<b>WOMEN'S PRISON</b>		
27	Preventive Maintenance	153,000	153,000
28	<b>NEW CASTLE CORRECTIONAL FACILITY</b>		
29	Preventive Maintenance	700,000	700,000
30	<b>PUTNAMVILLE CORRECTIONAL FACILITY</b>		
31	Preventive Maintenance	340,000	340,000
32	<b>INDIANAPOLIS RE-ENTRY EDUCATION FACILITY</b>		
33	Preventive Maintenance	153,000	153,000
34	<b>BRANCHVILLE CORRECTIONAL FACILITY</b>		
35	Preventive Maintenance	153,000	153,000
36	State Construction Fund (IC 9-13-2-173.1)		
37	Repair and Rehabilitation	0	575,000
38	<b>WESTVILLE CORRECTIONAL FACILITY</b>		
39	Preventive Maintenance	442,000	442,000
40	State Construction Fund (IC 9-13-2-173.1)		
41	Repair and Rehabilitation	0	1,250,000
42	<b>ROCKVILLE CORRECTIONAL FACILITY</b>		
43	Preventive Maintenance	212,500	212,500
44	<b>PLAINFIELD CORRECTIONAL FACILITY</b>		
45	Preventive Maintenance	212,500	212,500
46	State Construction Fund (IC 9-13-2-173.1)		
47	Repair and Rehabilitation	0	1,250,000
48	<b>RECEPTION AND DIAGNOSTIC CENTER</b>		
49	Preventive Maintenance	89,250	89,250

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		<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>CORRECTIONAL INDUSTRIAL FACILITY</b>			
2	Preventive Maintenance	255,000	255,000	
3	State Construction Fund (IC 9-13-2-173.1)			
4	Repair and Rehabilitation	4,250,000	950,000	
5	<b>WABASH VALLEY CORRECTIONAL FACILITY</b>			
6	Preventive Maintenance	224,125	224,125	
7	<b>CHAIN O' LAKES CORRECTIONAL FACILITY</b>			
8	Preventive Maintenance	38,250	38,250	
9	<b>MADISON CORRECTIONAL FACILITY</b>			
10	Preventive Maintenance	318,750	318,750	
11	<b>MIAMI CORRECTIONAL FACILITY</b>			
12	Preventive Maintenance	382,500	382,500	
13	<b>LOGANSPORT JUVENILE CORRECTIONAL FACILITY</b>			
14	State Construction Fund (IC 9-13-2-173.1)			
15	Repair and Rehabilitation	100,000	0	
16	<b>LAPORTE JUVENILE CORRECTIONAL FACILITY</b>			
17	Preventive Maintenance	34,000	34,000	
18	<b>EDINBURGH CORRECTIONAL FACILITY</b>			
19	Preventive Maintenance	34,000	34,000	
20	<b>PENDLETON JUVENILE CORRECTIONAL FACILITY</b>			
21	Preventive Maintenance	127,500	127,500	
22	<b>NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY</b>			
23	Preventive Maintenance	51,000	51,000	
24	<b>SOUTH BEND WORK RELEASE CENTER</b>			
25	Preventive Maintenance	42,500	42,500	
26	<b>HERITAGE TRAIL CORRECTIONAL FACILITY</b>			
27	Preventive Maintenance	191,250	191,250	
28	State Construction Fund (IC 9-13-2-173.1)			
29	Repair and Rehabilitation	0	250,000	
30				
31	<b>C. CONSERVATION AND ENVIRONMENT</b>			
32				
33	<b>DEPARTMENT OF NATURAL RESOURCES - GENERAL ADMINISTRATION</b>			
34	Preventive Maintenance	50,000	50,000	
35	State Construction Fund (IC 9-13-2-173.1)			
36	Repair and Rehabilitation	6,063,788	5,670,788	
37	<b>FISH AND WILDLIFE</b>			
38	Preventive Maintenance	1,550,000	1,550,000	
39	State Construction Fund (IC 9-13-2-173.1)			
40	Repair and Rehabilitation	0	850,000	
41	<b>FORESTRY</b>			
42	Preventive Maintenance	1,525,000	1,525,000	
43	State Construction Fund (IC 9-13-2-173.1)			
44	Repair and Rehabilitation	750,000	0	
45	<b>NATURE PRESERVES</b>			
46	Preventive Maintenance	586,614	586,614	
47	<b>OUTDOOR RECREATION</b>			
48	Preventive Maintenance	35,000	35,000	
49	<b>STATE PARKS AND RESERVOIR MANAGEMENT</b>			



		<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Preventive Maintenance	4,050,000	4,050,000	
2	State Construction Fund (IC 9-13-2-173.1)			
3	Repair and Rehabilitation	2,875,000	3,397,500	
4	<b>DIVISION OF WATER</b>			
5	Preventive Maintenance	83,500	83,500	
6	State Construction Fund (IC 9-13-2-173.1)			
7	Repair and Rehabilitation	2,110,000	2,000,000	
8	<b>ENFORCEMENT</b>			
9	Preventive Maintenance	270,000	270,000	
10	<b>ENTOMOLOGY</b>			
11	Preventive Maintenance	137,500	137,500	
12	<b>INDIANA STATE MUSEUM AND HISTORIC SITES CORPORATION</b>			
13	Preventive Maintenance	574,687	574,687	
14	Repair and Rehabilitation	1,950,505	1,912,500	
15	State Construction Fund (IC 9-13-2-173.1)			
16	Repair and Rehabilitation	0	757,800	
17	<b>WAR MEMORIALS COMMISSION</b>			
18	Preventive Maintenance	617,000	617,000	
19	Repair and Rehabilitation	681,960	2,251,200	
20				
21	<b>D. TRANSPORTATION</b>			
22				
23	<b>DEPARTMENT OF TRANSPORTATION - BUILDINGS AND GROUNDS</b>			
24	State Highway Fund (IC 8-23-9-54)			
25	Preventive Maintenance	2,232,888	2,232,888	
26	State Highway Fund (IC 8-23-9-54)			
27	Repair and Rehabilitation	1,872,362	1,872,362	
28	State Highway Fund (IC 8-23-9-54)			
29	A&E Fee Matl. & Test. Lab Phase 4	105,000	0	
30	State Highway Fund (IC 8-23-9-54)			
31	Materials & Testing Lab Phase 4	1,500,000	0	
32	State Highway Fund (IC 8-23-9-54)			
33	Const. of the LaGrange Unit/Salt Bldg	8,700,000	0	
34	State Highway Fund (IC 8-23-9-54)			
35	Bluffton Subdistrict Renovation	4,950,000	0	
36	State Highway Fund (IC 8-23-9-54)			
37	A&E Fee Cloverdale Salt Building	125,000	0	
38	State Highway Fund (IC 8-23-9-54)			
39	Const. of the Cloverdale Salt Bldg	2,050,000	0	
40	State Highway Fund (IC 8-23-9-54)			
41	A&E Fee Mishawaka Unit/Salt Bldg	450,000	0	
42	State Highway Fund (IC 8-23-9-54)			
43	Cap. Land Purchase-Evansville Unit 1	250,000	0	
44	State Highway Fund (IC 8-23-9-54)			
45	Const. of the Mishawaka Unit/Salt Bldg	0	7,100,000	
46	State Highway Fund (IC 8-23-9-54)			
47	A&E Fee for Evansville Unit 1/Salt Bldg	0	450,000	
48	State Highway Fund (IC 8-23-9-54)			
49	A&E Fee Frankfort Subdistrict Reny.	0	300,000	

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	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>State Highway Fund (IC 8-23-9-54)</b>		
2	<b>Cap. Land Purchase-Roselawn Unit</b>		
3	0	250,000	
4	<b>E. FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS</b>		
5			
6	<b>(1) FAMILY AND SOCIAL SERVICES ADMINISTRATION</b>		
7			
8	<b>FSSA - DIVISION OF MENTAL HEALTH</b>		
9	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
10	Repair and Rehabilitation	3,386,146	0
11	<b>EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER</b>		
12	Preventive Maintenance	36,500	36,500
13	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
14	Repair and Rehabilitation	452,000	0
15	<b>EVANSVILLE STATE HOSPITAL</b>		
16	Preventive Maintenance	391,162	391,162
17	<b>MADISON STATE HOSPITAL</b>		
18	Preventive Maintenance	464,104	464,104
19	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
20	Repair and Rehabilitation	0	98,400
21	<b>LOGANSPORT STATE HOSPITAL</b>		
22	Preventive Maintenance	491,572	491,572
23	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
24	Repair and Rehabilitation	833,369	1,824,000
25	<b>RICHMOND STATE HOSPITAL</b>		
26	Preventive Maintenance	550,000	550,000
27	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
28	Repair and Rehabilitation	0	1,217,485
29	<b>LARUE CARTER MEMORIAL HOSPITAL</b>		
30	Preventive Maintenance	417,703	417,703
31	<b>NEURO DIAGNOSTIC INSTITUTE</b>		
32	Preventive Maintenance	475,810	475,810
33			
34	<b>(2) PUBLIC HEALTH</b>		
35			
36	<b>SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED</b>		
37	Preventive Maintenance	282,857	282,857
38	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
39	Repair and Rehabilitation	1,262,390	885,249
40	<b>SCHOOL FOR THE DEAF</b>		
41	Preventive Maintenance	424,285	424,285
42	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
43	Repair and Rehabilitation	734,637	1,960,604
44			
45	<b>(3) VETERANS' AFFAIRS</b>		
46			
47	<b>DEPARTMENT OF VETERANS' AFFAIRS</b>		
48	Preventive Maintenance	48,195	48,195
49	<b>INDIANA VETERANS' HOME</b>		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Veterans' Home Building Fund (IC 10-17-9-7)</b>		
2			
3	<b>Preventive Maintenance</b>	<b>637,500</b>	<b>637,500</b>
4	<b>Veterans' Home Building Fund (IC 10-17-9-7)</b>		
5			
6	<b>Repair and Rehabilitation</b>	<b>789,000</b>	<b>217,000</b>
7	<b>F. EDUCATION</b>		
8	<b>HIGHER EDUCATION</b>		
9	<b>INDIANA UNIVERSITY - TOTAL SYSTEM</b>		
10			
11	<b>Repair and Rehabilitation</b>	<b>14,349,098</b>	<b>14,349,098</b>
12	<b>Regional Deferred Maintenance</b>	<b>0</b>	<b>8,100,000</b>
13	<b>PURDUE UNIVERSITY - TOTAL SYSTEM</b>		
14			
15	<b>Repair and Rehabilitation</b>	<b>12,242,154</b>	<b>12,242,154</b>
16	<b>Regional Deferred Maintenance</b>	<b>0</b>	<b>3,500,000</b>
17	<b>Fort Wayne Academic Expansion</b>	<b>2,425,000</b>	<b>2,425,000</b>
18	<b>INDIANA STATE UNIVERSITY</b>		
19			
20	<b>Repair and Rehabilitation</b>	<b>1,504,289</b>	<b>1,504,289</b>
21	<b>UNIVERSITY OF SOUTHERN INDIANA</b>		
22			
23	<b>Repair and Rehabilitation</b>	<b>1,112,962</b>	<b>1,112,962</b>
24	<b>BALL STATE UNIVERSITY</b>		
25			
26	<b>Repair and Rehabilitation</b>	<b>2,917,359</b>	<b>2,917,359</b>
27	<b>VINCENNES UNIVERSITY</b>		
28			
29	<b>Repair and Rehabilitation</b>	<b>1,005,286</b>	<b>1,005,286</b>
30	<b>IVY TECH COMMUNITY COLLEGE</b>		
31			
32	<b>Repair and Rehabilitation</b>	<b>3,610,577</b>	<b>3,610,577</b>

28 **SECTION 31. [EFFECTIVE JULY 1, 2021]**

29

30 The budget agency may employ one (1) or more architects or engineers to inspect  
31 construction, rehabilitation, and repair projects covered by the appropriations  
32 in this act or previous acts.

33

34 **SECTION 32. [EFFECTIVE UPON PASSAGE]**

35

36 If any part of a construction or rehabilitation and repair appropriation made by  
37 this act or any previous acts has not been allotted or encumbered before the expiration  
38 of the biennium, the budget agency may determine that the balance of the appropriation  
39 is not available for allotment. The appropriation may be terminated, and the balance  
40 may revert to the fund from which the original appropriation was made.

41

42 **SECTION 33. [EFFECTIVE JULY 1, 2021]**

43

44 The budget agency may retain balances in the mental health fund at the end of any  
45 fiscal year to ensure there are sufficient funds to meet the service needs of the  
46 developmentally disabled and the mentally ill in any year.

47

48 **SECTION 34. [EFFECTIVE JULY 1, 2021]**

49



1 **If the budget director determines at any time during the biennium that the executive**  
2 **branch of state government cannot meet its statutory obligations due to insufficient**  
3 **funds in the general fund, then notwithstanding IC 4-10-18, the budget agency, with**  
4 **the approval of the governor and after review by the budget committee, may transfer**  
5 **from the counter-cyclical revenue and economic stabilization fund to the general**  
6 **fund any additional amount necessary to maintain a positive balance in the general**  
7 **fund.**

8 SECTION 35. IC 2-2.1-1-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
9 PASSAGE]: Sec. 2. (a) The first regular session of each term of the general assembly shall convene on  
10 the third Tuesday after the first Monday of November of each even-numbered year to do the following:

- 11 (1) Organize itself.
- 12 (2) Elect its officers.
- 13 (3) Receive the oath of office.

14 (b) If a special session is called before the date set in subsection (a), then the organization, election,  
15 and receiving the oath of office shall be held on the first day of the special session.

16 (c) The general assembly shall then adjourn until a day:

- 17 (1) certain fixed by a concurrent resolution; or
- 18 (2) when the gavel of each house falls in the presence of a quorum whether or not a day certain to  
19 reconvene in session has been fixed.

20 (d) The general assembly shall reconvene in session no later than the second Monday in January of  
21 the following year.

22 (e) The first regular session of each term of the general assembly shall adjourn sine die **as follows:**

23 **(1) Not later than November 15 in calendar year 2021.**

24 **(2) Not later than April 29 in any odd-numbered year beginning after December 31, 2022.**

25 SECTION 36. IC 2-2.1-1-2.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
26 PASSAGE]: Sec. 2.5. **(a) This section does not apply in calendar year 2021.**

27 **(a) (b)** Before the first regular session adjourns sine die, the general assembly may adopt a concurrent  
28 resolution to fix a day to convene the first regular technical session of the general assembly. The day fixed  
29 under this subsection may not be earlier than thirty (30) days after the first regular session adjourns sine  
30 die.

31 **(b) (c)** Only the following may be considered and acted upon during a first regular technical session:

- 32 (1) Bills enacted during the first regular session vetoed by the governor.
- 33 (2) Bills to correct conflicts among bills enacted during the first regular session.
- 34 (3) Bills to correct technical errors in bills enacted during the first regular session.

35 **(c) (d)** The first regular technical session must adjourn sine die before midnight after it convenes.

36 **(d) (e)** The concurrent resolution adopted under subsection **(a) (b)** may provide that the first regular  
37 technical session is not required to convene if the speaker of the house of representatives and the  
38 president pro tempore of the senate jointly issue an order finding that the purposes for which a regular  
39 technical session may meet under subsection **(b) (c)** do not justify the cost and inconvenience of meeting  
40 in a regular technical session.

41 **(e) (f)** If the general assembly does not meet in a regular technical session under this section, the  
42 general assembly shall consider and act upon vetoes of bills enacted during the first regular session at the  
43 next second regular session.

44 **(f) (g)** For purposes of Article 5, Section 14 of the Constitution of the State of Indiana, the first regular  
45 technical session is not considered a regular session if the general assembly does not consider or act upon  
46 vetoes of bills enacted during the first regular session under this section.

47 SECTION 37. IC 2-2.1-1-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON





1 PASSAGE]: Sec. 12. (a) This section applies only to those bills or joint resolutions which pass:  
2 **(1) after April 19, 2021, and before April 30, 2021; or**  
3 **(2) during the two (2) days before the sine die adjournment of a regular or special session of the**  
4 **general assembly.**

5 This section does not apply to bills passed during a regular technical session.

6 (b) The presiding officers of the house of representatives and the senate shall sign each bill or joint  
7 resolution passed under Article 4, Section 25 of the Constitution of the State of Indiana as soon as  
8 practicable, but not later than seven (7) calendar days after:

9 **(1) the date of passage with respect to a bill or joint resolution passed during the period**  
10 **described in subsection (a)(1); or**

11 **(2) sine die adjournment of the session of the general assembly at which the bill or joint resolution**  
12 **was passed with respect to a bill or joint resolution passed during the two (2) days before the**  
13 **sine die adjournment of a regular or special session of the general assembly.**

14 (c) A bill that has been signed under subsection (b) must be presented to the governor as soon as  
15 practicable, but not later than seven (7) calendar days after:

16 **(1) the date of passage with respect to a bill described in subsection (b)(1); or**

17 **(2) sine die adjournment of the session of the general assembly at which the bill was passed with**  
18 **respect to a bill described in subsection (b)(2).**

19 SECTION 38. IC 2-2.1-1-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
20 PASSAGE]: Sec. 13. **(a) This section does not apply in calendar year 2021.**

21 ~~(a)~~ **(b)** This section applies only to bills passed during a regular technical session.

22 ~~(b)~~ **(c)** The presiding officers of the house and senate shall sign each bill passed under Article 4,  
23 Section 25 of the Constitution of the State of Indiana as soon as practicable, but not later than the next  
24 business day after sine die adjournment of the regular technical session at which the bill was passed.

25 ~~(c)~~ **(d)** A bill that has been signed under subsection ~~(b)~~ **(c)** must be presented to the governor as soon  
26 as practicable, but not later than the second business day after sine die adjournment of the regular  
27 technical session at which the bill was passed.

28 SECTION 39. IC 2-5-1.3-1, AS ADDED BY P.L.53-2014, SECTION 6, IS AMENDED TO READ  
29 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. As used in this chapter, "interim" refers to the  
30 following:

31 **(1) For calendar year 2021, the period beginning May 1, 2021, and ending November 15, 2021.**

32 **(2) For a calendar year beginning after December 31, 2021, that part of a the year that begins**  
33 **immediately after the day that a regular session of the general assembly adjourns sine die and ends**  
34 **immediately before the day that the next regular session of the general assembly convenes.**

35 SECTION 40. IC 3-3-2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

36 Sec. 2. (a) **This subsection applies only to the first regular session of the one hundred twenty-second**  
37 **general assembly. If the general assembly adjourns sine die before November 15, 2021, without**  
38 **having complied with the requirements of section 1 of this chapter, a redistricting commission is**  
39 **established. The redistricting commission consists of the speaker of the house, the president pro tem**  
40 **of the senate, the chairpersons of the senate and house committees responsible for legislative**  
41 **apportionment, and a fifth member appointed by the governor from the membership of the general**  
42 **assembly.**

43 **(b) This subsection applies to a session of the general assembly beginning after November 15,**  
44 **2021. If a session of the general assembly adjourns without having complied with the requirements of**  
45 **section 1 of this chapter or if for any other reason at any time the state finds itself without a valid**  
46 **congressional district law, a redistricting commission shall be established which shall consist of the**  
47 **speaker of the house, the president pro tem of the senate, the chairman of the senate and house committees**



1 responsible for legislative apportionment and a fifth member who shall be appointed by the governor from  
2 the membership of the general assembly.

3 ~~(b)~~ (c) The redistricting commission shall meet within thirty (30) days after adjournment of the general  
4 assembly at a time and place designated by the president pro tem of the senate and shall adopt a  
5 congressional redistricting plan in accordance with this chapter.

6 ~~(c)~~ (d) Any plan so adopted shall be signed by a majority of the redistricting committee and submitted  
7 to the governor who forthwith shall issue and publish ~~his~~ **the governor's** executive order establishing  
8 congressional districts in accordance with the plan so adopted and directing the commission to place such  
9 congressional districts in effect for the primary and general elections next succeeding such general  
10 assembly. Congressional districts so established shall continue in effect until changed by statute.

11 SECTION 41. IC 3-9-2-12, AS AMENDED BY P.L.58-2010, SECTION 31, IS AMENDED TO  
12 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) This section does not apply to:

13 (1) a member of the general assembly; or

14 (2) a candidate's committee of a member of the general assembly;

15 with respect to an office other than a legislative office or a state office to which the member seeks  
16 election.

17 (b) As used in this section, "affected person" refers to any of the following:

18 (1) An individual who holds a legislative office.

19 (2) A candidate for a legislative office.

20 (3) An individual who holds a state office.

21 (4) A candidate for a state office.

22 (c) As used in this section, "prohibited period" means the period:

23 (1) beginning on the day in January in each odd-numbered year the general assembly reconvenes  
24 under IC 2-2.1-1-2; and

25 (2) through **either of the following:**

26 **(A) April 29 in calendar year 2021.**

27 **(B) The day the general assembly adjourns sine die under IC 2-2.1-1-2 in an odd-numbered year**  
28 **under ~~IC 2-2.1-1-2~~, beginning after December 31, 2022.**

29 (d) During the prohibited period, an affected person, an affected person's candidate's committee, and  
30 a legislative caucus committee may not do any of the following:

31 (1) Solicit campaign contributions.

32 (2) Accept campaign contributions.

33 (3) Conduct other fundraising activities. This subdivision does not prohibit an affected person from  
34 participating in party activities conducted by a regular party committee.

35 SECTION 42. IC 4-6-15 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ  
36 AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

37 **Chapter 15. Opioid Litigation and Settlements**

38 **Sec. 1. The people of the state of Indiana, the state, state agencies, and counties, cities, and towns**  
39 **in Indiana have suffered and continue to suffer from the effects of the opioid crisis. It is to the**  
40 **benefit of all Hoosiers that the maximum amount of funds be obtained in opioid litigation to provide**  
41 **for education, prevention, and treatment programs throughout the state.**

42 **Sec. 2. The following definitions apply throughout this chapter:**

43 (1) "Opioid" has the meaning set forth in IC 35-48-1-21.

44 (2) "Opioid litigation" means any civil lawsuit, demand, or settlement, including any  
45 settlement in lieu of litigation, filed against any opioid party for any cause of action filed for  
46 the purpose of redressing the impact of the opioid epidemic to the state or any political  
47 subdivision.



1 (3) "Opioid party" means any manufacturer, consultant, marketer, distributor, prescriber,  
2 or dispenser of an opioid product.

3 (4) "Political subdivision" has the meaning set forth in IC 34-6-2-110.

4 Sec. 3. (a) Except as provided in subsection (b), all political subdivisions shall be considered a  
5 party to any settlement, including a settlement in lieu of litigation, in opioid litigation by the  
6 attorney general with an opioid party that is finalized with court approval after March 1, 2021.  
7 Except as provided in subsection (b), political subdivisions shall be bound by the terms of any opioid  
8 litigation settlement imposed by a bankruptcy court or any other court of competent jurisdiction  
9 as accepted by the attorney general.

10 (b) A political subdivision that has filed opioid litigation on or before January 1, 2021, may opt  
11 out of the settlement described in this section and choose to pursue its own claims by submitting  
12 written documentation as prescribed in subsection (c) to the attorney general by June 30, 2021.  
13 Except as provided in subsection (d), any political subdivision that opts out and chooses to maintain  
14 its own lawsuit under this section shall have no claim to any state or political subdivision funds paid  
15 according to the settlement authorized or approved by the attorney general.

16 (c) A document submitted by a political subdivision under subsection (b) to opt out of the  
17 settlement shall include:

18 (1) the name of the political subdivision electing to opt out;

19 (2) contact information for an individual at the political subdivision who can provide  
20 information regarding the decision to opt out; and

21 (3) a certified copy of the resolution adopted by the political subdivision to opt out;  
22 of the settlement.

23 (d) Notwithstanding subsection (b), a political subdivision may opt back in to a settlement by  
24 submission of:

25 (1) the name of the political subdivision opting in;

26 (2) contact information for an individual at the political subdivision who can provide  
27 information regarding the decision to opt in; and

28 (3) a certified copy of the resolution adopted by the political subdivision to opt back in;  
29 to the settlement to the attorney general by the earlier of sixty (60) days after the political  
30 subdivision adopted a resolution to opt out of the settlement or September 30, 2021, whichever  
31 occurs first.

32 (e) A political subdivision that has not made a choice to opt out or that has opted back in to the  
33 settlement is bound by full release, waiver, and dismissal of all claims against the opioid party.

34 (f) No political subdivision has any claim to any settlement proceeds for litigation against any  
35 opioid party not yet filed by the state as of the effective date of this chapter, as added by HEA  
36 1001-2021.

37 Sec. 4. (a) After January 1, 2021, no political subdivision shall initiate or file opioid litigation in  
38 any court.

39 (b) The state and each political subdivision shall be solely responsible for paying all costs,  
40 expenses, and attorney's fees arising from opioid litigation brought under their respective  
41 authorities, including any attorney's fees owed to private legal counsel, and may not seek payment  
42 for reimbursement of such costs, expenses, and attorney's fees from money to be used for opioid  
43 treatment, prevention, and education. Payment of attorney's fees may be sought from specific  
44 attorney's fee, costs, and expenses funds set up by the settlement agreement.

45 Sec. 5. (a) Funds received from opioid litigation settlements that resolve existing state and  
46 political subdivision litigation lawsuits as of January 1, 2021, shall be distributed in the following  
47 manner:



1 (1) Fifteen percent (15%) of the amount to the agency settlement fund established by  
2 IC 4-12-16-2 for the benefit of the state.

3 (2) Fifteen percent (15%) of the amount to the political subdivisions on a per capita basis.

4 (3) Seventy percent (70%) of the amount to the agency settlement fund established by  
5 IC 4-12-16-2 to be used, and that is appropriated for, statewide opioid treatment, education,  
6 and prevention programs as defined or required by the settlement documents or court.

7 (b) The amount distributed to the agency settlement fund under subsection (a)(3) shall be  
8 allocated:

9 (1) fifty percent (50%) for use by the state; and

10 (2) fifty percent (50%) for use by political subdivisions on a regional basis.

11 The family and social services administration shall divide the state into regions for the allocation  
12 and use of opioid treatment, education, and prevention funds. Any county with a population of more  
13 than four hundred thousand (400,000) shall be considered its own region.

14 (c) All entities receiving settlement funds to be used for opioid treatment, education, and  
15 prevention programs shall monitor the use of those funds and provide a report to the state by  
16 October 1 of each year (or such other date as determined by the state), identifying all funds  
17 committed and used as specified by any settlement documents or court.

18 SECTION 43. IC 4-12-1-10, AS AMENDED BY P.L.134-2012, SECTION 2, IS AMENDED TO  
19 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) This subsection applies to  
20 calendar year 2021. The budget committee shall meet:

21 (1) at least once after April 30, 2021, and before July 1, 2021; and

22 (2) upon the call of the chair.

23 The committee shall fix the time and place for a meeting called under this subsection.

24 (b) This subsection applies to a calendar year beginning after December 31, 2021. The budget  
25 committee shall meet at least once during the two (2) month period after adjournment of each regular  
26 session of the general assembly sine die and upon the call of the ~~chairman~~ chair. The committee shall  
27 fix the time and place for such meetings: a meeting called under this subsection.

28 SECTION 44. IC 4-12-1-18, AS ADDED BY P.L.246-2005, SECTION 40, IS AMENDED TO READ  
29 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. **Except provided in IC 4-12-18**, federal funds  
30 received by an instrumentality are appropriated for purposes specified by the federal government, subject  
31 to allotment by the budget agency. The provisions of this chapter and other laws concerning the  
32 acceptance, disbursement, review, and approval of grants, loans, and gifts made by the federal  
33 government or any other source to the state or its agencies apply to instrumentalities.

34 SECTION 45. IC 4-12-1-20 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ  
35 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. (a) As used in this section, "fund" refers  
36 to the Pokagon Band Tribal-state compact fund established by subsection (c).

37 (b) As used in this section, "Tribal-state compact" refers to the compact between the state and  
38 the Pokagon Band of Potawatomi Indians pursuant to IC 4-29.

39 (c) The Pokagon Band Tribal-state compact fund is established for the purposes set forth in  
40 subsection (f). The fund shall be administered by the budget agency. The fund consists of the  
41 following:

42 (1) Money transferred to the fund as a result of the Tribal-state compact.

43 (2) Appropriations, if any, made by the general assembly.

44 (3) Grants and gifts intended for deposit in the fund.

45 (4) Any earnings on money in the fund.

46 (d) The expenses of administering the fund shall be paid from money in the fund.

47 (e) Money in the fund at the end of the state fiscal year does not revert to the state general fund.



1 (f) Money in the fund may be used only for the following program areas:

2 (1) Economic and workforce development.

3 (2) Tourism promotion.

4 (3) Public health

5 (4) Education.

6 (g) Money in the fund is continuously appropriated for the purposes of the fund.

7 SECTION 46. IC 4-33-18-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

8 Sec. 1. As used in this chapter, "department" means the Indiana department of gaming research;

9 "division" means the gaming research division of the commission established by section 2 of this  
10 chapter.

11 SECTION 47. IC 4-33-18-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

12 Sec. 2. The Indiana department of gaming research is established as an agency of the state of Indiana. **The**  
13 **gaming research division is established within the commission** for the purpose of enhancing the  
14 gaming industry in Indiana through research and analysis.

15 SECTION 48. IC 4-33-18-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

16 Sec. 3. The ~~department is under the control of the governor, who~~ **commission** shall appoint or employ the  
17 executive director **of the division** and other persons that the ~~governor~~ **commission** considers necessary.

18 SECTION 49. IC 4-33-18-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

19 Sec. 4. (a) The executive director, with the ~~governor's~~ **commission's** approval, may employ individuals  
20 as are necessary to perform the various functions of the ~~department.~~ **division.**

21 (b) ~~The executive director and the budget agency shall set the compensation for the department's~~  
22 ~~employees.~~

23 SECTION 50. IC 4-33-18-5, AS AMENDED BY P.L.58-2019, SECTION 6, IS AMENDED TO  
24 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The ~~department~~ **division** shall research and  
25 analyze data and public policy issues relating to all aspects of gaming in Indiana for the enhancement of:

26 (1) the Indiana lottery under IC 4-30;

27 (2) pari-mutuel horse racing under IC 4-31;

28 (3) charity gaming under IC 4-32.3; and

29 (4) riverboat casino gambling under IC 4-33.

30 SECTION 51. IC 4-33-18-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

31 Sec. 6. The ~~department~~ **division** shall study and make findings and recommendations on the following:

32 (1) Alternative methods of taxing gaming entities, including taxes based upon the size of a riverboat  
33 or the number of gaming positions on board a riverboat.

34 (2) The impact of flexible boarding on the gaming industry.

35 (3) The impact of breed development programs and sire stakes racing in Indiana.

36 (4) Any other issue considered appropriate by the ~~department~~ **commission** or suggested by:

37 (A) the Indiana lottery commission;

38 (B) the Indiana horse racing commission; **or**

39 (C) the department of state revenue. **or**

40 (D) ~~the Indiana gaming commission.~~

41 SECTION 52. IC 4-33-18-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

42 Sec. 7. The executive director shall submit the ~~department's~~ **division's** findings and recommendations to  
43 **the commission**, the governor, and the legislative council.

44 SECTION 53. IC 4-33-18-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

45 Sec. 8. The ~~department~~ **division** shall impose an annual fee of twenty-five thousand dollars (\$25,000)  
46 upon the following:

47 (1) Each licensed owner or operating agent operating a riverboat in Indiana.



1 (2) Each permit holder (as defined in IC 4-31-2-14) operating a live pari-mutuel horse racing facility  
2 in Indiana.

3 SECTION 54. IC 4-33-18-9 IS REPEALED [EFFECTIVE JULY 1, 2021]. Sec. 9: (a) Nothing in this  
4 chapter may be construed to limit the powers or responsibilities of:

- 5 (1) the state lottery commission under IC 4-30;
- 6 (2) the Indiana horse racing commission under IC 4-31; or
- 7 (3) the Indiana gaming commission under IC 4-32.3, IC 4-33, or IC 4-35.

8 (b) The department may not exercise any administrative or regulatory powers with respect to:

- 9 (1) the Indiana lottery under IC 4-30;
- 10 (2) pari-mutuel horse racing under IC 4-31;
- 11 (3) charity gaming under IC 4-32.3;
- 12 (4) riverboat casino gambling under IC 4-33; or
- 13 (5) gambling games conducted at a racetrack (as defined in IC 4-35-2-9) under IC 4-35.

14 SECTION 55. IC 5-2-23-7 IS REPEALED [EFFECTIVE JULY 1, 2021]. Sec. 7: (a) The exoneration  
15 fund is established for the purpose of carrying out this chapter. The fund shall be administered by the  
16 criminal justice institute.

17 (b) The fund consists of appropriations from the general assembly.

18 SECTION 56. IC 5-2-23-8, AS ADDED BY P.L.165-2019, SECTION 1, IS AMENDED TO READ  
19 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) A person to whom this chapter applies may seek  
20 compensation under this chapter by applying to the criminal justice institute on a form and in a manner  
21 to be determined by the criminal justice institute. An application must be submitted not later than:

- 22 (1) November 1, 2021; or
- 23 (2) two (2) years from the date the:
  - 24 (A) judgment vacating, reversing, or setting aside the person's conviction becomes final; or
  - 25 (B) governor pardons the person;

26 whichever is later. An applicant shall submit additional evidence to the criminal justice institute upon  
27 request by the criminal justice institute.

28 (b) An applicant must demonstrate the following in any application submitted to the criminal justice  
29 institute:

- 30 (1) The applicant's eligibility for compensation under this chapter as described in this chapter.
- 31 (2) The applicant's compliance with any rules promulgated or required by the criminal justice  
32 institute pursuant to section 9 of this chapter.

33 (c) Upon receipt of:

- 34 (1) a completed application; and
- 35 (2) any additional evidence required by the criminal justice institute;

36 the criminal justice institute shall evaluate, investigate, and make a determination with respect to an  
37 applicant's claim.

38 (d) If, at the conclusion of an investigation performed pursuant to subsection (c), the criminal justice  
39 institute determines that the applicant qualifies for compensation under this chapter, the criminal justice  
40 institute shall pay ~~from the exoneration fund~~; any compensation due to the applicant, subject to the  
41 requirements of subsections (e) and (f).

42 (e) The criminal justice institute may not pay compensation to an applicant who:

- 43 (1) has received an award for restitution or damages described in section 1 of this chapter in  
44 connection with the conviction;
- 45 (2) has a pending case that might result in an award for restitution or damages described in section  
46 1 of this chapter with respect to the conviction; or
- 47 (3) has not executed the waiver described in section 4 of this chapter.



1 (f) The criminal justice institute may only pay compensation to the individual who was wrongfully  
2 incarcerated or, on behalf of the individual, to the individual's guardian. The criminal justice institute may  
3 not pay compensation to:

- 4 (1) the estate of;
- 5 (2) a fiduciary of;
- 6 (3) a trust on behalf of; or
- 7 (4) an assignee of;

8 the wrongfully incarcerated individual.

9 SECTION 57. IC 5-11-4-3, AS AMENDED BY P.L.209-2019, SECTION 3, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) The expense of examination and  
11 investigation of accounts shall be paid by each municipality or entity as provided in this chapter.

12 (b) The state examiner shall not certify more often than monthly to the auditor of each county the  
13 amount chargeable to each taxing unit within the county for the expense of its examinations as provided  
14 in this chapter. Immediately upon receipt of the certified statement, the county auditor shall issue a  
15 warrant on the county treasurer payable to the treasurer of state out of the general fund of the county for  
16 the amount stated in the certificate. The county auditor shall reimburse the county general fund, except  
17 for the expense of examination and investigation of county offices, out of the money due the taxing units  
18 at the next semiannual settlement of the collection of taxes.

19 (c) If the county to which a claim is made is not in possession or has not collected the funds due or to  
20 be due to any examined municipality, then the certificate must be filed with and the warrant shall be  
21 drawn by the officer of the municipality having authority to draw warrants upon its funds. The  
22 municipality shall pay the warrant immediately to the treasurer of state. The money, when received by the  
23 treasurer of state, shall be deposited in the examinations fund created by subsection (g).

24 (d) Except as otherwise provided in this chapter, each:

- 25 (1) taxing unit; and
- 26 (2) soil and water conservation district;

27 shall be charged at the rate of one hundred seventy-five dollars (\$175) per day for each field examiner,  
28 private examiner, expert, or employee of the state board of accounts who is engaged in making  
29 examinations or investigations carried out under this article. Audited entities described in subdivisions  
30 (1) and (2) shall be charged the actual direct and indirect allowable cost under 2 CFR 200.425 of  
31 performing the audit. Except as provided in subsection (h), all other audited entities shall be charged the  
32 actual direct and indirect cost of performing the examination or investigation.

33 (e) The state examiner shall certify, as necessary, to the proper disbursing officer the total amount of  
34 expense incurred for the examination of:

- 35 (1) any unit of state government or entity that is required by law to bear the costs of its own  
36 examination and operating expense; or
- 37 (2) any utility owned or operated by any municipality or any department of the municipality, if the  
38 utility is operated from revenues or receipts other than taxation.

39 Upon receipt of the state examiner's certificate the unit of state government, entity, or utility shall  
40 immediately pay to the treasurer of state the amount charged. The money, when received by the treasurer  
41 of state, shall be deposited in the examinations fund created by subsection (g).

42 (f) In addition to other charges provided in this chapter, the state examiner may charge a reasonable  
43 fee for technology and processing costs related to completing reports of examination and processing  
44 reports of examination in the same manner as other charges are made under this chapter. The fees shall  
45 be deposited in the examinations fund created by subsection (g).

46 (g) There is created a dedicated fund known as the examinations fund in the hands of the state  
47 examiner to be used by the state examiner for the payment of the expense of examinations under this



1 article. All fees charged for examinations under this article shall be deposited into the examinations fund.  
2 Money in the fund is annually appropriated for the payment of the expense of examinations by the state  
3 board of accounts. Money remaining in the fund at the end of the state fiscal year does not revert to the  
4 state general fund.

5 (h) A municipality that contracts for services with a volunteer fire department may pay the cost of an  
6 examination or investigation of the volunteer fire department under this chapter.

7 (i) An audit of a county shall include, but not be limited to, an audit of that county's soil and water  
8 conservation district established under IC 14-32.

9 SECTION 58. IC 5-28-38 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Indiana Regional Cities  
10 Development Fund).

11 SECTION 59. IC 5-28-41 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ  
12 AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

13 **Chapter 41. Regional Economic Acceleration and Development Initiative (READI)**

14 **Sec. 1. As used in this chapter, "development authority" includes:**

- 15 (1) the northwest Indiana regional development authority established by IC 36-7.5-2-1;
- 16 (2) a regional development authority established under IC 36-7.6-2-3; and
- 17 (3) a regional development authority established under IC 36-7.7-3-1.

18 **Sec. 2. As used in this chapter, "eligible regional economic acceleration and development  
19 organization" means:**

- 20 (1) a development authority; and
- 21 (2) a qualified nonprofit organization.

22 **Sec. 3. As used in this chapter, "fund" refers to the READI fund established by section 7 of this  
23 chapter.**

24 **Sec. 4. As used in this chapter, "qualified nonprofit organization" means a private, nonprofit  
25 entity formed as a partnership between local units (as defined in IC 4-4-32.2-9), private sector  
26 businesses, or community or philanthropic organizations to develop and implement a regional  
27 economic acceleration and development strategy that has an organizational structure that conforms  
28 with the requirements of a policy developed by the corporation under section 16 of this chapter.**

29 **Sec. 5. As used in this chapter, "READI" refers to the regional economic acceleration and  
30 development initiative.**

31 **Sec. 6. As used in this chapter, "regional economic acceleration and development strategy"  
32 refers to:**

- 33 (1) a development plan prepared by a development authority under IC 36-7.5-3-4,  
34 IC 36-7.6-3-5, or IC 36-7.7-3-4; or
- 35 (2) a comprehensive economic development strategy developed by an eligible regional  
36 economic acceleration and development organization.

37 **Sec. 7. The READI fund is established within the state treasury to do the following:**

- 38 (1) Support the corporation's READI program.
- 39 (2) Provide grants or loans to support proposals for economic development and regional  
40 economic acceleration and development.

41 **Sec. 8. The fund consists of:**

- 42 (1) appropriations from the general assembly;
- 43 (2) grants, gifts, and donations intended for deposit in the fund;
- 44 (3) interest deposited into the fund under section 10 of this chapter; and
- 45 (4) loan repayments.

46 **Sec. 9. The corporation shall administer the fund. The following may be paid from money in the  
47 fund:**





1 (1) Expenses of administering the fund.

2 (2) Administrative expenses incurred to carry out the purposes of this chapter.

3 Sec. 10. The treasurer of state shall invest the money in the fund not currently needed to meet  
4 the obligations of the fund in the same manner as other public funds may be invested. Interest that  
5 accrues from these investments shall be deposited in the state general fund. Interest from loans  
6 made under this chapter shall be deposited in the fund.

7 Sec. 11. (a) Money in the fund at the end of a state fiscal year does not revert to the state general  
8 fund.

9 (b) Money in the fund is continuously appropriated for the purposes of this chapter.

10 Sec. 12. The board has the following powers:

11 (1) To accept, analyze, approve, and deny applications under this chapter.

12 (2) To contract with experts for advice and counsel.

13 (3) To employ staff to assist in carrying out this chapter, including the following:

14 (A) Providing assistance to applicants that wish to apply for a grant or loan from the fund.

15 (B) Analyzing proposals.

16 (C) Working with experts engaged by the board.

17 (D) Preparing reports and recommendations for the board.

18 Sec. 13. (a) The board may form a strategic review committee to review applications that are  
19 submitted under this chapter.

20 (b) The board may invite employees of state agencies and outside experts to:

21 (1) sit on the strategic review committee; or

22 (2) present analysis or opinions about any aspect of an application under review.

23 An employee of a state agency who sits on the strategic review committee or otherwise participates  
24 in the review of an application may not receive compensation for the employee's service on the  
25 strategic review committee or participation with the strategic review committee.

26 Sec. 14. (a) The board shall consider the following when reviewing applications for a grant or  
27 loan from the fund:

28 (1) Recommendations from the board's strategic review committee described in section 13 of  
29 this chapter.

30 (2) Which projects have the greatest economic development potential.

31 (3) Which applications focus on rural areas of Indiana.

32 (4) The degree of regional collaboration.

33 (5) The application's alignment with the state's economic development priorities.

34 (6) Any other criteria as determined by the board.

35 (b) The board shall make final funding determinations for applications for a grant or loan from  
36 the fund.

37 (c) The board may not approve an application for a grant or loan from the fund unless the board  
38 finds that approving the application will have an overall positive return on investment for the state.

39 Sec. 15. (a) An eligible regional economic acceleration and development organization may submit  
40 an application to the corporation for a grant or loan from the fund.

41 (b) An application for a grant or loan from the fund must be made on an application form  
42 prescribed by the board.

43 (c) An applicant shall provide all information required by this chapter.

44 (d) All applications for a grant or loan from the fund must include a regional economic  
45 acceleration and development strategy that complies with the requirements of a policy established  
46 under section 16 of this chapter and contain at least the following:

47 (1) A comprehensive development plan and timeline.



1 (2) A detailed financial analysis that includes the commitment of resources and a return on  
2 investment analysis.

3 (3) A demonstration of the expected impact of the grant or loan on the region and state.

4 (4) Any other information the board considers appropriate.

5 (e) An applicant for a grant or loan from the fund may request that information that may be  
6 excepted from disclosure under IC 5-14-3 that is submitted by the applicant be kept confidential.

7 Sec. 16. (a) Before July 1, 2021, the corporation shall develop a policy that establishes the  
8 framework for a READI program.

9 (b) The policy developed by the corporation shall include detailed information outlining:

10 (1) the entities that are eligible to submit applications for a grant or loan from the fund;

11 (2) the elements of a regional economic acceleration and development strategy, and the  
12 information a regional economic acceleration and development strategy must contain in order  
13 to make projects to implement the strategy eligible for a grant or loan from the fund;

14 (3) the types of projects that are eligible for financial support from the fund; and

15 (4) the criteria that will be used by a strategic review committee and the board to analyze  
16 applications for a grant or loan from the fund.

17 (c) The policy developed by the corporation must be approved by the board after review by the  
18 budget committee.

19 SECTION 60. IC 5-34 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS  
20 FOLLOWS [EFFECTIVE JULY 1, 2021]:

21 **ARTICLE 34. INDIANA CAREER ACCELERATOR FUND**

22 **Chapter 1. Definitions**

23 **Sec. 1. The definitions in this chapter apply throughout this article.**

24 **Sec. 2. "Base year state income tax liability" means the amount of state income tax paid by an**  
25 **individual who receives a financial assistance award from the fund during the taxable year**  
26 **immediately preceding the taxable year in which the individual enrolled in the qualified education**  
27 **program.**

28 **Sec. 3. "Department" refers to the department of state revenue.**

29 **Sec. 4. "Fund" refers to the Indiana career accelerator fund established by IC 5-34-2-1.**

30 **Sec. 5. "Qualified education program" means a program that is certified by the corporation.**

31 **Sec. 6. (a) The corporation shall develop policies to evaluate, identify, and certify qualified**  
32 **education programs.**

33 **(b) Requirements for certification of a qualified education program must include the following:**

34 **(1) The program allows an individual to earn a credential in not more than six (6) months.**

35 **(2) The following must be demonstrated to the corporation concerning the program:**

36 **(A) That at least seventy-five percent (75%) of enrolled individuals graduate from the**  
37 **program with a credential not more than six (6) months after beginning the program.**

38 **(B) That at least sixty-five percent (65%) of graduates obtain employment within three (3)**  
39 **months of graduating from the program.**

40 **(C) That graduates of the program who obtain employment within six (6) months of**  
41 **graduation earn average wages that are at least twenty percent (20%) higher than the**  
42 **wages the graduates earned before beginning the program.**

43 **(D) That graduates of the program earn an average wage that is at least two hundred**  
44 **percent (200%) of the statewide per capita income within two (2) years of graduation.**

45 **Sec. 7. The corporation shall provide financial assistance awards from the fund to assist**  
46 **individuals in obtaining credentials from qualified education programs.**

47 **Sec. 8. (a) The corporation shall require an individual who receives an award from the fund to**



1 enter into an agreement for repayment of the award.

2 (b) An agreement for repayment of an award from the fund is subject to the following:

3 (1) The agreement may not require the individual to make repayments during any period in  
4 which the individual is earning a lower annualized income than the individual earned in the  
5 taxable year immediately preceding the individual's enrollment in the qualified education  
6 program.

7 (2) The agreement may not require the individual to make repayments unless the individual  
8 is earning an annualized income that is not less than seventy-five percent (75%) of Indiana  
9 median household income.

10 (3) The total award repayment amount may not exceed the initial principal amount of the  
11 award.

12 (4) The recipient of an award may not be charged interest on the award.

13 (5) Award repayment installment amounts may not exceed five percent (5%) of the  
14 individual's monthly income. However, the individual may voluntarily choose to pay more  
15 than the repayment installment amount.

16 Sec. 9. The corporation shall engage an independent certified public accounting firm to conduct  
17 an annual examination of the fund. The examination must comply with the uniform compliance  
18 guidelines, directives, and standards established by the state board of accounts. The corporation  
19 shall submit a copy of the annual examination report to the state board of accounts.

20 Chapter 2. Indiana Career Accelerator Fund

21 Sec. 1. The Indiana career accelerator fund is established to provide financial assistance awards  
22 to assist individuals in obtaining credentials from qualified education programs.

23 Sec. 2. The fund consists of the following:

24 (1) Appropriations made by the general assembly.

25 (2) Grants and gifts intended for deposit in the fund.

26 (3) Repayments of awards from the fund.

27 (4) Interest that accrues from investments of money in the fund.

28 (5) Money received from the department under IC 5-34-3-2.

29 Sec. 3. (a) The corporation shall administer the fund. The expenses of administering the fund  
30 may be paid from money in the fund.

31 (b) Any compensation provided to employees of the corporation may not be paid from money  
32 received by the department under IC 5-34-3-2.

33 Sec. 4. Money in the fund not currently needed to meet the obligations in the fund may be  
34 invested in the same manner as other public funds may be invested. Interest that accrues from these  
35 investments shall be deposited in the fund.

36 Sec. 5. Money in the fund at the end of a state fiscal year does not revert to the state general  
37 fund.

38 Chapter 3. Financial Assistance

39 Sec. 1. For each individual who receives a financial assistance award from the fund, the  
40 department shall, in each of the ten (10) taxable years following the taxable year in which the  
41 individual graduates from the qualified education program, determine the difference between the  
42 individual's base year state income tax liability and the amount of state income tax liability the  
43 individual paid in that particular taxable year.

44 Sec. 2. If the amount determined in section 1 of this chapter for a particular taxable year is  
45 greater than zero (0), the department shall transfer an amount equal to the amount determined in  
46 section 1 of this chapter to the corporation for deposit in the fund.

47 Sec. 3. A qualified education program and the corporation shall provide the department any



1 **information necessary for the department to carry out this chapter. The information shared under**  
2 **this section may be used only to make the determinations required by this chapter.**

3 **Sec. 4. The department may adopt rules under IC 4-22-2 necessary to implement this chapter.**

4 SECTION 61. IC 6-1.1-10-48, AS ADDED BY P.L.85-2019, SECTION 3, IS AMENDED TO READ  
5 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 48. (a) This section applies to assessment dates  
6 occurring after December 31, 2016.

7 (b) Tangible property is exempt from property taxation if:

8 (1) it is owned by an Indiana nonprofit public benefit corporation exempt from taxation under  
9 Section 501(c)(3) of the Internal Revenue Code;

10 (2) the property is used in the operation of a nonprofit health, fitness, aquatics, and community  
11 center; and

12 (3) funds for the acquisition and development of the property have been provided in part under the  
13 regional cities initiative of the Indiana economic development corporation under IC 5-28-38 **(before**  
14 **its repeal).**

15 (c) The property that is exempt under this section also includes any part of the property that is leased  
16 or licensed by the owner to another nonprofit or municipal entity for use as a nonprofit health, fitness,  
17 aquatics, or community center and property used for storage and parking.

18 (d) For purposes of this section, a tract of land and any improvements on the land are exempt from  
19 taxation if not more than four (4) years after the property is purchased, and for each year after the four  
20 (4) year period, the owner demonstrates substantial progress and active pursuit towards the use of the tract  
21 of land and any improvements on the tract as a nonprofit health, fitness, aquatics, and community center.  
22 To establish substantial progress and active pursuit under this subsection, the owner must prove the  
23 existence of factors such as the following:

24 (1) Organization of and activity by a building committee or other oversight group.

25 (2) Completion and filing of building plans with the appropriate local government authority.

26 (3) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to  
27 believe actual construction can and will begin within four (4) years.

28 (4) The breaking of ground and the beginning of actual construction.

29 (5) Any other factor that would lead a reasonable individual to believe that construction of the  
30 improvement is an active plan and that the improvement is capable of being completed within eight

31 (8) years considering the circumstances of the owner.

32 (e) To the extent the owner of property that is exempt from taxation as provided in this section has paid  
33 any property taxes, penalties, or interest with respect to the property for the 2017 assessment date through  
34 the 2018 assessment date, the owner of the exempt property is entitled to a refund of the amounts paid  
35 on the exempt property. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for  
36 a refund filed by the owner of exempt property under this subsection before September 1, 2019, is  
37 considered timely filed. The county auditor shall pay the refund due under this subsection in one (1)  
38 installment.

39 (f) If a refund is due under subsection (e) to an owner of property that is exempt under this section, the  
40 owner is not entitled to interest on the refund under this article or any other law to the extent interest has  
41 not been paid by or on behalf of the owner.

42 SECTION 62. IC 6-1.1-20.3-4, AS AMENDED BY P.L.241-2017, SECTION 5, IS AMENDED TO  
43 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The distressed unit appeal board is  
44 established.

45 (b) The distressed unit appeal board consists of the following members:

46 (1) The director of the office of management and budget or the director's designee. The director or  
47 the director's designee shall serve as chairperson of the distressed unit appeal board.



- 1 (2) The commissioner of the department of local government finance or the commissioner's  
2 designee.
- 3 (3) The state examiner of the state board of accounts or the state examiner's designee.
- 4 (4) ~~The state superintendent of public instruction secretary of education~~ or the ~~superintendent's~~  
5 ~~secretary's~~ designee.
- 6 (5) An individual appointed by the governor.
- 7 (6) A member of the house of representatives appointed by the speaker of the house of  
8 representatives, who shall serve as a nonvoting member.
- 9 (7) A member of the senate appointed by the president pro tempore of the senate, who shall serve  
10 as a nonvoting member.
- 11 (8) A member to serve a one (1) year term in each even-numbered year who:  
12 (A) is a member of the house of representatives; and  
13 (B) is appointed by the minority leader of the house of representatives.  
14 The member is a nonvoting member.
- 15 (9) A member to serve a one (1) year term in each odd-numbered year who:  
16 (A) is a member of the senate; and  
17 (B) is appointed by the minority leader of the senate.  
18 The member is a nonvoting member.
- 19 (c) Each member of the board who is not a member of the general assembly is entitled to  
20 reimbursement for:  
21 (1) traveling expenses as provided under IC 4-13-1-4; and  
22 (2) other expenses actually incurred in connection with the member's duties as provided in the state  
23 policies and procedures established by the Indiana department of administration and approved by  
24 the budget agency.
- 25 (d) Each member of the board who is a member of the general assembly is entitled to receive the same  
26 per diem, mileage, and travel allowances paid to legislative members of interim study committees. Per  
27 diem, mileage, and travel allowances paid under this section shall be paid from appropriations made to  
28 the legislative council or the legislative services agency.
- 29 SECTION 63. IC 6-1.1-20.3-17, AS AMENDED BY P.L.154-2020, SECTION 7, IS AMENDED TO  
30 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) If the distressed unit appeal board  
31 delays or suspends, for a period determined by the board, any payments on loans or advances from the  
32 common school fund under section 6.8 of this chapter, the distressed unit appeal board may recommend  
33 to the state board of finance that the term of the loans or advances be extended. If the distressed unit  
34 appeal board makes a recommendation to extend the term of the loan or advances, the state board of  
35 finance may extend the term of the loans or advances for a period of time that is equal to or less than the  
36 number of months for which the payments are delayed or suspended.
- 37 (b) If payments on loans or advances from the common school fund are suspended under section 6.8  
38 of this chapter, the distressed unit appeal board shall require that the school corporation:  
39 (1) establish a school improvement fund; and  
40 (2) transfer to the school improvement fund an amount equal to the payments that are delayed or  
41 suspended **for calendar year 2020**.
- 42 (c) A school improvement fund established under subsection (b)(1) may be used only for the following  
43 purposes:  
44 (1) Repair, renovation, or other improvements to school buildings and property being used for  
45 education purposes as of July 1, 2020.  
46 (2) Demolition of school buildings or other structures on school property in existence as of July 1,  
47 2020.



1 (d) All expenditures from a school improvement fund established under subsection (b)(1) must be  
2 approved by the distressed unit appeal board.

3 (e) A school corporation may, on an annual basis, levy a tax in the debt service fund equal to the  
4 amount that would have been deducted from the distribution of state tuition support for the payment of  
5 loans made under section 6.8 of this chapter during calendar year 2020 if the loans had not been  
6 suspended. The amount received from a tax under this subsection must be transferred from the debt  
7 service fund to the education fund.

8 (f) With the approval of the distressed unit appeal board, a school corporation may spend other funds  
9 of the school corporation for the purposes described in subsection (c) and reimburse the expenditures  
10 from a school improvement fund established under subsection (b)(1).

11 (g) This section expires January 1, 2025.

12 SECTION 64. IC 6-2.5-1-5, AS AMENDED BY P.L.146-2020, SECTION 3, IS AMENDED TO  
13 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5. (a) Except as provided in subsection (b),  
14 "gross retail income" means the total amount of consideration, including cash, credit, property, and  
15 services, for which tangible personal property is sold, leased, or rented, valued in money, whether  
16 received in money or otherwise, without any deduction for:

- 17 (1) the seller's cost of the property sold;
- 18 (2) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the  
19 seller, all taxes imposed on the seller, and any other expense of the seller;
- 20 (3) charges by the seller for any services necessary to complete the sale, other than delivery and  
21 installation charges;
- 22 (4) delivery charges; or
- 23 (5) consideration received by the seller from a third party if:
  - 24 (A) the seller actually receives consideration from a party other than the purchaser and the  
25 consideration is directly related to a price reduction or discount on the sale;
  - 26 (B) the seller has an obligation to pass the price reduction or discount through to the purchaser;
  - 27 (C) the amount of the consideration attributable to the sale is fixed and determinable by the seller  
28 at the time of the sale of the item to the purchaser; and
  - 29 (D) the price reduction or discount is identified as a third party price reduction or discount on the  
30 invoice received by the purchaser or on a coupon, certificate, or other documentation presented  
31 by the purchaser.

32 For purposes of subdivision (4), delivery charges are charges by the seller for preparation and delivery  
33 of the property to a location designated by the purchaser of property, including but not limited to  
34 transportation, shipping, postage charges that are not separately stated on the invoice, bill of sale, or  
35 similar document, handling, crating, and packing. Delivery charges do not include postage charges that  
36 are separately stated on the invoice, bill of sale, or similar document.

37 (b) "Gross retail income" does not include that part of the gross receipts attributable to:

- 38 (1) the value of any tangible personal property received in a like kind exchange in the retail  
39 transaction, if the value of the property given in exchange is separately stated on the invoice, bill of  
40 sale, or similar document given to the purchaser;
- 41 (2) the receipts received in a retail transaction which constitute interest, finance charges, or  
42 insurance premiums on either a promissory note or an installment sales contract;
- 43 (3) discounts, including cash, terms, or coupons that are not reimbursed by a third party that are  
44 allowed by a seller and taken by a purchaser on a sale;
- 45 (4) interest, financing, and carrying charges from credit extended on the sale of personal property  
46 if the amount is separately stated on the invoice, bill of sale, or similar document given to the  
47 purchaser;



1 (5) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill  
2 of sale, or similar document given to the purchaser, including an excise tax imposed under  
3 IC 6-6-15;

4 (6) installation charges that are separately stated on the invoice, bill of sale, or similar document  
5 given to the purchaser;

6 (7) telecommunications nonrecurring charges;

7 (8) postage charges that are separately stated on the invoice, bill of sale, or similar document; or

8 (9) charges for serving or delivering food and food ingredients furnished, prepared, or served for  
9 consumption at a location, or on equipment, provided by the retail merchant, to the extent that the  
10 charges for the serving or delivery are stated separately from the price of the food and food  
11 ingredients when the purchaser pays the charges.

12 (c) Notwithstanding subsection (b)(5):

13 (1) in the case of retail sales of special fuel (as defined in IC 6-6-2.5-22), the gross retail income is  
14 the total sales price of the special fuel minus the part of that price attributable to tax imposed under  
15 IC 6-6-2.5 or Section 4041 or Section 4081 of the Internal Revenue Code; ~~and~~

16 (2) in the case of retail sales of cigarettes (as defined in IC 6-7-1-2), the gross retail income is the  
17 total sales price of the cigarettes including the tax imposed under IC 6-7-1; **and**

18 **(3) in the case of retail sales of consumable material (as defined in IC 6-7-4-2), vapor products**  
19 **(as defined in IC 6-7-4-8), and closed system cartridges (as defined in 6-7-2-0.5) under the**  
20 **closed system electronic cigarette tax, the gross retail income received from selling at retail is**  
21 **the total sales price of the consumable material (as defined in IC 6-7-4-2), vapor products (as**  
22 **defined in IC 6-7-4-8), and closed system cartridges (as defined in IC 6-7-2-0.5) including the**  
23 **tax imposed under IC 6-7-4.**

24 (d) Gross retail income is only taxable under this article to the extent that the income represents:

25 (1) the price of the property transferred, without the rendition of any services; and

26 (2) except as provided in subsection (b), any bona fide changes which are made for preparation,  
27 fabrication, alteration, modification, finishing, completion, delivery, or other service performed in  
28 respect to the property transferred before its transfer and which are separately stated on the  
29 transferor's records. For purposes of this subdivision, a transfer is considered to have occurred after  
30 the delivery of the property to the purchaser.

31 (e) A public utility's or a power subsidiary's gross retail income includes all gross retail income  
32 received by the public utility or power subsidiary, including any minimum charge, flat charge,  
33 membership fee, or any other form of charge or billing.

34 SECTION 65. IC 6-2.5-8-1, AS AMENDED BY P.L.146-2020, SECTION 16, IS AMENDED TO  
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) A retail merchant may not make a retail  
36 transaction in Indiana, unless the retail merchant has applied for a registered retail merchant's certificate.

37 (b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with  
38 the department and paying a registration fee of twenty-five dollars (\$25) for each place of business listed  
39 on the application. The retail merchant shall also provide such security for payment of the tax as the  
40 department may require under IC 6-2.5-6-12.

41 (c) The retail merchant shall list on the application the location (including the township) of each place  
42 of business where the retail merchant makes retail transactions. However, if the retail merchant does not  
43 have a fixed place of business, the retail merchant shall list the retail merchant's residence as the retail  
44 merchant's place of business. In addition, a public utility may list only its principal Indiana office as its  
45 place of business for sales of public utility commodities or service, but the utility must also list on the  
46 application the places of business where it makes retail transactions other than sales of public utility  
47 commodities or service.



1 (d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the  
2 department shall issue to the retail merchant a separate registered retail merchant's certificate for each  
3 place of business listed on the application. Each certificate shall bear a serial number and the location of  
4 the place of business for which it is issued.

5 (e) The department may deny an application for a registered retail merchant's certificate if the  
6 applicant's business is operated, managed, or otherwise controlled by or affiliated with a person, including  
7 a relative, family member, responsible officer, or owner, who the department has determined:

8 (1) failed to:

9 (A) file all tax returns or information reports with the department for listed taxes; or

10 (B) pay all taxes, penalties, and interest to the department for listed taxes; and

11 (2) the business of the person who has failed to file all tax returns or information reports under  
12 subdivision (1)(A) or who has failed to pay all taxes, penalties, and interest under subdivision (1)(B)  
13 is substantially similar to the business of the applicant.

14 (f) If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place  
15 of business, the retail merchant must file a supplemental application and pay the fee for that place of  
16 business.

17 (g) Except as provided in subsection (i), a registered retail merchant's certificate is valid for two (2)  
18 years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail  
19 merchant has filed all returns and remitted all taxes the retail merchant is currently obligated to file or  
20 remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after  
21 the expiration date, at no cost to the retail merchant. Before issuing or renewing the registered retail  
22 merchant certification, the department may require the following to be provided:

23 (1) The names and addresses of the retail merchant's principal employees, agents, or representatives  
24 who engage in Indiana in the solicitation or negotiation of the retail transaction.

25 (2) The location of all of the retail merchant's places of business in Indiana, including offices and  
26 distribution houses.

27 (3) Any other information that the department requests.

28 (h) The department may not renew a registered retail merchant certificate of a retail merchant who is  
29 delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, **the electronic cigarette**  
30 **tax under IC 6-7-4**, or sales or use tax. The department, at least sixty (60) days before the date on which  
31 a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is  
32 delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, **the electronic cigarette**  
33 **tax under IC 6-7-4**, or sales or use tax that the department will not renew the retail merchant's registered  
34 retail merchant's certificate.

35 (i) If:

36 (1) a retail merchant has been notified by the department that the retail merchant is delinquent in  
37 remitting withholding taxes or sales or use tax in accordance with subsection (h); and

38 (2) the retail merchant pays the outstanding liability before the expiration of the retail merchant's  
39 registered retail merchant's certificate;

40 the department shall renew the retail merchant's registered retail merchant's certificate for one (1) year.

41 (j) The department may permit an out-of-state retail merchant to collect the gross retail tax in instances  
42 where the retail merchant has not met the thresholds in IC 6-2.5-2-1(d). However, before the out-of-state  
43 retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail  
44 merchant's certificate in the manner provided by this section. Upon receiving the certificate, the  
45 out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail  
46 merchant and must then collect the gross retail tax due on all retail transactions that the out-of-state retail  
47 merchant knows are sourced to Indiana pursuant to IC 6-2.5-13-1.





1 (k) Except as provided in subsection (l), the department shall submit to the township assessor, or the  
2 county assessor if there is no township assessor for the township, before January 15 of each year:

3 (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate  
4 during the preceding year for a place of business located in the township or county;

5 (2) the address of each place of business of the taxpayer in the township or county described in  
6 subdivision (1);

7 (3) the name of each retail merchant that:

8 (A) held a registered retail merchant's certificate at any time during the preceding year for a place  
9 of business located in the township or county; and

10 (B) had ceased to hold the registered retail merchant's certificate at the end of the preceding year  
11 for the place of business; and

12 (4) the address of each place of business described in subdivision (3).

13 (l) If the duties of the township assessor have been transferred to the county assessor as described in  
14 IC 6-1.1-1-24, the department shall submit the information listed in subsection (k) to the county assessor.

15 SECTION 66. IC 6-3-1-3.5, AS AMENDED BY P.L.146-2020, SECTION 21, IS AMENDED TO  
16 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 3.5. When used in  
17 this article, the term "adjusted gross income" shall mean the following:

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

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

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

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

27 (4) Subtract one thousand dollars (\$1,000) for:

28 (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as  
29 effective January 1, 2017);

30 (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

31 (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for  
32 the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not  
33 the dependent of another taxpayer.

34 (5) Subtract:

35 (A) one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section  
36 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004);

37 (B) one thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c)  
38 of the Internal Revenue Code (as effective January 1, 2017) for an individual:

39 (i) who is less than nineteen (19) years of age or is a full-time student who is less than  
40 twenty-four (24) years of age;

41 (ii) for whom the taxpayer is the legal guardian; and

42 (iii) for whom the taxpayer does not claim an exemption under clause (A); and

43 (C) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of  
44 the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer  
45 and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars  
46 (\$40,000). In the case of a married individual filing a separate return, the qualifying income  
47 amount in this clause is equal to twenty thousand dollars (\$20,000).



1 This amount is in addition to the amount subtracted under subdivision (4).  
2 (6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal  
3 Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted  
4 gross income.  
5 (7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code  
6 which amounts were received by the individual as supplemental railroad retirement annuities under  
7 45 U.S.C. 231 and which are not deductible under subdivision (1).  
8 (8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement  
9 benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.  
10 (9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less  
11 than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to  
12 subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total  
13 as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.  
14 (10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1,  
15 IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted  
16 gross income with respect to which the individual is not allowed under federal law to retain an  
17 amount to pay state and local income taxes.  
18 (11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement  
19 payment included in the individual's federal adjusted gross income.  
20 (12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the  
21 taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the  
22 taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the  
23 taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.  
24 (13) Subtract an amount equal to the lesser of:  
25 (A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars  
26 (\$1,250) in the case of a married individual filing a separate return; or  
27 (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual  
28 on the individual's principal place of residence.  
29 (14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment  
30 included in the individual's federal adjusted gross income.  
31 (15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
32 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier  
33 taxable year equal to the amount of adjusted gross income that would have been computed had an  
34 election not been made 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 service.  
36 (16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
37 (concerning net operating losses).  
38 (17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
39 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
40 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
41 that would have been computed had an election for federal income tax purposes not been made for  
42 the year in which the property was placed in service to take deductions under Section 179 of the  
43 Internal Revenue Code in a total amount exceeding the sum of:  
44 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the  
45 Internal Revenue Code were not elected as provided in clause (B); and  
46 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
47 179 of the Internal Revenue Code on property acquired in an exchange if:



- 1 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
2 1031 of the Internal Revenue Code in effect on January 1, 2017;
- 3 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the  
4 Internal Revenue Code; and
- 5 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal  
6 Revenue Code with regard to the acquired property in the year that the property was placed into  
7 service.
- 8 The amount of deductions allowable for an item of property under this clause may not exceed the  
9 amount of adjusted gross income realized on the property that would have been deferred under  
10 the Internal Revenue Code in effect on January 1, 2017.
- 11 (18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not  
12 excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the  
13 Internal Revenue Code.
- 14 (19) Subtract income that is:
- 15 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and  
16 (B) included in the individual's federal adjusted gross income under the Internal Revenue Code.
- 17 (20) Add an amount equal to any income not included in gross income as a result of the deferral of  
18 income arising from business indebtedness discharged in connection with the reacquisition after  
19 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in  
20 Section 108(i) of the Internal Revenue Code. Subtract the amount necessary from the adjusted gross  
21 income of any taxpayer that added an amount to adjusted gross income in a previous year to offset  
22 the amount included in federal gross income as a result of the deferral of income arising from  
23 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and  
24 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the  
25 Internal Revenue Code.
- 26 (21) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue  
27 Code for interest received on an obligation of a state other than Indiana, or a political subdivision  
28 of such a state, that is acquired by the taxpayer after December 31, 2011.
- 29 (22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the  
30 extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for  
31 a prior taxable year.
- 32 (23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction  
33 for deferred foreign income that was claimed by the taxpayer for the taxable year under Section  
34 965(c) of the Internal Revenue Code.
- 35 (24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
36 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
37 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
38 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
39 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
40 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
41 163(j)(1) of the Internal Revenue Code did not exist.
- 42 (25) Subtract the amount that would have been excluded from gross income but for the enactment  
43 of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.
- 44 **(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an**  
45 **amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.**
- 46 **(27) For taxable years beginning after December 31, 2019, for payments made by an employer**  
47 **under an education assistance program after March 27, 2020:**



- 1 (A) add the amount of payments by an employer that are excluded from the taxpayer's  
2 federal adjusted gross income under Section 127(c)(1)(B) of the Internal Revenue Code;  
3 and  
4 (B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the  
5 disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the  
6 payments described in clause (A). For purposes of applying Section 221(b) of the Internal  
7 Revenue Code to the amount allowable under this clause, the amount under clause (A) shall  
8 not be added to adjusted gross income.
- 9 (28) Add an amount equal to the remainder of:  
10 (A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus  
11 (B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if  
12 Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years  
13 beginning after December 31, 2020.
- 14 (29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an  
15 amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the  
16 Internal Revenue Code as follows:  
17 (A) If a taxpayer has an excess business loss under this subdivision and also has  
18 modifications under subdivisions (15) and (17) for property placed in service during the  
19 taxable year, the taxpayer shall treat a portion of the taxable year modifications for that  
20 property as occurring in the taxable year the property is placed in service and a portion of  
21 the modifications as occurring in the immediate following taxable year.  
22 (B) The portion of the modifications under subdivisions (15) and (17) for property placed  
23 in service during the taxable year treated as occurring in the taxable year in which the  
24 property is placed in service equals:  
25 (i) the modification for the property otherwise determined under this section; minus  
26 (ii) the excess business loss disallowed under this subdivision;  
27 but not less than zero (0).  
28 (C) The portion of the modifications under subdivisions (15) and (17) for property placed  
29 in service during the taxable year treated as occurring in the taxable year immediately  
30 following the taxable year in which the property is placed in service equals the modification  
31 for the property otherwise determined under this section minus the amount in clause (B).  
32 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall  
33 be first allocated to the modification under subdivision (15), then to the modification under  
34 subsection (17).
- 35 (30) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an  
36 amount equal to the amount of unemployment compensation excluded under Section 85(c) of  
37 the Internal Revenue Code.
- 38 (31) Add an amount equal to the amount excluded from adjusted gross income under Section  
39 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision, if an amount excluded  
40 under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section  
41 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the  
42 Internal Revenue Code shall take precedence.
- 43 (32) Add an amount equal to the deduction disallowed pursuant to:  
44 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206  
45 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law  
46 116-260); and  
47 (B) Section 3134(e) of the Internal Revenue Code.



1 (33) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana  
2 education scholarship account under IC 20-51.4-4 that is used for a qualified expense (as  
3 defined in IC 20-51.4-2-9), to the extent the distribution used for the qualified expense is  
4 included in the taxpayer's adjusted federal gross income under the Internal Revenue Code.

5 ~~(26)~~ (34) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.

6 (b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal  
7 Revenue Code) adjusted as follows:

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

10 (2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section  
11 170 of the Internal Revenue Code (concerning charitable contributions).

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

15 (4) Subtract an amount equal to the amount included in the corporation's taxable income under  
16 Section 78 of the Internal Revenue Code (concerning foreign tax credits).

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

22 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
23 (concerning net operating losses).

24 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
25 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
26 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
27 that would have been computed had an election for federal income tax purposes not been made for  
28 the year in which the property was placed in service to take deductions under Section 179 of the  
29 Internal Revenue Code in a total amount exceeding the sum of:

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

32 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
33 179 of the Internal Revenue Code on property acquired in an exchange if:

34 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
35 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

44 (8) Add to the extent required by IC 6-3-2-20:

45 (A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that  
46 reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code)  
47 for federal income tax purposes; and



1 (B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the  
2 corporation's adjusted gross income (determined without regard to this subdivision). For purposes  
3 of this clause, any directly related interest expense that constitutes business interest within the  
4 meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the  
5 taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise  
6 would have been allowable under Section 163 of the Internal Revenue Code if the limitation  
7 under Section 163(j)(1) of the Internal Revenue Code did not exist.

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

11 (10) Subtract income that is:

12 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and  
13 (B) included in the corporation's taxable income under the Internal Revenue Code.

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

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

26 (13) For taxable years beginning after December 25, 2016:

27 (A) for a corporation other than a real estate investment trust, add:

28 (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax  
29 Statement, line 1; or  
30 (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in  
31 determining the taxpayer's taxable income for purposes of the federal income tax, the amount  
32 deducted under Section 965(c) of the Internal Revenue Code; and

33 (B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign  
34 income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal  
35 Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965  
36 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required  
37 to add back dividends paid under subdivision (9).

38 (14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year  
39 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed  
40 income). The taxpayer shall separately specify the amount of the reduction under Section  
41 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal  
42 Revenue Code.

43 (15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
44 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
45 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
46 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
47 interest expense is considered paid or accrued only in the first taxable year the deduction would have



1 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
2 163(j)(1) of the Internal Revenue Code did not exist.

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

5 **(17) Add an amount equal to the remainder of:**

- 6 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**  
7 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
8 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
9 **beginning after December 31, 2020.**

10 ~~(17)~~ **(18)** Add or subtract any other amounts the taxpayer is:

- 11 (A) required to add or subtract; or  
12 (B) entitled to deduct;

13 under IC 6-3-2.

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

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

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

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

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

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

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

35 (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is  
36 required to add back under this section twelve and five-tenths percent (12.5%) of any deduction  
37 allowed on the taxpayer's federal income tax return for wagering taxes.

38 (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back  
39 under this section any amount of a deduction allowed on the taxpayer's federal income tax return for  
40 wagering taxes.

41 (d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code)  
42 that are organized under Indiana law, the same as "life insurance company taxable income" (as defined  
43 in Section 801 of the Internal Revenue Code), adjusted as follows:

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

46 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal  
47 Revenue Code (concerning charitable contributions).



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

4 (4) Subtract an amount equal to the amount included in the company's taxable income under Section  
5 78 of the Internal Revenue Code (concerning foreign tax credits).

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

11 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
12 (concerning net operating losses).

13 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
14 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
15 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
16 that would have been computed had an election for federal income tax purposes not been made for  
17 the year in which the property was placed in service to take deductions under Section 179 of the  
18 Internal Revenue Code in a total amount exceeding the sum of:

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

21 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
22 179 of the Internal Revenue Code on property acquired in an exchange if:

23 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
24 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

33 (8) Subtract income that is:

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

35 (B) included in the insurance company's taxable income under the Internal Revenue Code.

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

45 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal  
46 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter  
47 N of the Internal Revenue Code.





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

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

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

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

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

15 (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
16 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
17 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
18 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
19 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
20 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
21 163(j)(1) of the Internal Revenue Code did not exist.

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

24 **(16) Add an amount equal to the remainder of:**

25 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**

26 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
27 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
28 **beginning after December 31, 2020.**

29 ~~(16)~~ (17) Add or subtract any other amounts the taxpayer is:

30 (A) required to add or subtract; or

31 (B) entitled to deduct;

32 under IC 6-3-2.

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

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

38 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal  
39 Revenue Code (concerning charitable contributions).

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

43 (4) Subtract an amount equal to the amount included in the company's taxable income under Section  
44 78 of the Internal Revenue Code (concerning foreign tax credits).

45 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
46 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier  
47 taxable year equal to the amount of adjusted gross income that would have been computed had an



1 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus  
2 depreciation to the property in the year that it was placed in service.

3 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
4 (concerning net operating losses).

5 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
6 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
7 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
8 that would have been computed had an election for federal income tax purposes not been made for  
9 the year in which the property was placed in service to take deductions under Section 179 of the  
10 Internal Revenue Code in a total amount exceeding the sum of:

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

13 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
14 179 of the Internal Revenue Code on property acquired in an exchange if:

15 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
16 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

25 (8) Subtract income that is:

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

27 (B) included in the insurance company's taxable income under the Internal Revenue Code.

28 (9) Add an amount equal to any income not included in gross income as a result of the deferral of  
29 income arising from business indebtedness discharged in connection with the reacquisition after  
30 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in  
31 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any  
32 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to  
33 offset the amount included in federal gross income as a result of the deferral of income arising from  
34 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and  
35 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the  
36 Internal Revenue Code.

37 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal  
38 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter  
39 N of the Internal Revenue Code.

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

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

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

46 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in  
47 determining the taxpayer's taxable income for purposes of the federal income tax, the amount



1           deducted under Section 965(c) of the Internal Revenue Code.

2           (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year

3           under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed

4           income). The taxpayer shall separately specify the amount of the reduction under Section

5           250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal

6           Revenue Code.

7           (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as

8           a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any

9           interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section

10          163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an

11          interest expense is considered paid or accrued only in the first taxable year the deduction would have

12          been allowable under Section 163 of the Internal Revenue Code if the limitation under Section

13          163(j)(1) of the Internal Revenue Code did not exist.

14          (15) Subtract the amount that would have been excluded from gross income but for the enactment

15          of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

16          **(16) Add an amount equal to the remainder of:**

17                **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**

18                **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**

19                **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**

20                **beginning after December 31, 2020.**

21          ~~(17)~~ (17) Add or subtract any other amounts the taxpayer is:

22                (A) required to add or subtract; or

23                (B) entitled to deduct;

24          under IC 6-3-2.

25          (f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b)

26          of the Internal Revenue Code) adjusted as follows:

27                (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes

28                of the United States.

29                (2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment

30                included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist

31                attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.

32                (3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that

33                owns property for which bonus depreciation was allowed in the current taxable year or in an earlier

34                taxable year equal to the amount of adjusted gross income that would have been computed had an

35                election not been made under Section 168(k) of the Internal Revenue Code to apply bonus

36                depreciation to the property in the year that it was placed in service.

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

38                (concerning net operating losses).

39                (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that

40                placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in

41                the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income

42                that would have been computed had an election for federal income tax purposes not been made for

43                the year in which the property was placed in service to take deductions under Section 179 of the

44                Internal Revenue Code in a total amount exceeding the sum of:

45                    (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the

46                    Internal Revenue Code were not elected as provided in clause (B); and

47                    (B) for taxable years beginning after December 31, 2017, the deductions elected under Section



1 179 of the Internal Revenue Code on property acquired in an exchange if:  
2 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
3 1031 of the Internal Revenue Code in effect on January 1, 2017;  
4 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the  
5 Internal Revenue Code; and  
6 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal  
7 Revenue Code with regard to the acquired property in the year that the property was placed into  
8 service.

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

12 (6) Subtract income that is:

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

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

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

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

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

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

29 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in  
30 determining the taxpayer's taxable income for purposes of the federal income tax, the amount  
31 deducted under Section 965(c) of the Internal Revenue Code; and

32 (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code  
33 distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code  
34 attributable to such distributed amounts and not reported to the beneficiary.

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

38 (10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
39 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
40 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
41 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
42 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
43 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
44 163(j)(1) of the Internal Revenue Code did not exist.

45 (11) Add an amount equal to the deduction for qualified business income that was claimed by the  
46 taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

47 (12) Subtract the amount that would have been excluded from gross income but for the enactment



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

2 **(13) Add an amount equal to the remainder of:**

- 3 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**  
4 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
5 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
6 **beginning after December 31, 2020.**

7 **(14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an**  
8 **amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the**  
9 **Internal Revenue Code as follows:**

10 **(A) If a taxpayer has an excess business loss under this subdivision and also has**  
11 **modifications under subdivisions (3) and (5) for property placed in service during the**  
12 **taxable year, the taxpayer shall treat a portion of the taxable year modifications for that**  
13 **property as occurring in the taxable year the property is placed in service and a portion of**  
14 **the modifications as occurring in the immediate following taxable year.**

15 **(B) The portion of the modifications under subdivisions (3) and (5) for property placed in**  
16 **service during the taxable year treated as occurring in the taxable year in which the**  
17 **property is placed in service equals:**

18 **(i) the modification for the property otherwise determined under this section; minus**

19 **(ii) the excess business loss disallowed under this subdivision;**

20 **but not less than zero (0).**

21 **(C) The portion of the modifications under subdivisions (3) and (5) for property placed in**  
22 **service during the taxable year treated as occurring in the taxable year immediately**  
23 **following the taxable year in which the property is placed in service equals the modification**  
24 **for the property otherwise determined under this section minus the amount in clause (B).**

25 **(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall**  
26 **be first allocated to the modification under subdivision (3), then to the modification under**  
27 **subdivision (5).**

28 ~~(13)~~ **(15) Add or subtract any other amounts the taxpayer is:**

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

30 **(B) entitled to deduct;**

31 **under IC 6-3-2.**

32 **(g) Subsections ~~(a)(26)~~; **(a)(34)**, ~~(b)(17)~~; **(b)(18)**, ~~(d)(16)~~; **(d)(17)**, ~~(e)(16)~~; **(e)(17)**, or ~~(f)(13)~~ **(f)(15)****  
33 **may not be construed to require an add back or allow a deduction or exemption more than once for a**  
34 **particular add back, deduction, or exemption.**

35 **(h) For taxable years beginning after December 25, 2016, if:**

36 **(1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit**  
37 **foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the**  
38 **earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign**  
39 **corporation is permitted to reduce the federal adjusted gross income or federal taxable income of**  
40 **the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this**  
41 **section to the extent permitted under the Internal Revenue Code, however, in no case shall this**  
42 **permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for**  
43 **purposes of this section to be less than zero (0); and**

44 **(2) the Internal Revenue Service issues guidance that such an income or deduction is not reported**  
45 **directly on a federal tax return or is to be reported in a manner different than specified in this**  
46 **section, this section shall be construed as if federal adjusted gross income or federal taxable income**  
47 **included the income or deduction.**



1 SECTION 67. IC 6-3-1-11, AS AMENDED BY P.L.146-2020, SECTION 22, IS AMENDED TO  
2 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 11. (a) The term  
3 "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and  
4 in effect on ~~January 1, 2020~~; **March 31, 2021**.

5 (b) Whenever the Internal Revenue Code is mentioned in this article, **or in another provision of the**  
6 **Indiana Code that cites to the definition of "Internal Revenue Code" provided in this section**, the  
7 particular provisions that are referred to, together with all the other provisions of the Internal Revenue  
8 Code in effect on ~~January 1, 2020~~; **March 31, 2021**, that pertain to the provisions specifically mentioned,  
9 shall be regarded as incorporated in this article by reference and have the same force and effect as though  
10 fully set forth in this article. To the extent the provisions **of the Internal Revenue Code** apply to this  
11 article, regulations adopted under Section 7805(a) of the Internal Revenue Code, and in effect on ~~January~~  
12 ~~1, 2020~~; **March 31, 2021**, shall be regarded as rules adopted by the department under this article, unless  
13 the department adopts specific rules that supersede the regulation.

14 (c) An amendment to the Internal Revenue Code made by an act passed by Congress before ~~January~~  
15 ~~1, 2020~~; **March 31, 2021**, other than the federal 21st Century Cures Act (P.L. 114-255) and the federal  
16 Disaster Tax Relief and Airport and Airway Extension Act of 2017 (P.L. 115-63), that is effective for any  
17 taxable year that began before ~~January 1, 2020~~; **March 31, 2021**, and that affects:

- 18 (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
- 19 (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
- 20 (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
- 21 (4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue
- 22 Code);
- 23 (5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue
- 24 Code); or
- 25 (6) taxable income (as defined in Section 832 of the Internal Revenue Code);

26 is also effective for that same taxable year for purposes of determining adjusted gross income under  
27 section 3.5 of this chapter **and IC 6-5.5-1-2**.

28 (d) This subsection applies to a taxable year ending before January 1, 2013. The following provisions  
29 of the Internal Revenue Code that were amended by the Tax Relief Act, Unemployment Insurance  
30 Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) are treated as though they were not  
31 amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
32 (P.L. 111-312):

- 33 (1) Section 1367(a)(2) of the Internal Revenue Code pertaining to an adjustment of basis of the stock
- 34 of shareholders.
- 35 (2) Section 871(k)(1)(C) and 871(k)(2)(C) of the Internal Revenue Code pertaining the treatment
- 36 of certain dividends of regulated investment companies.
- 37 (3) Section 897(h)(4)(A)(ii) of the Internal Revenue Code pertaining to regulated investment
- 38 companies qualified entity treatment.
- 39 (4) Section 512(b)(13)(E)(iv) of the Internal Revenue Code pertaining to the modification of tax
- 40 treatment of certain payments to controlling exempt organizations.
- 41 (5) Section 613A(c)(6)(H)(ii) of the Internal Revenue Code pertaining to the limitations on
- 42 percentage depletion in the case of oil and gas wells.
- 43 (6) Section 451(i)(3) of the Internal Revenue Code pertaining to special rule for sales or dispositions
- 44 to implement Federal Energy Regulatory Commission or state electric restructuring policy for
- 45 qualified electric utilities.
- 46 (7) Section 954(c)(6) of the Internal Revenue Code pertaining to the look-through treatment of
- 47 payments between related controlled foreign corporation under foreign personal holding company



1 rules.

2 The department shall develop forms and adopt any necessary rules under IC 4-22-2 to implement this  
3 subsection.

4 SECTION 68. IC 6-3-2-2.5, AS AMENDED BY P.L.234-2019, SECTION 11, IS AMENDED TO  
5 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2.5. (a) This section  
6 applies to a resident person.

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

10 (c) An Indiana net operating loss equals **the sum of:**

11 (1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the  
12 Internal Revenue Code, adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in  
13 subsection (d)(1) **and, in the case of an individual, reduced by any deductions allowable in**  
14 **determining the federal net operating loss for the taxable year, but not allowable in**  
15 **determining federal adjusted gross income;** ~~plus~~

16 **(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and**  
17 **IC 6-3-1-3.5(f)(14); and**

18 ~~(3)~~ **(3)** for taxable years beginning after December 31, ~~2017~~, **2020**, a loss for a taxable year  
19 disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under  
20 subsection (d).

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

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

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

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

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

28 ~~IC 6-3-1-3.5(a)(26);~~ **IC 6-3-1-3.5(a)(34);**

29 (E) IC 6-3-1-3.5(f)(11); and

30 ~~IC 6-3-1-3.5(f)(13);~~ **IC 6-3-1-3.5(f)(15).**

31 (2) An Indiana net operating loss includes a net operating loss that arises when the applicable  
32 modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the taxpayer's federal  
33 adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for the taxable year  
34 in which the Indiana net operating loss is determined.

35 (e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall  
36 be available as a deduction from the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the  
37 carryover year provided in subsection (f), **but not in excess of the taxpayer's adjusted gross income**  
38 **(as defined in IC 6-3-1-3.5) in the carryover year determined without regard to this section.**

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

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

42 (2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years  
43 after the taxable year of the loss.

44 (g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the  
45 earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The  
46 amount of the Indiana net operating loss remaining after the deduction is taken under this section in a  
47 taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating



1 loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss  
2 carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier  
3 of the following:

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

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

7 SECTION 69. IC 6-3-2-2.6, AS AMENDED BY P.L.234-2019, SECTION 12, IS AMENDED TO  
8 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2.6. (a) This section  
9 applies to a corporation or a nonresident person.

10 (b) Corporations and nonresident persons are entitled to a net operating loss deduction. The amount  
11 of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses  
12 carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December  
13 31, 2011.

14 (c) An Indiana net operating loss equals **the sum of:**

15 (1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the  
16 Internal Revenue Code, derived from sources within Indiana and adjusted for certain modifications  
17 required by IC 6-3-1-3.5 as set forth in subsection (d)(1) **and, for a nonresident individual,**  
18 **reduced by any deductions from Indiana sources allowable in determining the federal net**  
19 **operating loss for the taxable year, but not allowable in determining federal adjusted gross**  
20 **income; plus**

21 **(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and**  
22 **IC 6-3-1-3.5(f)(14); and**

23 ~~(3)~~ **(3)** for taxable years beginning after December 31, ~~2017~~, **2020**, the portion of the loss for a  
24 taxable year disallowed because of Section 461(l) of the Internal Revenue Code and incurred from  
25 Indiana sources, without any modifications under subsection (d). Any net operating loss under this  
26 subdivision shall be computed in a manner consistent with the computation of adjusted gross income  
27 under IC 6-3.

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

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

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

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

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

35 ~~(D) IC 6-3-1-3.5(a)(26); IC 6-3-1-3.5(a)(34);~~

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

37 ~~(F) IC 6-3-1-3.5(b)(17); IC 6-3-1-3.5(b)(18);~~

38 (G) IC 6-3-1-3.5(d)(13);

39 ~~(H) IC 6-3-1-3.5(d)(16); IC 6-3-1-3.5(d)(17);~~

40 (I) IC 6-3-1-3.5(e)(13);

41 ~~(J) IC 6-3-1-3.5(e)(16); IC 6-3-1-3.5(e)(17);~~

42 (K) IC 6-3-1-3.5(f)(11); and

43 ~~(L) IC 6-3-1-3.5(f)(13); IC 6-3-1-3.5(f)(15).~~

44 (2) The amount of the taxpayer's net operating loss that is derived from sources within Indiana shall  
45 be determined in the same manner that the amount of the taxpayer's adjusted gross income derived  
46 from sources within Indiana is determined under section 2 of this chapter for the same taxable year  
47 during which each loss was incurred.





1 (3) An Indiana net operating loss includes a net operating loss that arises when the applicable  
2 modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the **sum of:**

3 **(A) either:**

4 **(i) the taxpayer's federal taxable income** (as defined in Section 63 of the Internal Revenue  
5 Code), if the taxpayer is a corporation, **nonresident estate, or nonresident trust;** or ~~when the~~  
6 ~~applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed or~~

7 **(ii) the taxpayer's federal adjusted gross income** (as defined by Section 62 of the Internal  
8 Revenue Code), if the taxpayer is a nonresident ~~person;~~ **individual;**

9 for the taxable year in which the Indiana net operating loss is determined; **and**

10 **(B) the modifications required for federal net operating losses for the taxable year of the**  
11 **Indiana net operating loss under Section 172(d) of the Internal Revenue Code or Section**  
12 **512(b) of the Internal Revenue Code. If a modification reduces a net operating loss, such**  
13 **modification shall be treated as a positive number for purposes of this subdivision, and a**  
14 **modification that increases a net operating loss shall be treated as a negative number for**  
15 **purposes of this subdivision.**

16 (e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall  
17 be available as a deduction from the taxpayer's adjusted gross income derived from sources within Indiana  
18 (as defined in section 2 of this chapter) in the carryover year provided in subsection (f), **but not in excess**  
19 **of the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the carryover year**  
20 **determined without to the deduction allowable under this section.**

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

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

24 (2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years  
25 after the taxable year of the loss.

26 (g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the  
27 earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The  
28 amount of the Indiana net operating loss remaining after the deduction is taken under this section in a  
29 taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating  
30 loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss  
31 carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier  
32 of the following:

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

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

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

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

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

41 (i) In the case of a life insurance company, this section shall be applied by substituting life insurance  
42 company taxable income (as defined in Section 801 the Internal Revenue Code) in place of references to  
43 taxable income (as defined in Section 63 of the Internal Revenue Code).

44 SECTION 70. IC 6-3-2-10, AS AMENDED BY P.L.182-2009(ss), SECTION 196, IS AMENDED TO  
45 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 10. (a) ~~An individual~~  
46 ~~who received unemployment compensation, as defined in subsection (c); during the taxable year is~~  
47 ~~entitled to a deduction from the individual's adjusted gross income for that taxable year in the amount~~



1 determined using the following formula:

2 STEP ONE: Determine the greater of zero (0) or the difference between:

3 (A) the sum of:

4 (i) the federal adjusted gross income of the individual (or the individual and the individual's

5 spouse, in the case of a joint return); as defined in Section 62 of the Internal Revenue Code;

6 plus

7 (ii) the amount of unemployment compensation excluded from federal gross income, as defined

8 in Section 61 of the Internal Revenue Code, under Section 85(c) of the Internal Revenue Code;

9 minus

10 (B) the base amount as defined in subsection (b):

11 STEP TWO: Determine the greater of zero (0) or the difference between:

12 (A) the individual's unemployment compensation for the taxable year; minus

13 (B) one-half (1/2) of the amount determined under STEP ONE:

14 (b) As used in this section, "base amount" means:

15 (1) twelve thousand dollars (\$12,000) in all cases not covered by subdivision (2) or (3);

16 (2) eighteen thousand dollars (\$18,000) in the case of an individual who files a joint return for the

17 taxable year; or

18 (3) zero (0); in the case of an individual who:

19 (A) is married at the close of the taxable year, as determined under Section 143 of the Internal

20 Revenue Code;

21 (B) does not file a joint return for the taxable year; and

22 (C) does not live apart from the individual's spouse at all times during the taxable year.

23 (c) As used in this section, "unemployment compensation" means the amount of unemployment

24 compensation that is included in the individual's federal gross income under Section 85 of the Internal

25 Revenue Code. (a) For purposes of this section, "excess adjusted gross income" means the greater

26 of zero (0) or one-half (1/2) of:

27 (1) the individual's adjusted gross income or the combined adjusted gross income of the

28 individual and the individual's spouse, if the individual files a joint return with the individual's

29 spouse, as determined under Section 62 of the Internal Revenue Code; plus

30 (2) any unemployment compensation excluded from federal gross income under Section 85(c)

31 of the Internal Revenue Code; minus

32 (3) the following amount:

33 (A) Eighteen thousand dollars (\$18,000) for an individual who files a joint tax return with

34 the individual's spouse.

35 (B) Zero dollars (\$0) if the individual:

36 (i) is married at the close of the taxable year, as determined under Section 143 of the

37 Internal Revenue Code;

38 (ii) does not file a joint return for the taxable year; and

39 (iii) does not live apart from the individual's spouse at all times during the taxable year.

40 (C) Twelve thousand dollars (\$12,000) for an individual not described in clause (A) or (B).

41 (b) "Eligible unemployment compensation" means unemployment compensation received by an

42 individual and included in the individual's gross income under Section 85 of the Internal Revenue

43 Code plus any unemployment compensation received by the individual excluded from gross income

44 under Section 85(c) of the Internal Revenue Code. The term does not include amounts not taxable

45 under this article as a result of 45 U.S.C. 352.

46 (c) An individual is entitled to a deduction against the individual's adjusted gross income in an

47 amount equal to the greater of zero (0) or the remainder of:



- 1 (1) eligible unemployment compensation; minus
- 2 (2) excess adjusted gross income.

3 SECTION 71. IC 6-3.1-24-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
4 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 2.5. As used in this chapter, "qualified**  
5 **Indiana investment fund" means any private fund that meets the definition of a venture capital**  
6 **fund in 17 CFR 275.203(l)-1 and that is certified by the Indiana economic development corporation**  
7 **as provided in section 7.5 of this chapter.**

8 SECTION 72. IC 6-3.1-24-3, AS AMENDED BY P.L.193-2005, SECTION 16, IS AMENDED TO  
9 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 3. As used in this chapter, "qualified  
10 investment capital" means debt or equity capital that is provided to a qualified Indiana business **or a**  
11 **qualified Indiana investment fund** after December 31, 2003. However, the term does not include debt  
12 that:

- 13 (1) is provided by a financial institution (as defined in IC 5-13-4-10) after May 15, 2005; and
- 14 (2) is secured by a valid mortgage, security agreement, or other agreement or document that
- 15 establishes a collateral or security position for the financial institution that is senior to all collateral
- 16 or security interests of other taxpayers that provide debt or equity capital to the qualified Indiana
- 17 business.

18 SECTION 73. IC 6-3.1-24-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
19 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 4.5. (a) As used in this chapter,**  
20 **"substantial presence" means:**

- 21 (1) maintaining a company headquarters in Indiana; or
- 22 (2) maintaining at least seventy-five percent (75%) of a company's total payroll in Indiana.

23 (b) Notwithstanding subsection (a), a company receiving qualified investment capital from a  
24 qualified Indiana investment fund shall be considered to have substantial presence in Indiana if the  
25 company commits to relocate:

- 26 (1) its headquarters; or
- 27 (2) seventy-five percent (75%) of its total payroll;

28 to Indiana within one (1) year of receiving qualified investment capital from a qualified Indiana  
29 investment fund.

30 SECTION 74. IC 6-3.1-24-6, AS AMENDED BY P.L.4-2005, SECTION 97, IS AMENDED TO  
31 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 6. A taxpayer that:

- 32 (1) provides qualified investment capital to a qualified Indiana business **or a qualified Indiana**  
33 **investment fund;** and
- 34 (2) fulfills the requirements of the Indiana economic development corporation under section 12.5  
35 of this chapter;

36 is entitled to a credit against the ~~person's~~ **taxpayer's** state tax liability in a taxable year equal to the  
37 amount specified in section ~~10~~ **8 or 8.5** of this chapter, **whichever is applicable.**

38 SECTION 75. IC 6-3.1-24-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
39 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 7.5. (a) The Indiana economic**  
40 **development corporation may certify that an investment fund is a qualified Indiana investment**  
41 **fund if the corporation determines that the fund meets the definition in section 2.5 of this chapter**  
42 **and the requirements in subsection (b).**

43 (b) The Indiana economic development corporation may only certify a fund as a qualified  
44 Indiana investment fund if the fund makes investments according to a policy that:

- 45 (1) requires eligible companies to be primarily focused on the commercialization of research
- 46 and development, technology transfer, or application of new technology; and
- 47 (2) prioritizes investments in companies that:



1 (A) have received a grant, loan, or other investment funds provided by the Indiana  
2 twenty-first century research and technology fund established by IC 5-28-16-2; or

3 (B) maintain a substantial presence in Indiana.

4 (c) An investment fund must apply to be certified as a qualified Indiana investment fund on a  
5 form prescribed by the Indiana economic development corporation.

6 (d) If an investment fund is certified as a qualified Indiana investment fund under this section,  
7 the Indiana economic development corporation shall provide a copy of the certification to the  
8 investors in the qualified Indiana investment fund for inclusion in tax filings.

9 SECTION 76. IC 6-3.1-24-8, AS AMENDED BY P.L.172-2011, SECTION 67, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8. (a) A certification provided under  
11 section 7 of this chapter must include notice to the investors of the maximum amount of tax credits  
12 available under this chapter for the provision of qualified investment capital to the qualified Indiana  
13 business.

14 (b) For a calendar year ending before January 1, 2011, the maximum amount of tax credits available  
15 under this chapter for the provision of qualified investment capital to a particular qualified Indiana  
16 business equals the lesser of:

17 (1) the total amount of qualified investment capital provided to the qualified Indiana business in the  
18 calendar year, multiplied by twenty percent (20%); or

19 (2) five hundred thousand dollars (\$500,000).

20 (c) For a calendar year beginning after December 31, 2010, **and ending before January 1, 2022**, the  
21 maximum amount of tax credits available under this chapter for the provision of qualified investment  
22 capital to a particular qualified Indiana business equals the lesser of the following:

23 (1) The total amount of qualified investment capital provided to the qualified Indiana business in  
24 the calendar year, multiplied by twenty percent (20%).

25 (2) One million dollars (\$1,000,000).

26 (d) For a calendar year beginning after **December 31, 2021**, the maximum amount of tax credits  
27 available under this chapter for the provision of qualified investment capital to a particular  
28 qualified Indiana business equals the lesser of the following:

29 (1) The total amount of qualified investment capital provided to the qualified Indiana business  
30 in the calendar year, multiplied by twenty-five percent (25%).

31 (2) One million dollars (\$1,000,000).

32 (e) Notwithstanding subsection (d), for a calendar year beginning after December 31, 2021, the  
33 maximum amount of tax credits available under this chapter for the provision of qualified  
34 investment capital to a particular qualified Indiana business, if the qualified Indiana business is a  
35 minority business enterprise or a women's business enterprise, equals the lesser of the following:

36 (1) The total amount of qualified investment capital provided to the qualified Indiana business  
37 in the calendar year, multiplied by thirty percent (30%).

38 (2) One million five hundred thousand dollars (\$1,500,000).

39 SECTION 77. IC 6-3.1-24-8.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
40 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8.5. (a) A certification provided under  
41 section 7.5 of this chapter must include notice to investors of the maximum amount of tax credits  
42 available under this chapter for the provision of qualified investment capital to the qualified  
43 Indiana investment fund.

44 (b) The maximum amount of tax credits available under this chapter for the provision of  
45 qualified investment capital to a qualified Indiana investment fund equals the lesser of the  
46 following:

47 (1) The total amount of qualified investment capital provided to the qualified Indiana



1 investment fund in the calendar year, multiplied by twenty percent (20%).

2 (2) Five million dollars (\$5,000,000).

3 SECTION 78. IC 6-3.1-24-9 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. Sec. 9: The total  
4 amount of tax credits that may be approved by the corporation under this chapter in a particular calendar  
5 year for qualified investment capital provided during that calendar year may not exceed twelve million  
6 five hundred thousand dollars (\$12,500,000). An amount of an unused credit carried over by a taxpayer  
7 from a previous calendar year may not be considered in determining the amount of proposed investments  
8 that the Indiana economic development corporation may certify under this chapter.

9 SECTION 79. IC 6-3.1-24-10 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. Sec. 10: Subject to  
10 sections 8 and 13 of this chapter, the amount of the credit to which a taxpayer is entitled under section  
11 6 this chapter equals the product of:

12 (1) twenty percent (20%); multiplied by

13 (2) the amount of the qualified investment capital provided to a qualified Indiana business by the  
14 taxpayer in the taxable year.

15 SECTION 80. IC 6-3.1-24-12, AS AMENDED BY P.L.158-2019, SECTION 14, IS AMENDED TO  
16 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12. (a) If the amount of the credit  
17 determined under section ~~10 8~~ or 8.5 of this chapter for a taxpayer in a taxable year exceeds the taxpayer's  
18 state tax liability for that taxable year, the taxpayer may carry the excess credit over for a period not to  
19 exceed the taxpayer's following five (5) taxable years. The amount of the credit carryover from a taxable  
20 year shall be reduced to the extent that the carryover is used by the taxpayer to obtain a credit under this  
21 chapter for any subsequent taxable year. A taxpayer is not entitled to a carryback or a refund of any  
22 unused credit amount.

23 (b) If the corporation certifies a credit for an investment that is made after June 30, 2020, and before  
24 July 1, 2029, the taxpayer may assign all or part of the credit to which the taxpayer is entitled under this  
25 chapter, subject to the limitations set forth in subsection (c).

26 (c) The following apply to the assignment of a credit under this chapter:

27 (1) A taxpayer may not assign all or part of a credit or credits to a particular person in amounts that  
28 are less than ten thousand dollars (\$10,000).

29 (2) Before a credit may be assigned, the taxpayer must notify the corporation of the assignment of  
30 the credit in the manner prescribed by the corporation.

31 (3) An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the  
32 assignment on the taxpayer's and assignee's state tax returns for the year in which the assignment  
33 is made, in the manner prescribed by the department.

34 (4) Once a particular credit or credits are assigned, the assignee may not assign all or part of the  
35 credit or credits to another person.

36 (5) A taxpayer may not receive value in connection with an assignment under this section that  
37 exceeds the value of that part of the credit assigned.

38 (d) The corporation shall collect and compile data on the assignments of tax credits under this chapter  
39 and determine the effectiveness of each assignment in getting projects completed. The corporation shall  
40 report its findings under this subsection to the legislative council in an electronic format under IC 5-14-6  
41 before November 1, 2022. This subsection expires January 1, 2023.

42 SECTION 81. IC 6-3.1-24-12.5, AS AMENDED BY P.L.193-2005, SECTION 20, IS AMENDED TO  
43 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12.5. (a) A taxpayer wishing to obtain  
44 a credit under this chapter must apply to the Indiana economic development corporation for a certification  
45 that the taxpayer's proposed investment plan would qualify for a credit under this chapter.

46 (b) The application required under subsection (a) must include:

47 (1) the name and address of the taxpayer;



- 1 (2) the name and address of each proposed recipient of the taxpayer's proposed investment;  
2 (3) the amount of the proposed investment;  
3 (4) a copy of the certification issued under section 7 or 7.5 of this chapter that the proposed recipient  
4 is a qualified Indiana business or **qualified Indiana investment fund, whichever is applicable**;  
5 and  
6 (5) any other information required by the Indiana economic development corporation.

7 (c) If the Indiana economic development corporation determines that  
8 ~~(1)~~ the proposed investment would qualify the taxpayer for a credit under this chapter, ~~and~~  
9 ~~(2)~~ the amount of the proposed investment would not result in the total amount of tax credits  
10 certified for the calendar year exceeding twelve million five hundred thousand dollars  
11 ~~(\$12,500,000)~~;

12 the corporation ~~shall~~ **may** certify the taxpayer's proposed investment plan.

13 (d) To receive a credit under this chapter, the taxpayer must provide qualified investment capital to  
14 a qualified Indiana business or **qualified Indiana investment fund, whichever is applicable**, according  
15 to the taxpayer's certified investment plan within two (2) years after the date on which the Indiana  
16 economic development corporation certifies the investment plan.

17 (e) Upon making the investment required under subsection (d), the taxpayer shall provide proof of the  
18 investment to the Indiana economic development corporation.

19 (f) Upon receiving proof of a taxpayer's investment under subsection (e), the Indiana economic  
20 development corporation shall issue the taxpayer a certificate indicating that the taxpayer has fulfilled the  
21 requirements of the corporation and that the taxpayer is entitled to a credit under this chapter.

22 **(g) Notwithstanding subsection (f), if a taxpayer is issued a certificate by the Indiana economic**  
23 **development corporation for an investment made in a qualified Indiana investment fund, a**  
24 **taxpayer may not claim the credit as provided in section 13 of this chapter before July 1, 2023.**

25 ~~(g)~~ **(h)** A taxpayer forfeits the right to a tax credit attributable to an investment certified under  
26 subsection (c) if the taxpayer fails to make the proposed investment within the period required under  
27 subsection (d).

28 SECTION 82. IC 6-3.1-24-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
29 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 15. (a) Before January 1, 2022, the**  
30 **total amount of credits that may be awarded by the Indiana economic development corporation**  
31 **under this chapter for investment plans certified as provided in section 12.5 of this chapter that**  
32 **propose investing qualified investment capital in a particular qualified Indiana business during a**  
33 **particular calendar year is twelve million five hundred thousand dollars (\$12,500,000).**

34 **(b) After December 31, 2021, the total amount of credits that may be awarded by the Indiana**  
35 **economic development corporation under this chapter for investment plans certified as provided**  
36 **in section 12.5 of this chapter that propose investing qualified investment capital in a particular**  
37 **qualified Indiana business or qualified Indiana investment fund during a particular calendar year**  
38 **is twenty million dollars (\$20,000,000), provided that not more than seven million five hundred**  
39 **thousand dollars (\$7,500,000) may be awarded for proposed investments of qualified investment**  
40 **capital in a qualified Indiana investment fund.**

41 SECTION 83. IC 6-3.1-30.5-13, AS AMENDED BY P.L.108-2019, SECTION 123, IS AMENDED  
42 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 13. (a) The total amount of tax credits**  
43 **awarded under this chapter may not exceed nine million five hundred thousand dollars (\$9,500,000) in**  
44 **the state fiscal year beginning July 1, 2016, and ending June 30, 2017.**

45 **(b) The total amount of tax credits awarded under this chapter in a state fiscal year may not exceed the**  
46 **following:**

47 **(1) Twelve million five hundred thousand dollars (\$12,500,000) for the state fiscal year beginning**



1 July 1, 2017, and ending June 30, 2018.

2 (2) Fourteen million dollars (\$14,000,000) for the state fiscal year beginning July 1, 2018, and  
3 ending June 30, 2019.

4 (3) Fifteen million dollars (\$15,000,000) for the state fiscal year beginning July 1, 2019, and ending  
5 June 30, 2020.

6 (4) Sixteen million five hundred thousand dollars (\$16,500,000) for ~~each~~ the state fiscal year:

7 (1) ~~beginning after June 30, 2020; July 1, 2020, and ending June 30, 2021; and~~

8 (2) ~~beginning after July 1, 2023, and each state fiscal year thereafter.~~

9 (5) Seventeen million five hundred thousand dollars (\$17,500,000) for the state fiscal year  
10 beginning July 1, 2021, and ending June 30, 2022.

11 (6) Eighteen million five hundred thousand dollars (\$18,500,000) for the state fiscal year  
12 beginning July 1, 2022, and ending June 30, 2023.

13 SECTION 84. IC 6-3.1-35.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO  
14 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

15 **Chapter 35.8. Foster Care Support Tax Credit**

16 **Sec. 1. (a)** As used in this chapter, "foster care" means living in a place licensed under IC 31-27.

17 (b) As used in this chapter, "person" means an individual, a corporation, a limited liability  
18 company, a partnership, or another legal entity.

19 (c) As used in this chapter, "qualifying foster care organization" means an organization that  
20 meets the following qualifications:

21 (1) The organization is exempt from federal income taxes under Section 501(c)(3) of the  
22 Internal Revenue Code.

23 (2) The organization provides:

24 (A) foster care prevention services and programs as required by 42 U.S.C. 671; or

25 (B) direct assistance to individuals in the foster care system.

26 (3) The organization spends at least fifty percent (50%) of its available revenue on qualified  
27 services to Indiana residents.

28 (4) The organization affirms that it will continue spending at least fifty percent (50%) of its  
29 available revenue on qualified services to Indiana residents.

30 (5) The organization provides ongoing qualified services to at least two hundred (200) Indiana  
31 residents.

32 (d) As used in this chapter, "state fiscal year" means a twelve (12) month period beginning on  
33 July 1 and ending on June 30.

34 (e) As used in this chapter, "state tax liability" means the taxpayer's total tax liability that is  
35 incurred under:

36 (1) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax); and

37 (2) IC 6-5.5 (the financial institutions tax);

38 as computed after the application of the credits that, under IC 6-3.1-1-2, are to be applied before  
39 the credit provided by this chapter.

40 (f) As used in this chapter, "tax credit" means a deduction from any tax otherwise due under  
41 IC 6-3 or IC 6-5.5.

42 **Sec. 2.** A person who makes a monetary contribution to a qualifying foster care organization  
43 shall receive a tax credit as provided in section 3 of this chapter.

44 **Sec. 3. (a)** Subject to the limitations provided in subsection (b) and sections 5 and 6 of this  
45 chapter, the department shall grant a tax credit against any state tax liability due equal to fifty  
46 percent (50%) of the amount of the monetary contribution by a person to a qualifying foster care  
47 organization.



1 (b) The tax credit which a taxpayer receives under this chapter may not exceed ten thousand  
2 dollars (\$10,000) for any taxable year of the taxpayer.

3 (c) If a person that is:

4 (1) exempt from adjusted gross income tax (IC 6-3-1 through IC 6-3-7) under IC 6-3-2-2.8(2);

5 or

6 (2) a partnership;

7 does not have any tax liability against which the credit provided by this section may be applied, a  
8 shareholder or a partner of the business firm is entitled to a credit against the shareholder's or  
9 partner's liability under the adjusted gross income tax.

10 (d) The amount of the tax credit provided by this section under subsection (c) is equal to:

11 (1) the tax credit determined for the business firm for the taxable year under subsection (a);  
12 multiplied by

13 (2) the percentage of the business firm's distributive income to which the shareholder or the  
14 partner is entitled.

15 The tax credit provided by this section is in addition to any credit to which a shareholder or partner  
16 is otherwise entitled under this chapter. However, a business firm and a shareholder or partner of  
17 that business firm may not claim a credit under this chapter for the same monetary contribution  
18 to a qualifying foster care organization.

19 Sec. 4. (a) Any business firm or person that desires to claim a tax credit as provided in this  
20 chapter shall file with the department, in the form that the department may prescribe, an  
21 application stating the amount of the contribution or investment that it proposes to make that  
22 would qualify for a tax credit, and the amount sought to be claimed as a credit.

23 (b) The department shall promptly notify an applicant whether, or the extent to which, the tax  
24 credit is allowable in the state fiscal year in which the application is filed, as provided in section 5  
25 of this chapter. If the credit is allowable in that state fiscal year, the applicant shall within thirty  
26 (30) days after receipt of the notice file with the department a statement, in the form and  
27 accompanied by the proof of payment as the department may prescribe, setting forth that the  
28 amount to be claimed as a credit under this chapter has been paid to a qualifying foster care  
29 organization for an approved program or purpose, or permanently set aside in a special account  
30 to be used solely for an approved program or purpose.

31 (c) The department may disallow any credit claimed under this chapter for which the statement  
32 or proof of payment is not filed within the thirty (30) day period.

33 Sec. 5. (a) The amount of tax credits allowed under this chapter may not exceed two million  
34 dollars (\$2,000,000) in the state fiscal year beginning July 1, 2021, and each state fiscal year  
35 thereafter.

36 (b) The department shall record the time of filing of each application for allowance of a tax  
37 credit required under section 4 of this chapter and shall approve the applications, if they otherwise  
38 qualify for a tax credit under this chapter, in the chronological order in which the applications are  
39 filed in the state fiscal year.

40 (c) When the total tax credits approved under this section equal the maximum amount allowable  
41 in any state fiscal year, no application thereafter filed for that same fiscal year shall be approved.  
42 However, if any applicant for whom a credit has been approved fails to file the statement of proof  
43 of payment required under section 4 of this chapter, an amount equal to the credit previously  
44 allowed or set aside for the applicant may be allowed to any subsequent applicant in the year. In  
45 addition, the department may, if the applicant so requests, approve a credit application, in whole  
46 or in part, with respect to the next succeeding state fiscal year.

47 Sec. 6. A tax credit shall be allowable under this chapter only for the taxable year of the taxpayer





1 **in which the contribution qualifying for the credit is paid.**

2 **Sec. 7. This chapter expires July 1, 2025.**

3 SECTION 85. IC 6-3.6-7-24, AS AMENDED BY P.L.10-2019, SECTION 40, IS AMENDED TO  
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 24. (a) This section applies only to a county  
5 that is a member of a regional development authority under IC 36-7.6.

6 (b) The adopting body for the county may impose a tax rate on the adjusted gross income tax of local  
7 taxpayers that is not greater than:

8 (1) in the case of a county described in IC 36-7.6-4-2(c)(2), twenty-five thousandths of one percent  
9 (0.025%); or

10 (2) in the case of any other county to which this section applies, ~~five-hundredths~~ **five-tenths** of one  
11 percent ~~(0.05%)~~. **(0.50%)**.

12 (c) The revenue from a tax under this section may be used only for the purpose of transferring the  
13 revenue in the regional development authority under IC 36-7.6.

14 SECTION 86. IC 6-3.6-9-1, AS AMENDED BY P.L.126-2016, SECTION 1, IS AMENDED TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) ~~A trust account within the state general~~  
16 ~~fund shall be established for each county that imposes a tax. Any revenue derived from the imposition~~  
17 ~~of the tax by a county shall be deposited in that county's trust account in the state general fund. The~~  
18 ~~county's trust account shall be maintained by the budget agency for each county without consideration~~  
19 ~~for the county's allocation of tax revenue among the purposes authorized by this article. The state budget~~  
20 ~~agency shall maintain an accounting for each county imposing a tax based on annual returns filed~~  
21 ~~by or for county taxpayers. Any undistributed amounts so accounted for shall be held in reserve~~  
22 ~~for the respective counties separate from the state general fund.~~

23 (b) ~~Any income earned on money held in a trust account under subsection (a) becomes a part of that~~  
24 ~~trust account. Undistributed amounts shall be invested by the treasurer of state and the income~~  
25 ~~earned shall be credited to the counties based on each county's undistributed amount.~~

26 (c) ~~Any revenue remaining in a trust account established under subsection (a) at the end of a fiscal year~~  
27 ~~does not revert to the state general fund.~~

28 SECTION 87. IC 6-3.6-9-4, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ  
29 AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 4. Revenue derived from the imposition of the tax  
30 shall, in the manner prescribed by this chapter, be distributed to the county that imposed it. The amount  
31 that is to be distributed to a county during an ensuing calendar year equals the amount of tax revenue that  
32 the budget agency determines has been:

33 (1) received from that county for a taxable year ending in a calendar year preceding the calendar year  
34 in which the determination is made; and

35 (2) reported on an annual return or amended return processed by the department in the state fiscal  
36 year ending before July 1, **or a date set by the department of state revenue if the state income**  
37 **tax deadline is moved to the extended federal income tax deadline under IC 6-3-4-3 past July**  
38 **1 (the date set by the department of state revenue may not be more that three (3) days**  
39 **following the extended federal income tax deadline under IC 6-3-4-3),** of the calendar year in  
40 which the determination is made;

41 as adjusted for refunds of tax made in the state fiscal year.

42 SECTION 88. IC 6-3.6-9-4.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 4.1. The budget agency shall adjust the**  
44 **amounts determined under section 4 of this chapter for the credits claimed against local income**  
45 **taxes under IC 6-3.6-8-6 and IC 6-3.1-19. The adjustments made by the budget agency may be**  
46 **phased-in over several fiscal years until the credits are fully accounted for.**

47 SECTION 89. IC 6-3.6-9-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ



1 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: **Sec. 19. Before October 1, 2023, and October 1 of each**  
2 **year thereafter, the state department of revenue shall provide to each county a report for the fiscal**  
3 **year ending in the calendar year of the report. The report shall contain at least the following**  
4 **information:**

- 5 (1) **The number of returns filed by single, joint, and married filing separate status.**
- 6 (2) **The number of returns filed by full-year and part-year residents.**
- 7 (3) **The amounts billed to county taxpayers for underpayment of tax during the fiscal year.**
- 8 (4) **The amounts collected from county taxpayers for amounts billed prior to the end of the**  
9 **state fiscal year ending in the calendar year of the report.**
- 10 (5) **The amounts reported on the individual lines of the annual returns filed by or for county**  
11 **taxpayer during the fiscal year ending in the calendar year of the report.**

12 **If the amounts reported on one (1) or more individual returns can reasonably identify the return**  
13 **information of one (1) or more county taxpayers, the department may redact those amounts and**  
14 **such other amounts necessary to prevent the disclosure of the return information of such county**  
15 **taxpayers.**

16 SECTION 90. IC 6-5.5-1-2, AS AMENDED BY P.L.234-2019, SECTION 16, IS AMENDED TO  
17 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: **Sec. 2. (a) Except as**  
18 **provided in subsections (b) through (d), "adjusted gross income" means taxable income as defined in**  
19 **Section 63 of the Internal Revenue Code, adjusted as follows:**

- 20 (1) **Add the following amounts:**
  - 21 (A) **An amount equal to a deduction allowed or allowable under Section 166, Section 585, or**  
22 **Section 593 of the Internal Revenue Code.**
  - 23 (B) **An amount equal to a deduction allowed or allowable under Section 170 of the Internal**  
24 **Revenue Code.**
  - 25 (C) **An amount equal to a deduction or deductions allowed or allowable under Section 63 of the**  
26 **Internal Revenue Code for taxes based on or measured by income and levied at the state level by**  
27 **a state of the United States or levied at the local level by any subdivision of a state of the United**  
28 **States.**
  - 29 (D) **The amount of interest excluded under Section 103 of the Internal Revenue Code or under**  
30 **any other federal law, minus the associated expenses disallowed in the computation of taxable**  
31 **income under Section 265 of the Internal Revenue Code.**
  - 32 (E) **An amount equal to the deduction allowed under Section 172 or 1212 of the Internal Revenue**  
33 **Code for net operating losses or net capital losses.**
  - 34 (F) **For a taxpayer that is not a large bank (as defined in Section 585(c)(2) of the Internal**  
35 **Revenue Code), an amount equal to the recovery of a debt, or part of a debt, that becomes**  
36 **worthless to the extent a deduction was allowed from gross income in a prior taxable year under**  
37 **Section 166(a) of the Internal Revenue Code.**
  - 38 (G) **Add the amount necessary to make the adjusted gross income of any taxpayer that owns**  
39 **property for which bonus depreciation was allowed in the current taxable year or in an earlier**  
40 **taxable year equal to the amount of adjusted gross income that would have been computed had**  
41 **an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus**  
42 **depreciation to the property in the year that it was placed in service.**
  - 43 (H) **Add the amount necessary to make the adjusted gross income of any taxpayer that placed**  
44 **Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the**  
45 **current taxable year or in an earlier taxable year equal to the amount of adjusted gross income**  
46 **that would have been computed had an election for federal income tax purposes not been made**  
47 **for the year in which the property was placed in service to take deductions under Section 179 of**



1 the Internal Revenue Code in a total amount exceeding the sum of:

2 (i) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the

3 Internal Revenue Code were not elected as provided in item (ii); and

4 (ii) for taxable years beginning after December 31, 2017, the deductions elected under Section

5 179 of the Internal Revenue Code on property acquired in an exchange if the exchange would

6 have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal

7 Revenue Code in effect on January 1, 2017, the exchange is not eligible for nonrecognition of

8 gain or loss under Section 1031 of the Internal Revenue Code, and the taxpayer made an

9 election to take deductions under Section 179 of the Internal Revenue Code with regard to the

10 acquired property in the year that the property was placed into service. The amount of

11 deductions allowable for an item of property under this item may not exceed the amount of

12 adjusted gross income realized on the property that would have been deferred under the

13 Internal Revenue Code in effect on January 1, 2017.

14 (I) Add an amount equal to any income not included in gross income as a result of the deferral

15 of income arising from business indebtedness discharged in connection with the reacquisition

16 after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as

17 provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income

18 of any taxpayer that added an amount to adjusted gross income in a previous year the amount

19 necessary to offset the amount included in federal gross income as a result of the deferral of

20 income arising from business indebtedness discharged in connection with the reacquisition after

21 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided

22 in Section 108(i) of the Internal Revenue Code.

23 (J) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal

24 Revenue Code for active financing income under Subpart F, Subtitle A, Chapter 1, Subchapter

25 N of the Internal Revenue Code.

26 **(K) Add an amount equal to the remainder of:**

27 **(i) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**

28 **(ii) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code,**

29 **if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**

30 **beginning after December 31, 2020.**

31 **(L) Add an amount equal to the deduction disallowed pursuant to:**

32 **(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206**

33 **and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public**

34 **Law 116-260); and**

35 **(B) Section 3134(e) of the Internal Revenue Code.**

36 (2) Subtract the following amounts:

37 (A) Income that the United States Constitution or any statute of the United States prohibits from

38 being used to measure the tax imposed by this chapter.

39 (B) Income that is derived from sources outside the United States, as defined by the Internal

40 Revenue Code.

41 (C) An amount equal to a debt or part of a debt that becomes worthless, as permitted under

42 Section 166(a) of the Internal Revenue Code.

43 (D) An amount equal to any bad debt reserves that are included in federal income because of

44 accounting method changes required by Section 585(c)(3)(A) or Section 593 of the Internal

45 Revenue Code.

46 (E) The amount necessary to make the adjusted gross income of any taxpayer that owns property

47 for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year



1 equal to the amount of adjusted gross income that would have been computed had an election not  
2 been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation.

3 (F) The amount necessary to make the adjusted gross income of any taxpayer that placed Section  
4 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current  
5 taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would  
6 have been computed had an election for federal income tax purposes not been made for the year  
7 in which the property was placed in service to take deductions under Section 179 of the Internal  
8 Revenue Code in a total amount exceeding the sum of:

9 (i) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the  
10 Internal Revenue Code were not elected as provided in item (ii); and

11 (ii) for taxable years beginning after December 31, 2017, the deductions elected under Section  
12 179 of the Internal Revenue Code on property acquired in an exchange if the exchange would  
13 have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal  
14 Revenue Code in effect on January 1, 2017, the exchange is not eligible for nonrecognition of  
15 gain or loss under Section 1031 of the Internal Revenue Code, and the taxpayer made an  
16 election to take deductions under Section 179 of the Internal Revenue Code with regard to the  
17 acquired property in the year that the property was placed into service. The amount of  
18 deductions allowable for an item of property under this item may not exceed the amount of  
19 adjusted gross income realized on the property that would have been deferred under the  
20 Internal Revenue Code in effect on January 1, 2017.

21 (G) Income that is:

22 (i) exempt from taxation under IC 6-3-2-21.7; and

23 (ii) included in the taxpayer's taxable income under the Internal Revenue Code.

24 (H) The amount that would have been excluded from gross income but for the enactment of  
25 Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22,  
26 2017.

27 (3) Make the following adjustments:

28 (A) Subtract the amount of any interest expense paid or accrued in the current taxable year but  
29 not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue  
30 Code.

31 (B) Add any interest expense paid or accrued in a previous taxable year but allowed as a  
32 deduction under Section 163 of the Internal Revenue Code in the current taxable year.

33 For purposes of this subdivision, an interest expense is considered paid or accrued only in the first  
34 taxable year the deduction would have been allowable under Section 163 of the Internal Revenue  
35 Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

36 (b) In the case of a credit union, "adjusted gross income" for a taxable year means the total transfers  
37 to undivided earnings minus dividends for that taxable year after statutory reserves are set aside under  
38 IC 28-7-1-24.

39 (c) In the case of an investment company, "adjusted gross income" means the company's federal  
40 taxable income adjusted as follows:

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

44 (2) Make the following adjustments:

45 (A) Subtract the amount of any interest expense paid or accrued in the current taxable year but  
46 not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue  
47 Code.



1 (B) Add any interest expense paid or accrued in a previous taxable year but allowed as a  
2 deduction under Section 163 of the Internal Revenue Code in the current taxable year.

3 For purposes of this subdivision, an interest expense is considered paid or accrued only in the first  
4 taxable year the deduction would have been allowable under Section 163 of the Internal Revenue  
5 Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

6 (3) Multiply the amount determined after the adjustments in subdivisions (1) and (2) by the quotient  
7 of:

8 (A) the aggregate of the gross payments collected by the company during the taxable year from  
9 old and new business upon investment contracts issued by the company and held by residents of  
10 Indiana; divided by

11 (B) the total amount of gross payments collected during the taxable year by the company from  
12 the business upon investment contracts issued by the company and held by persons residing  
13 within Indiana and elsewhere.

14 (d) As used in subsection (c), "investment company" means a person, copartnership, association,  
15 limited liability company, or corporation, whether domestic or foreign, that:

16 (1) is registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and

17 (2) solicits or receives a payment to be made to itself and issues in exchange for the payment:

18 (A) a so-called bond;

19 (B) a share;

20 (C) a coupon;

21 (D) a certificate of membership;

22 (E) an agreement;

23 (F) a pretended agreement; or

24 (G) other evidences of obligation;

25 entitling the holder to anything of value at some future date, if the gross payments received by the  
26 company during the taxable year on outstanding investment contracts, plus interest and dividends  
27 earned on those contracts (by prorating the interest and dividends earned on investment contracts  
28 by the same proportion that certificate reserves (as defined by the Investment Company Act of 1940)  
29 is to the company's total assets) is at least fifty percent (50%) of the company's gross payments upon  
30 investment contracts plus gross income from all other sources except dividends from subsidiaries  
31 for the taxable year. The term "investment contract" means an instrument listed in clauses (A)  
32 through (G).

33 SECTION 91. IC 6-6-13-15, AS AMENDED BY P.L.218-2017, SECTION 57, IS AMENDED TO  
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. The department shall transfer aviation fuel  
35 excise taxes collected under this chapter to the treasurer of state for deposit **as follows:**

36 (1) Before July 1, 2017, in the state general fund. ~~and~~

37 (2) After June 30, 2017, **and before July 1, 2021**, as follows:

38 (A) Fifty percent (50%) in the state general fund.

39 (B) Fifty percent (50%) in the airport development grant fund established by IC 8-21-11-4.

40 **(3) After June 30, 2021, in the airport development grant fund established by IC 8-21-11-4.**

41 SECTION 92. IC 6-7-2-0.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ**  
42 **AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 0.5. As used in this chapter, "closed system**  
43 **cartridge" means a sealed, prefilled, and disposable container of consumable material in which the**  
44 **container is inserted directly into a vapor product, and is not intended to be opened or accessible**  
45 **through customary or reasonably foreseeable handling or use.**

46 SECTION 93. IC 6-7-2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
47 Sec. 2. As used in this chapter, "distributor" means a person who:



- 1 (1) manufactures, sells, barter, exchanges, or distributes tobacco products in Indiana to retail  
2 dealers for the purpose of resale;
- 3 (2) purchases tobacco products directly from a manufacturer of tobacco products; or
- 4 (3) purchases for resale tobacco products from a wholesaler, jobber, or distributor outside of Indiana  
5 who is not a distributor holding a license issued under this chapter;
- 6 **(4) manufactures, sells, barter, exchanges, or distributes closed system cartridges in Indiana  
7 to retail dealers for the purpose of resale;**
- 8 **(5) purchases closed system cartridges directly from a manufacturer of closed system  
9 cartridges; or**
- 10 **(6) purchases for resale closed system cartridges from a wholesaler, jobber, or distributor  
11 outside of Indiana who is not a distributor holding a license issued under this chapter.**

12 SECTION 94. IC 6-7-2-3.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ  
13 AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 3.5. As used in this chapter, "taxable product"**  
14 **means tobacco products or closed system cartridges, or both.**

15 SECTION 95. IC 6-7-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
16 Sec. 4. As used in this chapter, "retail dealer" means a person engaged in the business of selling ~~tobacco~~  
17 **taxable** products to ultimate consumers.

18 SECTION 96. IC 6-7-2-6, AS AMENDED BY P.L.155-2012, SECTION 2, IS AMENDED TO READ  
19 AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 6. As used in this chapter, "wholesale price" means  
20 **the following:**

21 **(1) In the case of a tobacco product,** the net price shown on an invoice and at which the  
22 manufacturer of the tobacco products sells tobacco products to distributors, excluding any discount  
23 or other reduction that is not shown on the invoice.

24 **(2) In the case of a closed system cartridge, the net price shown on an invoice and at which the  
25 manufacturer of the closed system cartridge sells closed system cartridges to distributors,  
26 excluding any discount or other reduction that is not shown on the invoice.**

27 SECTION 97. IC 6-7-2-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ  
28 AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 7.5. (a) A tax is imposed on the distribution of  
29 closed system cartridges in Indiana at the rate of ten cents (\$0.10) per fluid milliliter of consumable  
30 material.**

31 **(b) The distributor of closed system cartridges, including a person that sells closed system  
32 cartridges through an Internet web site, is liable for the tax imposed under subsection (a). The tax  
33 is imposed at the time the distributor:**

34 **(1) brings or causes closed system cartridges to be brought into Indiana for distribution;**

35 **(2) manufactures closed system cartridges in Indiana for distribution; or**

36 **(3) transports closed system cartridges to retail dealers in Indiana for resale by those retail  
37 dealers.**

38 SECTION 98. IC 6-7-2-8, AS AMENDED BY P.L.205-2013, SECTION 130, IS AMENDED TO  
39 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 8. (a) A distributor, including a person that  
40 sells ~~tobacco products~~ **taxable products** through an Internet web site, must obtain a license under this  
41 section before it distributes ~~tobacco products~~ **taxable products** in Indiana. The department shall issue  
42 licenses to applicants that qualify under this section. A license issued under this section is valid for one  
43 (1) year unless revoked or suspended by the department and is not transferable.

44 (b) An applicant for a license under this section must submit proof to the department of the  
45 appointment of an agent for service of process in Indiana if the applicant is:

46 (1) an individual whose principal place of residence is outside Indiana; or

47 (2) a person, other than an individual, that has its principal place of business outside Indiana.



1 (c) To obtain or renew a license under this section, a person must:  
2 (1) submit, for each location where it intends to distribute ~~tobacco~~ **taxable** products, an application  
3 that includes all information required by the department;  
4 (2) pay a fee of twenty-five dollars (\$25) at the time of application; and  
5 (3) at the time of application, post a bond, issued by a surety company approved by the department,  
6 in an amount not less than one thousand dollars (\$1,000) and conditioned on the applicant's  
7 compliance with this chapter.

8 (d) If business is transacted at two (2) or more places by one (1) distributor, a separate license must  
9 be obtained for each place of business.

10 (e) Each license must be numbered, show the name and address of the distributor, and be posted in a  
11 conspicuous place at the place of business for which it is issued.

12 (f) If the department determines that a bond provided by a licensee is inadequate, the department may  
13 require a new bond in the amount necessary to fully protect the state.

14 SECTION 99. IC 6-7-2-12, AS AMENDED BY P.L.166-2014, SECTION 34, IS AMENDED TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 12. Before the fifteenth day of each month,  
16 each distributor liable for ~~the a~~ tax imposed by this chapter shall:

17 (1) file a return with the department that includes all information required by the department  
18 including, but not limited to:

- 19 (A) name of distributor;
- 20 (B) address of distributor;
- 21 (C) license number of distributor;
- 22 (D) invoice date;
- 23 (E) invoice number;
- 24 (F) name and address of person from whom ~~tobacco~~ **taxable** products were purchased or name  
25 and address of person to whom ~~tobacco~~ **taxable** products were sold;
- 26 (G) the wholesale price for tobacco products other than moist snuff; ~~and~~  
27 (H) for moist snuff, the weight of the moist snuff; and

28 **(I) for closed system cartridges, the milliliters of consumable material sold; and**  
29 (2) pay the ~~tax~~ **taxes** for which it is liable under this chapter for the preceding month minus the  
30 amount specified in section 13 of this chapter.

31 All returns required to be filed and taxes required to be paid under this chapter must be made in an  
32 electronic format prescribed by the department.

33 SECTION 100. IC 6-7-2-13, AS AMENDED BY P.L.191-2016, SECTION 7, IS AMENDED TO  
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 13. A distributor that files a complete return  
35 and pays the ~~tax~~ **taxes** due within the time specified in section 12 of this chapter is entitled to deduct and  
36 retain from the tax a collection allowance of seven-thousandths (0.007) of the amount due. If a distributor  
37 files an incomplete report, the department may reduce the collection allowance by an amount that does  
38 not exceed the lesser of:

- 39 (1) ten percent (10%) of the collection allowance; or
- 40 (2) fifty dollars (\$50).

41 SECTION 101. IC 6-7-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
42 Sec. 14. The department shall credit or refund to a distributor the ~~tax~~ **taxes** paid under this chapter on  
43 ~~tobacco~~ **taxable** products that are:

- 44 (1) shipped outside Indiana;
- 45 (2) returned to the manufacturer; or
- 46 (3) destroyed by the distributor in the presence of an employee or agent of the department.

47 SECTION 102. IC 6-7-2-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:



1 Sec. 15. Every manufacturer, importer, broker, or shipper of ~~tobacco~~ **taxable** products must register with  
2 the department before it sells or otherwise distributes ~~tobacco~~ **taxable** products to distributors.

3 SECTION 103. IC 6-7-2-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

4 Sec. 16. Every manufacturer, importer, broker, or shipper of ~~tobacco~~ **taxable** products that sells or  
5 otherwise distributes ~~tobacco~~ **taxable** products to distributors shall, before the fifteenth day of each  
6 month, submit proof to the department of all of its sales or other distributions to distributors in the  
7 preceding month.

8 SECTION 104. IC 6-7-2-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

9 Sec. 18. A person who distributes ~~tobacco~~ **taxable** products without a license issued under this chapter  
10 commits a Class B misdemeanor.

11 SECTION 105. IC 6-7-2-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

12 Sec. 19. A manufacturer of ~~tobacco~~ **taxable** products who does not comply with the requirements of  
13 section 15 or 16 of this chapter commits a Class B misdemeanor.

14 SECTION 106. IC 6-7-2-21, AS AMENDED BY P.L.158-2013, SECTION 103, IS AMENDED TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 21. A distributor who knowingly:

16 (1) acts as a distributor without a license;

17 (2) makes a false statement in a report under this chapter; or

18 (3) does not pay ~~the a~~ tax for which the distributor is liable under this chapter;

19 commits a Class B misdemeanor. However, the offense is a Level 6 felony if it is committed with intent  
20 to evade the tax imposed by this chapter or to defraud the state.

21 SECTION 107. IC 6-7-4 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ  
22 AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

23 **Chapter 4. Electronic Cigarette Tax**

24 **Sec. 1. As used in this chapter, "closed system cartridge" means a sealed, prefilled, and**  
25 **disposable container of consumable material in which the container is inserted directly into a vapor**  
26 **product, and is not intended to be opened or accessible through customary or reasonably**  
27 **foreseeable handling or use. The term "consumable material" does not include closed system**  
28 **cartridges (as defined in IC 6-7-2-0.5).**

29 **Sec. 2. As used in this chapter, "consumable material" means any liquid solution or other**  
30 **material used in an open system container that is depleted as the vapor product is used. The term**  
31 **does not include closed system cartridges.**

32 **Sec. 3. As used in this chapter, "department" means the department of state revenue and**  
33 **includes its employees and agents.**

34 **Sec. 4. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5,**  
35 **except that the term does not include taxes imposed under IC 6-2.5 or the excise tax imposed under**  
36 **this chapter.**

37 **Sec. 5. As used in this chapter, "open system container" means all containers of consumable**  
38 **material for intended use in a vapor product and for which the container is intended to be refillable.**  
39 **The term does not include closed system cartridges.**

40 **Sec. 6. As used in this chapter, "person" has the meaning set forth in IC 6-7-1-4.**

41 **Sec. 7. As used in this chapter, "retail dealer" means a person engaged in the selling of**  
42 **consumable material, vapor products, or both to ultimate consumers.**

43 **Sec. 8. (a) Except as provided in subsection (b), as used in this chapter, "vapor product" means**  
44 **any of the following:**

45 (1) A device, such as an electronic cigarette, that employs a mechanical heating element,  
46 battery, or electronic circuit, regardless of shape or size, that can be used to produce vapor  
47 from consumable material that may or may not be sold with the device.





1 (2) Any open system container of a consumable material in a solution or other form that is  
2 intended to be used with or in a device described in subdivision (1).

3 (3) Disposable vapor product devices that are attached to a closed system cartridge and  
4 intended for single use.

5 (b) The term "vapor product" does not include closed system cartridges.

6 Sec. 9. (a) An excise tax, known as the electronic cigarette tax, is imposed on the retail sale of  
7 consumable material and vapor products in Indiana.

8 (b) The electronic cigarette tax equals ten percent (10%) of the gross retail income received by  
9 the retail dealer for the sale.

10 (c) The person who acquires consumable material or vapor products in a retail transaction is  
11 liable for the tax on the transaction, and, except as otherwise incorporated in this chapter, shall pay  
12 the tax to the retail dealer as a separate added amount to the consideration in the transaction. A  
13 retail dealer that either:

14 (1) has a physical presence in Indiana, as described in IC 6-2.5-2-1(c); or

15 (2) meets one (1) or both of the thresholds in IC 6-2.5-2-1(d);

16 shall collect and remit the tax as an agent for the state.

17 (d) If the tax is not collected by the retail dealer, the consumer is responsible to remit the tax to  
18 the department. A retail dealer that is required to collect and remit tax under this chapter is jointly  
19 and severally liable for uncollected tax absent proof of exemption or payment by the purchaser.

20 (e) Before the fifteenth day of each month, each retail dealer liable for the collection and  
21 remittance of the tax imposed by this chapter shall:

22 (1) file a return with the department that includes all information required by the department  
23 including, but not limited to:

24 (A) the name of the retail dealer;

25 (B) the address of the retail dealer; and

26 (C) the certificate number of the retail dealer's electronic cigarette retail dealer's  
27 certificate; and

28 (2) pay the tax for which it is liable under this chapter for the preceding month.

29 All returns required to be filed and taxes required to be paid under this chapter must be made in  
30 an electronic format prescribed by the department.

31 (f) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties,  
32 definitions, exemptions, and administration apply to the imposition and administration of the tax  
33 imposed under this section, except to the extent such provisions are in conflict or inconsistent with  
34 the specific provisions of this chapter.

35 (g) A marketplace facilitator (as defined in IC 6-2.5-1-21.9) who is considered a retail merchant  
36 under IC 6-2.5-4-18 for a transaction to which this chapter applies shall collect and remit electronic  
37 cigarette taxes imposed on the retail transaction.

38 Sec. 10. (a) It is unlawful for any retail dealer to sell consumable material or vapor products in  
39 Indiana unless the retail dealer has a valid electronic cigarette retail dealer's certificate issued by  
40 the department.

41 (b) The department shall issue certificates to applicants that qualify under this section. A  
42 certificate issued under this section is valid for one (1) year unless revoked or suspended by the  
43 department and is not transferable. An electronic cigarette retail dealer's certificate may be  
44 revoked or suspended by the department in the same manner, for the same reasons, and is subject  
45 to the same procedures as for the revocation or suspension of a retail merchant's certificate under  
46 IC 6-2.5-8-7.

47 (c) An applicant for a certificate under this section must submit proof to the department of the



- 1 **appointment of an agent for service of process in Indiana if the applicant is:**  
 2 (1) **an individual whose principal place of residence is outside Indiana; or**  
 3 (2) **a person, other than an individual, that has its principal place of business outside Indiana.**  
 4 **(d) To obtain or renew a certificate under this section, a person must:**  
 5 (1) **submit, for each location where it intends to distribute consumable material or vapor**  
 6 **products, an application that includes all information required by the department;**  
 7 (2) **pay a fee of twenty-five dollars (\$25) at the time of application; and**  
 8 (3) **at the time of application, post a bond, issued by a surety company approved by the**  
 9 **department, in an amount not less than one thousand dollars (\$1,000) and conditioned on the**  
 10 **applicant's compliance with this chapter.**  
 11 **(e) If business is transacted at two (2) or more places by one (1) retail dealer, a separate**  
 12 **certificate must be obtained for each place of business.**  
 13 **(f) Each certificate must be numbered, show the name and address of the retail dealer, and be**  
 14 **posted in a conspicuous place at the place of business for which it is issued.**  
 15 **(g) If the department determines that a bond provided by a certificate is inadequate, the**  
 16 **department may require a new bond in the amount necessary to fully protect the state.**

17 **Sec. 11. A retail dealer that sells consumable material or vapor products in Indiana without**  
 18 **having obtained an electronic cigarette retail dealer's certificate, or after the retail dealer's**  
 19 **certificate has been revoked or suspended by the department, commits a Class A misdemeanor.**

20 **Sec. 12. An individual who:**

- 21 (1) **is an individual retail dealer or an employee, an officer, or a member of a corporate or**  
 22 **partnership retail dealer; and**  
 23 (2) **has a duty to remit electronic cigarette taxes to the department;**

24 **holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus**  
 25 **any penalties and interest attributable to those taxes, to the state. If the individual knowingly fails**  
 26 **to collect or remit those taxes to the state, the individual commits a Level 6 felony.**

27 **Sec. 13. All revenue from the tax imposed by this chapter must be deposited in the state general**  
 28 **fund.**

29 **Sec. 14. The department may adopt rules under IC 4-22-2 necessary to enforce this chapter,**  
 30 **including emergency rules under IC 4-22-2-37.1.**

31 **SECTION 108. IC 6-8.1-1-1, AS AMENDED BY P.L.156-2020, SECTION 29, IS AMENDED TO**  
 32 **READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. "Listed taxes" or "taxes" includes only the**  
 33 **pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the supplemental wagering tax (IC 4-33-12); the**  
 34 **riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling**  
 35 **game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility**  
 36 **services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax**  
 37 **(IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC**  
 38 **6-3.5-1.1) (repealed); the county option income tax (IC 6-3.5-6) (repealed); the county economic**  
 39 **development income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the auto rental excise**  
 40 **tax (IC 6-6-9); the financial institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel tax**  
 41 **(IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal**  
 42 **agreement under IC 6-8.1-3; the vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13);**  
 43 **the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck**  
 44 **campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment**  
 45 **rental excise tax (IC 6-6-15); the vehicle sharing excise tax (IC 6-6-16); the cigarette tax (IC 6-7-1); the**  
 46 **closed system electronic cigarette tax (IC 6-7-2-7.5); the electronic cigarette tax (IC 6-7-4); the beer**  
 47 **excise tax (IC 7.1-4-2); the liquor excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider**



1 excise tax (IC 7.1-4-4.5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9);  
2 the various food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the  
3 oil inspection fee (IC 16-44-2); the penalties assessed for oversized vehicles (IC 9-20-3 and IC 9-20-18);  
4 the fees and penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or  
5 fee that the department is required to collect or administer.

6 SECTION 109. IC 6-8.1-3-16, AS AMENDED BY P.L.234-2019, SECTION 29, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 16. (a) The department shall prepare a list of  
8 all outstanding tax warrants for listed taxes each month. The list shall identify each taxpayer liable for a  
9 warrant by name, address, amount of tax, and either Social Security number or employer identification  
10 number. Unless the department renews the warrant, the department shall exclude from the list a warrant  
11 issued more than ten (10) years before the date of the list. The department shall certify a copy of the list  
12 to the bureau of motor vehicles.

13 (b) The department shall prescribe and furnish tax release forms for use by tax collecting officials. A  
14 tax collecting official who collects taxes in satisfaction of an outstanding warrant shall issue to the  
15 taxpayers named on the warrant a tax release stating that the tax has been paid. The department may also  
16 issue a tax release:

17 (1) to a taxpayer who has made arrangements satisfactory to the department for the payment of the  
18 tax; or

19 (2) by action of the commissioner under IC 6-8.1-8-2(k).

20 (c) The department may not issue or renew:

21 (1) a certificate under IC 6-2.5-8 or **IC 6-7-4**;

22 (2) a license under IC 6-6-1.1 or IC 6-6-2.5; or

23 (3) a permit under IC 6-6-4.1;

24 to a taxpayer whose name appears on the most recent monthly warrant list, unless that taxpayer pays the  
25 tax, makes arrangements satisfactory to the department for the payment of the tax, or a release is issued  
26 under IC 6-8.1-8-2(k).

27 (d) The bureau of motor vehicles shall, before issuing the title to a motor vehicle under IC 9-17,  
28 determine whether the purchaser's or assignee's name is on the most recent monthly warrant list. If the  
29 purchaser's or assignee's name is on the list, the bureau shall enter as a lien on the title the name of the  
30 state as the lienholder unless the bureau has received notice from the commissioner under IC 6-8.1-8-2(k).

31 The tax lien on the title:

32 (1) is subordinate to a perfected security interest (as defined and perfected in accordance with  
33 IC 26-1-9.1); and

34 (2) shall otherwise be treated in the same manner as other title liens.

35 (e) The commissioner is the custodian of all titles for which the state is the sole lienholder under this  
36 section. Upon receipt of the title by the department, the commissioner shall notify the owner of the  
37 department's receipt of the title.

38 (f) The department shall reimburse the bureau of motor vehicles for all costs incurred in carrying out  
39 this section.

40 (g) Notwithstanding IC 6-8.1-8, a person who is authorized to collect taxes, interest, or penalties on  
41 behalf of the department under IC 6-3 or IC 6-3.6 may not, except as provided in subsection (h) or (i),  
42 receive a fee for collecting the taxes, interest, or penalties if:

43 (1) the taxpayer pays the taxes, interest, or penalties as consideration for the release of a lien placed  
44 under subsection (d) on a motor vehicle title; or

45 (2) the taxpayer has been denied a certificate or license under subsection (c) within sixty (60) days  
46 before the date the taxes, interest, or penalties are collected.

47 (h) In the case of a sheriff, subsection (g) does not apply if:



1 (1) the sheriff collects the taxes, interest, or penalties within sixty (60) days after the date the sheriff  
2 receives the tax warrant; or

3 (2) the sheriff collects the taxes, interest, or penalties through the sale or redemption, in a court  
4 proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).

5 (i) In the case of a person other than a sheriff:

6 (1) subsection (g)(2) does not apply if the person collects the taxes, interests, or penalties within  
7 sixty (60) days after the date the commissioner employs the person to make the collection; and

8 (2) subsection (g)(1) does not apply if the person collects the taxes, interest, or penalties through the  
9 sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under  
10 subsection (d).

11 (j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting information from disclosure by the  
12 department do not apply to this subsection. The department shall prepare a list of retail merchants whose  
13 registered retail merchant certificate has not been renewed under IC 6-2.5-8-1(h) or whose registered  
14 retail merchant certificate has been revoked under IC 6-2.5-8-7 **or whose electronic cigarette retail  
15 dealer's certificate has been revoked or suspended under IC 6-7-4-10.** The list compiled under this  
16 subsection must identify each retail merchant by name (including any name under which the retail  
17 merchant is doing business), address, and county. The department shall publish the list compiled under  
18 this subsection on the department's Internet web site (as operated under IC 4-13.1-2) and make the list  
19 available for public inspection and copying under IC 5-14-3. The department or an agent, employee, or  
20 officer of the department is immune from liability for the publication of information under this subsection.

21 SECTION 110. IC 6-8.1-3-25, AS AMENDED BY P.L.10-2019, SECTION 42, IS AMENDED TO  
22 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. Notwithstanding any other law, the  
23 department shall deposit the amounts collected under a tax amnesty program carried out under section  
24 17 of this chapter after June 30, 2015, as follows:

25 (1) County income tax collected under IC 6-3.5-1.1, IC 6-3.5-6, or IC 6-3.5-7 (all repealed January  
26 1, 2017) shall be distributed to counties in the same manner as otherwise provided by the appropriate  
27 chapter of the Indiana Code.

28 (2) Eight percent (8%) of inheritance tax collected for resident decedents shall be distributed to  
29 counties in the manner provided under IC 6-4.1-9-6.

30 (3) County innkeeper's tax collected shall be deposited as required by IC 6-9.

31 (4) County and municipal food and beverage tax collected shall be deposited as required by IC 6-9.

32 (5) County admissions taxes collected shall be deposited as required by IC 6-9-13 and IC 6-9-28.

33 (6) Aircraft license excise tax collected shall be deposited as required by IC 6-6-6.5-21.

34 (7) Auto rental excise tax collected shall be deposited as required by IC 6-6-9-11.

35 (8) Supplemental auto rental excise tax shall be deposited as otherwise required by the appropriate  
36 chapter of the Indiana Code.

37 (9) Financial institutions tax collected shall be deposited as required by IC 6-5.5-8-2.

38 (10) After making the deposits required under subdivisions (1) through (9), the first eighty-four  
39 million dollars (\$84,000,000) collected must be deposited into the Indiana regional cities  
40 development fund established by IC 5-28-38-2 **(before its repeal).**

41 (11) After making the deposits required under subdivisions (1) through (10), the next six million  
42 dollars (\$6,000,000) collected shall be transferred to the Indiana department of transportation to  
43 reimburse the Indiana department of transportation for money expended by the Indiana department  
44 of transportation under IC 8-23-2-18.5 (before its expiration) for the operation of the Hoosier State  
45 Rail Line. However, the total amount transferred under this subdivision to the Indiana department  
46 of transportation may not exceed the lesser of:

47 (A) six million dollars (\$6,000,000); or



1 (B) the total amount expended by the Indiana department of transportation under IC 8-23-2-18.5  
2 (before its expiration) for the operation of the Hoosier State Rail Line after June 30, 2015, and  
3 before July 1, 2017.

4 (12) After making the deposits required under subdivisions (1) through (11), the next forty-two  
5 million dollars (\$42,000,000) collected must be deposited into the Indiana regional cities  
6 development fund established by IC 5-28-38-2 (**before its repeal**). The amount deposited under this  
7 subdivision is appropriated to the Indiana economic development corporation for the purposes of  
8 the Indiana regional cities development fund.

9 (13) After making the deposits required under subdivisions (1) through (12), the next twenty-nine  
10 million eight hundred seventy thousand dollars (\$29,870,000) shall be transferred as follows:

11 (A) Eight million seven hundred thousand dollars (\$8,700,000) to the Indiana public retirement  
12 system for credit to the Indiana public employees' retirement fund established by IC 5-10.3-2-1.

13 (B) Twenty million seven hundred thousand dollars (\$20,700,000) to the Indiana public  
14 retirement system for credit to the pre-1996 account of the Indiana state teachers' retirement fund  
15 established by IC 5-10.4-2-1.

16 (C) Seventy thousand dollars (\$70,000) to the Indiana public retirement system for credit to the  
17 state excise police, gaming agent, gaming control officer, and conservation enforcement officers'  
18 retirement plan established by IC 5-10-5.5-2.

19 (D) Two hundred thousand dollars (\$200,000) to the treasurer of state for credit to the trust fund  
20 under IC 10-12-1-11 for the state police pre-1987 benefit system.

21 (E) Two hundred thousand dollars (\$200,000) to the treasurer of state for credit to the trust fund  
22 under IC 10-12-1-11 for the state police 1987 benefit system.

23 The amounts transferred under this subdivision shall be used to pay costs that must be paid for any  
24 thirteenth check payments or similar supplemental check payments that are enacted by the general  
25 assembly and made to the members and beneficiaries of a public pension plan under HEA  
26 1161-2016. The amounts transferred under this subdivision are appropriated for the purposes of this  
27 subdivision.

28 (14) After making the deposits required under subdivisions (1) through (13), the next ten million  
29 dollars (\$10,000,000) shall be deposited into the next generation Hoosier educators scholarship fund  
30 established by IC 21-12-16-3.

31 (15) Any remaining amounts collected must be deposited into the state general fund.

32 SECTION 111. IC 6-8.1-4-1.6, AS AMENDED BY P.L.220-2014, SECTION 3, IS AMENDED TO  
33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1.6. Subject to the discretion of the  
34 commissioner as set forth in section 1 of this chapter, the commissioner shall establish within the  
35 department a special tax division. The division shall do the following:

36 (1) Administer and enforce the following:

37 (A) Gasoline tax (IC 6-6-1.1).

38 (B) Special fuel tax (IC 6-6-2.5).

39 (C) Motor carrier fuel tax (IC 6-6-4.1).

40 (D) Cigarette tax (IC 6-7-1).

41 (E) Tobacco products tax **and closed system electronic cigarette tax** (IC 6-7-2).

42 (F) Alcoholic beverage tax (IC 7.1-4).

43 (G) Petroleum severance tax (IC 6-8-1).

44 (H) Any other tax the commissioner designates.

45 (2) Upon the commissioner's request, conduct studies of the department's operations and recommend  
46 whatever changes seem advisable.

47 (3) Annually audit a statistical sampling of the returns filed for the taxes administered by the



1 division.

2 (4) Annually audit a statistical sampling of registrants with the bureau of motor vehicles,  
3 international registration plan division.

4 (5) Review federal tax returns and other data that may be helpful in performing the division's  
5 function.

6 (6) Furnish, at the commissioner's request, information that the commissioner requires.

7 (7) Conduct audits requested by the commissioner or the commissioner's designee.

8 (8) Administer the statutes providing for motor carrier regulation (IC 8-2.1).

9 SECTION 112. IC 7.1-4-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

10 Sec. 5. The department shall deposit:

11 (1) four cents (\$0.04) of the beer excise tax rate collected on each gallon of beer or flavored malt  
12 beverage;

13 (2) one dollar (\$1) of the liquor excise tax rate collected on each gallon of liquor;

14 (3) ~~twenty cents (\$0.20)~~ **twenty-five cents (\$0.25)** of the wine excise tax rate collected on each  
15 gallon of wine;

16 (4) the entire amount of malt excise tax collected; and

17 (5) the entire amount of hard cider excise tax collected;

18 daily with the treasurer of state and not later than the fifth day of the following month shall cover them  
19 into the general fund of the state for distribution as provided in this chapter.

20 SECTION 113. IC 7.1-4-9-4, AS AMENDED BY P.L.224-2005, SECTION 26, IS AMENDED TO  
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. ~~Thirty-seven percent (37%)~~ **Twenty-two**  
22 **percent (22%)** of the money in the excise fund shall be deposited in the state general fund on the first  
23 day of June and the first day of December of each year.

24 SECTION 114. IC 7.1-4-9-7.5, AS ADDED BY P.L.224-2005, SECTION 28, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7.5. ~~Thirty percent (30%)~~ **Forty-five percent**  
26 **(45%)** of the money in the excise fund shall be deposited in the enforcement and administration fund  
27 under IC 7.1-4-10 on the first day of June and the first day of December of each year.

28 SECTION 115. IC 7.1-4-11-5 IS REPEALED [EFFECTIVE JULY 1, 2021]. ~~Sec. 5: The department~~  
29 ~~shall deposit in the wine grape market development fund created under IC 7.1-4-13 five cents (\$0.05) of~~  
30 ~~the wine excise tax rate collected on each gallon of wine under IC 7.1-4-4.~~

31 SECTION 116. IC 8-23-3-8, AS AMENDED BY P.L.153-2014, SECTION 16, IS AMENDED TO  
32 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The public mass transportation fund is  
33 established for the purpose of promoting and developing public mass transportation in Indiana. The fund  
34 shall be administered by the department.

35 (b) The treasurer of state may invest the money in the fund in the same manner as other public funds  
36 may be invested.

37 (c) Money in the fund at the end of a fiscal year does not revert to the state general fund.

38 (d) This subsection applies to a calendar year beginning after December 31 of a calendar year in which  
39 an eligible county (as defined by IC 8-25-1-4) begins to carry out a public transportation project approved  
40 under IC 8-25. The distribution formula established by the department is subject to ~~annual review by the~~  
41 ~~budget committee and~~ approval by the budget director to ensure that a public mass transportation system  
42 located in a county other than an eligible county is not adversely affected by a public transportation  
43 project carried out under IC 8-25.

44 SECTION 117. IC 8-23-30-2, AS ADDED BY P.L.146-2016, SECTION 16, IS AMENDED TO  
45 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The local road and bridge matching  
46 grant fund is established to provide matching grants to local units for eligible projects.

47 (b) The department shall administer the fund.



- 1 (c) The fund consists of the following:  
 2 (1) Appropriations by the general assembly.  
 3 (2) Interest deposited in the fund under subsection (d).  
 4 (3) Money deposited in or transferred to the fund from any other source.  
 5 (d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations  
 6 of the fund in the same manner as other public money may be invested. Interest that accrues from these  
 7 investments shall be deposited in the fund.  
 8 (e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.  
 9 (f) Money in the fund is continuously appropriated for the purpose of the fund.  
 10 **(g) Money in the fund may not be transferred, assigned, or otherwise removed from the fund by**  
 11 **the state board of finance, the budget agency, or any other agency until after budget committee**  
 12 **review.**

13 SECTION 118. IC 10-14-3-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
 14 PASSAGE]: Sec. 25. (a) **Except as provided in IC 4-12-18**, if the federal government or an agency or  
 15 officer of the federal government offers the state or through the state a political subdivision, services,  
 16 equipment, supplies, materials, or funds under a gift, grant, or loan for purposes of emergency  
 17 management:

- 18 (1) the state, acting through the governor; or  
 19 (2) the political subdivision, acting with the consent of the governor and through its executive;  
 20 may accept the offer.

21 (b) Upon the acceptance in subsection (a), the governor or the executive of the political subdivision  
 22 may authorize an officer of the state or of the political subdivision to receive the services, equipment,  
 23 supplies, materials, or funds:

- 24 (1) on behalf of the state or the political subdivision; and  
 25 (2) subject to the terms of the offer and the rules of the agency making the offer.

26 (c) If a person, firm, limited liability company, or corporation offers to the state or a political  
 27 subdivision services, equipment, supplies, materials, or funds under gift, grant, or loan for purposes of  
 28 emergency management:

- 29 (1) the state, acting through the governor; or  
 30 (2) the political subdivision, acting through its executive;  
 31 may accept the offer.

32 (d) Upon the acceptance in subsection (c), the governor or the executive of the political subdivision  
 33 may authorize an officer of the state or of the political subdivision to receive the services, equipment,  
 34 supplies, materials, or funds:

- 35 (1) on behalf of the state or the political subdivision; and  
 36 (2) subject to the terms of the offer.

37 (e) A person, firm, limited liability company, or corporation owning or controlling real estate or other  
 38 premises that voluntarily and without compensation grants a license or privilege or otherwise permits the  
 39 designation or use of the whole or any part of the real estate or premises to shelter persons during an  
 40 actual or impending national security, natural, or manmade emergency or disaster or a drill for any of  
 41 those situations, together with successors in interest, is not civilly liable by reason of:

- 42 (1) the condition of the real estate or premises; or  
 43 (2) the conduct of persons engaged in directing or seeking shelter;  
 44 for negligently causing the death of or injury to any person on or about the real estate or premises or for  
 45 loss of or damage to the property of any person during the emergency or disaster or during a drill.

46 SECTION 119. IC 12-15-1.3-18, AS ADDED BY P.L.217-2017, SECTION 78, IS AMENDED TO  
 47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 18. (a) The definitions set forth in 460 IAC 6-3



1 as of ~~January 1, 2017~~, **January 1, 2021**, apply to the terms that are used in this section.

2 **(b) As used in this section, "benefits" means allowances and services provided by employers to**  
3 **employees as compensation that is in addition to salary and wages, including but not limited to paid**  
4 **time off, health insurance, life insurance, worker's compensation, and qualifying pensions.**

5 ~~(b)~~ **(c)** The office of the secretary shall increase the reimbursement rate for services if the services are  
6 provided as follows:

7 (1) The services are provided to an individual who receives services under a Medicaid waiver under  
8 the federal home and community based services program.

9 (2) The individual is authorized under the Medicaid waiver described in subdivision (1) to receive  
10 any of the following services:

11 (A) Adult day services.

12 (B) Prevocational services.

13 (C) Residential habilitation and support.

14 (D) Respite.

15 ~~Supported employment and~~ Extended services as defined in the family supports Medicaid  
16 waiver **and the community integration habilitation Medicaid waiver.**

17 ~~Community habilitation and participation services.~~ **Day habilitation, as defined in the**  
18 **family supports Medicaid waiver and the community integration habilitation Medicaid**  
19 **waiver.**

20 (G) Workplace assistance, as defined in the family supports Medicaid waiver and the community  
21 integration habilitation Medicaid waiver.

22 ~~(H) Facility habilitation.~~

23 ~~(H)~~ **(H)** Residential habilitation and support (RHS daily).

24 ~~(I)~~ **(I)** Transportation services.

25 ~~(J)~~ **(J)** Participant assistance and care, as defined in the family supports Medicaid waiver.

26 ~~(K)~~ **(K)** Facility based support, as defined in the family supports Medicaid waiver and the  
27 community integration habilitation Medicaid waiver.

28 (3) The services are delivered to the individual by a direct care staff.

29 ~~(d)~~ **(d)** The amount of the increase in the reimbursement rate described in subsection ~~(b)~~ **(c)** for a state  
30 fiscal year beginning July 1, ~~2017~~, **2021, or upon approval of CMS**, or thereafter is the reimbursement  
31 rate in effect as of June 30, ~~2017~~, **2019**, for the services listed in subsection ~~(b)(2)~~ **(c)(2)** multiplied by  
32 ~~five percent (5%); seven percent (7%).~~

33 ~~(e)~~ **(e)** An authorized service provider shall use at least ~~seventy-five percent (75%)~~ **eighty-five percent**  
34 **(85%)** of the amount of the increase in the reimbursement rate to **pay payroll tax liabilities and to**  
35 **increase the wages and benefits paid to direct care staff in comparison to payroll tax liabilities, wages,**  
36 **and benefits paid to direct care staff as of the provider's most recent fiscal year ended on or before**  
37 **December 31, 2019**, who:

38 (1) are employed by the authorized service provider to provide services in Indiana; ~~and~~

39 (2) provide support services listed in subsection ~~(b)(2)~~ **(c)(2)**; ~~and~~

40 **(3) are paid on an hourly basis.**

41 ~~(f)~~ **(f)** If a provider does not use at least ~~seventy-five percent (75%)~~ **eighty-five percent (85%)** of the  
42 increase to **pay payroll tax liabilities and to** increase wages **and benefits** paid to direct care staff, the  
43 office shall recoup part or all of the increase in the reimbursement rate that the provider receives as  
44 provided in subsection ~~(g)~~ **(h)**.

45 ~~(g)~~ **(g)** An authorized service provider providing services in Indiana shall provide written and  
46 electronic notification of its plan to **pay payroll tax liabilities and to** increase wages **and benefits** to:

47 (1) direct care staff **described in subsection (e) who are** employed by the provider; and





1 (2) the office of the secretary;  
2 within thirty (30) days after the office implements an increase in reimbursement rates.

3 ~~(g)~~ **(h)** The office may recoup the difference between ~~seventy-five percent (75%)~~ **eighty-five percent**  
4 **(85%)** of the amount received by a provider as a result of increased reimbursement rates and the amount  
5 of the increase that is actually used by the provider to **pay payroll tax liabilities and to** pay an increase  
6 in wages **and benefits** to direct care staff. The remaining ~~twenty-five percent (25%)~~ **fifteen percent**  
7 **(15%)** may be retained by the provider to cover ~~the other employer related costs of providing direct care~~  
8 ~~services, including payroll taxes, benefits, and paid time for nondirect services such as paid time off and~~  
9 ~~training; administrative and overhead costs.~~

10 ~~(h)~~ **(i)** Providers shall maintain all books, documents, papers, accounting records, and other evidence  
11 required to support the reporting of payroll information for **payment of payroll tax liabilities and for**  
12 increased wages **and benefits** to direct care staff. Wages are defined as total compensation, **including**  
13 **paid time off and training**, less overtime and shift differential for direct care staff providing services to  
14 individuals receiving the services described in subsection ~~(b)(2)~~ **(c)(2)** as reported on the provider's  
15 payroll records. Providers shall make these materials available at their respective offices at all reasonable  
16 times and for three (3) years from the date of final payment for the services listed in subsection ~~(b)(2)~~  
17 **(c)(2)** for inspection by the state or its authorized designees. Providers shall furnish copies at no cost to  
18 the state if requested.

19 ~~(i)~~ **(j)** The office or its designee may recoup all or a part of the amount paid using the increased  
20 reimbursement rates based upon an audit or review of the supporting documentation required to be  
21 maintained under subsection ~~(h)~~ **(i)** if the provider cannot provide adequate documentation to support the  
22 **payment of payroll tax liabilities and the payment of increased wages and benefits** to direct care staff.

23 ~~(j)~~ **(k)** If required, the office shall file Medicaid waiver amendments for the family supports Medicaid  
24 waiver and the community integration and habilitation Medicaid waiver related to rate increases and  
25 Medicaid waiver caps only on or before ~~September 30, 2017,~~ **October 1, 2021**, with the earliest possible  
26 effective date allowed by the federal Centers for Medicare and Medicaid Services. If the federal Centers  
27 for Medicare and Medicaid Services ~~deny~~ **denies** the Medicaid waiver amendments, the office may  
28 modify the waiver amendment request. If a waiver amendment is not approved, rate increases may not  
29 be granted under this section.

30 ~~(k)~~ **(l)** This section may not be construed as creating an employment relationship of any kind between  
31 office staff and direct care staff of an authorized service provider.

32 SECTION 120. IC 12-15-5-18.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 18.2. The office of the secretary shall apply**  
34 **to the United States Department of Health and Human Services for the following concerning the**  
35 **mobile integrated healthcare program:**

36 **(1) A waiver to implement the program.**

37 **(2) Federal funding through Section 9813 of the American Rescue Plan Act of 2021 (P.L. 117-2)**  
38 **for the programs set forth in IC 16-31-12.**

39 **However, if federal funding ceases to be available, then no additional state funding for the mobile**  
40 **integrated healthcare program shall be allocated to the program after that date.**

41 SECTION 121. IC 12-15-14-8, AS ADDED BY P.L.224-2017, SECTION 4, IS AMENDED TO  
42 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. ~~(a) The office shall use the RUG-IV;~~  
43 ~~48-Group model for payment of nursing facility services.~~

44 ~~(b)~~ **(a)** Beginning July 1, 2018, the office may implement an end of therapy reclassification  
45 methodology in the RUG-IV, 48-Group model for payment of nursing facility services.

46 ~~(c)~~ **(b)** Before the office changes a health facility service reimbursement that results in a reduction in  
47 reimbursement, the office shall provide public notice of at least one (1) year. The public notice under this



1 subsection:

2 (1) is not a rulemaking action or part of the administrative rulemaking process under IC 4-22; and

3 (2) must include the fiscal impact of the proposed reimbursement change.

4

5 SECTION 122. IC 12-16-17-1, AS ADDED BY P.L.146-2008, SECTION 391, IS AMENDED TO  
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The office of the secretary of family and  
7 social services shall annually transfer ~~forty million dollars (\$40,000,000)~~ **thirty-two million three**  
8 **hundred thousand dollars (\$32,300,000)** to a hospital corporation established under IC 16-22-8 from  
9 the state general fund for the purposes of the hospital corporation.

10 SECTION 123. IC 16-21-10-21, AS AMENDED BY P.L.108-2019, SECTION 203, IS AMENDED  
11 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires June 30, ~~2021~~.  
12 **2023.**

13 SECTION 124. IC 16-28-15-14, AS AMENDED BY P.L.108-2019, SECTION 204, IS AMENDED  
14 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. This chapter expires June 30, ~~2021~~.  
15 **2023.**

16 SECTION 125. IC 20-20-12-1, AS ADDED BY P.L.1-2005, SECTION 4, IS AMENDED TO READ  
17 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The department shall administer the advanced  
18 placement program established by ~~IC 20-36-3-4(a)~~: **IC 20-36-3-4.**

19 SECTION 126. IC 20-24-7-13, AS AMENDED BY P.L.159-2019, SECTION 10, IS AMENDED TO  
20 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13. (a) After June 30, 2019, a virtual charter  
21 school may only apply for authorization with any statewide authorizer in accordance with the authorizer's  
22 guidelines. After June 30, 2019, a virtual charter school that has a charter on June 30, 2019, may renew  
23 a charter only with a statewide authorizer. An authorizer described in IC 20-24-1-2.5(1) and  
24 IC 20-24-1-2.5(3) is not considered a statewide authorizer.

25 (b) For each state fiscal year, a virtual charter school is entitled to receive funding in a month from the  
26 state in an amount equal to:

27 (1) the quotient of:

28 (A) the school's basic tuition support determined under ~~IC 20-43-6-3(e)~~; **IC 20-43-6-3**; divided  
29 by

30 (B) twelve (12); plus

31 (2) the total of any:

32 (A) special education grants under IC 20-43-7;

33 (B) career and technical education grants under IC 20-43-8; and

34 (C) honor grants under IC 20-43-10;

35 to which the virtual charter school is entitled for the month.

36 For each state fiscal year, a virtual charter school's special education grants under IC 20-43-7 shall be  
37 calculated in the same manner as special education grants are calculated for other school corporations.

38 (c) The state board shall adopt rules under IC 4-22-2 to govern the operation of virtual charter schools.

39 (d) Each authorizer of a virtual charter school shall establish requirements or guidelines for virtual  
40 charter schools authorized by the authorizer that include the following:

41 (1) Minimum requirements for the mandatory annual onboarding process and orientation required  
42 under IC 20-24-5-4.5, which shall include a requirement that a virtual charter school must provide  
43 to a parent of a student:

44 (A) the student engagement and attendance requirements or policies of the virtual charter school;  
45 and

46 (B) notice that a person who knowingly or intentionally deprives a dependent of education  
47 commits a violation under IC 35-46-1-4.



1 (2) Requirements relating to tracking and monitoring student participation and attendance.  
2 (3) Ongoing student engagement and counseling policy requirements.  
3 (4) Employee policy requirements, including professional development requirements.  
4 (e) The department, with the approval of the state board, shall before December 1 of each year submit  
5 an annual report to the budget committee concerning the program under this section.  
6 (f) Each school year, at least sixty percent (60%) of the students who are enrolled in virtual charter  
7 schools under this section for the first time must have been included in the state's fall count of ADM  
8 conducted in the previous school year.  
9 (g) Each virtual charter school shall report annually to the department concerning the following, on  
10 a schedule determined by the department:  
11 (1) Classroom size.  
12 (2) The ratio of teachers per classroom.  
13 (3) The number of student-teacher meetings conducted in person or by video conference.  
14 (4) Any other information determined by the department.  
15 The department shall provide this information annually to the state board and the legislative council in  
16 an electronic format under IC 5-14-6.  
17 (h) A virtual charter school shall adopt a student engagement policy. A student who regularly fails to  
18 participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter  
19 school. The policies adopted by the virtual charter school must ensure that:  
20 (1) adequate notice of the withdrawal is provided to the parent and the student; and  
21 (2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for  
22 the student or the parent to demonstrate that failure to participate in the course is due to an event that  
23 would be considered an excused absence under IC 20-33-2.  
24 (i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the  
25 school's student engagement policy may not reenroll in that same virtual charter school for the school year  
26 in which the student is withdrawn.  
27 (j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the  
28 authorizer complies with the requirements described in subsections (h) and (i).  
29 SECTION 127. IC 20-24-7-13.5, AS AMENDED BY P.L.108-2019, SECTION 210, IS AMENDED  
30 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13.5. (a) This section applies to the  
31 following charter schools:  
32 (1) The Excel Centers for Adult Learners.  
33 (2) The Christel House DORS centers.  
34 (3) The Gary Middle College charter schools.  
35 (b) Notwithstanding any other law, for a state fiscal year, a charter school described in subsection (a)  
36 is entitled to receive funding from the state in an amount equal to the product of:  
37 (1) the charter school's number of students who are Indiana residents (expressed as full-time  
38 equivalents); multiplied by  
39 (2) six thousand seven hundred fifty dollars (\$6,750) beginning July 1, 2017.  
40 (c) However, in the case of the charter school described in subsection (a)(3), the funding under this  
41 section applies only for those students who are twenty-two (22) years of age and older. In addition, the  
42 total number of students (expressed as full-time equivalents) of all adult learners in charter schools  
43 covered by this section may not exceed the following:  
44 ~~(1) For the 2018-2019 state fiscal year:~~  
45 ~~(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students;~~  
46 ~~(B) For the Gary Middle College charter schools, two hundred (200) adult learner students;~~  
47 ~~(C) For the Excel Centers for Adult Learners, four thousand seven hundred (4,700) adult learner~~



1 students.

2 ~~(2)~~ **(1)** For the ~~2019-2020~~ **2021-2022** state fiscal year:

3 (A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.

4 (B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.

5 (C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner

6 students.

7 ~~(3)~~ **(2)** For the ~~2020-2021~~ **2022-2023** state fiscal year:

8 (A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.

9 (B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.

10 (C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner

11 students.

12 (d) A charter school described in subsection (a) is entitled to receive federal special education funding.

13 (e) The state funding under this section shall be paid each state fiscal year under a schedule set by the

14 budget agency and approved by the governor. However, the schedule shall provide for at least twelve (12)

15 payments, that one (1) payment shall be made at least every forty (40) days, and the aggregate of the

16 payments in each state fiscal year shall equal the amount required under this section. However, if the

17 appropriations for this purpose are insufficient, the distributions to each recipient shall be reduced

18 proportionately.

19 (f) A charter school that receives funding as provided in this section must report the following

20 information annually to the state board and (in an electronic format under IC 5-14-6) to the legislative

21 council, on a schedule specified by the state board:

22 (1) The number of adult learners enrolled in the charter school during the preceding year.

23 (2) The demographics of the adult learners enrolled in the charter school during the preceding year

24 (in a format requested by the state board).

25 (3) The graduation rates of the adult learners enrolled in the charter school during the preceding

26 year.

27 (4) The outcomes for adult learners enrolled in the charter school, as of graduation and as of two (2)

28 years after graduation. A charter school must include information concerning students' job placement

29 outcomes, information concerning students' matriculation into higher education, and any other

30 information concerning outcomes required by the state board.

31 (g) This section expires June 30, ~~2021~~, **2023**.

32 SECTION 128. IC 20-24-13-6, AS AMENDED BY P.L.108-2019, SECTION 211, IS AMENDED TO

33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. The annual grant amount for a school for

34 a state fiscal year is **the following:**

35 (1) **For the state fiscal year beginning July 1, 2021:**

36 (A) ~~seven hundred fifty dollars (\$750);~~ **one thousand dollars (\$1,000);** multiplied by

37 ~~(2) (B) the number of eligible pupils who are counted in the current ADM of the school.~~

38 (2) **For the state fiscal year beginning July 1, 2022, and each state fiscal year thereafter:**

39 (A) **one thousand dollars (\$1,000); multiplied by**

40 **(B) the number of eligible pupils who are counted in the current ADM of the school.**

41 SECTION 129. IC 20-25.7-5-2, AS AMENDED BY P.L.156-2020, SECTION 75, IS AMENDED TO

42 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 2. (a) The board may enter into an agreement

43 with an organizer to reconstitute an eligible school as a participating innovation network charter school

44 or to establish a participating innovation network charter school at a location selected by the board within

45 the boundary of the school corporation. Notwithstanding IC 20-26-7.1, a participating innovation network

46 charter school may be established within a vacant school building.

47 (b) The terms of the agreement entered into between the board and an organizer must specify the



1 following:

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

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

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

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

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

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

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

22 (3) if requested by a participating innovation network charter school that reconstitutes an eligible  
23 school, the department may use student growth as the state board's exclusive means to determine the  
24 innovation network charter school's category or designation of school improvement under 511  
25 IAC 6.2-10-10 for a period of three (3) years. Beginning with the 2019-2020 school year, the  
26 department may not use student growth as the state board's exclusive means to determine an  
27 innovation network charter school's category or designation of school improvement. This subdivision  
28 expires July 1, 2023.

29 (e) If a participating innovation network school was established before January 1, 2016, and for the  
30 current school year has a complexity index that is greater than the complexity index for the school  
31 corporation that the innovation network school has contracted with, the innovation network school shall  
32 be treated as a charter school for purposes of determining tuition support. This subsection expires June  
33 30, ~~2021~~. **2023**.

34 SECTION 130. IC 20-26-5-41 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 41. (a) Subject to subsection (b), the**  
36 **governing body of a school corporation may enter into a public-private agreement for the**  
37 **construction of new school buildings.**

38 **(b) Before the governing body of a school corporation may enter into a public-private agreement**  
39 **under this section, the project plan, including the:**

40 **(1) terms of the agreement;**

41 **(2) total and annual cost to the school corporation; and**

42 **(3) source of funding for the agreement, which may include revenue from a controlled projects**  
43 **referendum under IC 6-1.1-20-3.6;**

44 **must be reviewed by the budget committee.**

45 SECTION 131. IC 20-32-4-4, AS AMENDED BY P.L.192-2018, SECTION 27, IS AMENDED TO  
46 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 4. (a) A student who does not achieve a**  
47 **passing score on the graduation examination and who does not meet the requirements of section 1.5(a)**



1 of this chapter may be eligible to graduate if the student does all the following:

2 (1) **Subject to subsection (b)**, takes the graduation examination in each subject area in which the  
3 student did not achieve a passing score at least one (1) time every school year after the school year  
4 in which the student first takes the graduation examination.

5 (2) Completes remediation opportunities provided to the student by the student's school.

6 (3) Maintains a school attendance rate of at least ninety-five percent (95%) with excused absences  
7 not counting against the student's attendance.

8 (4) Maintains at least a "C" average or the equivalent in the courses comprising the credits  
9 specifically required for graduation by rule of the state board.

10 (5) Otherwise satisfies all state and local graduation requirements.

11 (6) Either:

12 (A) completes:

13 (i) the course and credit requirements for a general diploma, including the career academic  
14 sequence;

15 (ii) a workforce readiness assessment; and

16 (iii) at least one (1) industry certification that appears on the state board's approved industry  
17 certification list, which must be updated annually with recommendations from the department  
18 of workforce development established by IC 22-4.1-2-1; or

19 (B) obtains a written recommendation from a teacher of the student in each subject area in which  
20 the student has not achieved a passing score on the graduation examination. The written  
21 recommendation must be aligned with the governing body's relevant policy and must be  
22 concurred in by the principal of the student's school and be supported by documentation that the  
23 student has attained the academic standard in the subject area based on:

24 (i) tests other than the graduation examination; or

25 (ii) classroom work.

26 **(b) A student described in subsection (a) is not required to take a graduation examination during**  
27 **the 2020-2021 school year in a subject area in which the student did not achieve a passing score as**  
28 **required by subsection (a)(1) if the student was unable to take the graduation examination due to**  
29 **the coronavirus disease (COVID-19).**

30 ~~(b)~~ (c) This section expires June 30, 2022.

31 SECTION 132. IC 20-36-3-4, AS ADDED BY P.L.1-2005, SECTION 20, IS AMENDED TO READ  
32 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. ~~(a)~~ The advanced placement program is established  
33 to encourage students to pursue advanced courses, particularly in math and science. The program shall  
34 be administered by the department.

35 ~~(b)~~ Unexpended money appropriated to the department to implement the program at the end of a state  
36 fiscal year does not revert to the state general fund:

37 SECTION 133. IC 20-43-1-1, AS AMENDED BY P.L.108-2019, SECTION 214, IS AMENDED TO  
38 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 1. This article expires June 30, ~~2021~~. **2023.**

39 SECTION 134. IC 20-43-1-34 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO  
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 34. Beginning with the 2021-2022 school**  
41 **year, "virtual instruction" means instruction that is provided in an interactive learning**  
42 **environment created through technology in which the student is separated from a teacher by time**  
43 **or space, or both.**

44 SECTION 135. IC 20-43-3-8, AS AMENDED BY P.L.108-2019, SECTION 221, IS AMENDED TO  
45 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 8. A school corporation's foundation amount  
46 is the following:

47 ~~(1)~~ Five thousand five hundred forty-eight dollars (~~\$5,548~~) for the state fiscal year beginning July



1 1, 2019:

2 ~~(2) Five thousand seven hundred three dollars (\$5,703) for the state fiscal year beginning July 1,~~  
3 ~~2020:~~

4 **(1) Five thousand seven hundred sixty dollars (\$5,760) for the state fiscal year beginning July**  
5 **1, 2021.**

6 **(2) Five thousand eight hundred forty-six dollars (\$5,846) for the state fiscal year beginning**  
7 **July 1, 2022.**

8 SECTION 136. IC 20-43-4-1, AS AMENDED BY P.L.146-2008, SECTION 487, IS AMENDED TO  
9 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) An individual is an eligible pupil if the  
10 individual is a pupil enrolled in a school corporation and:

11 (1) the school corporation has the responsibility to educate the pupil in its public schools without  
12 the payment of tuition;

13 (2) subject to subdivision ~~(5)~~; **(6)**, the school corporation has the responsibility to pay transfer tuition  
14 under IC 20-26-11 because the pupil is:

15 (A) transferred for education to another school corporation; or

16 (B) placed in an out-of-state institution or facility by or with the consent of the department of  
17 child services;

18 (3) the pupil is enrolled in a school corporation as a transfer student under IC 20-26-11-6 or entitled  
19 to be counted for ADM purposes as a resident of the school corporation when attending its schools  
20 under any other applicable law or regulation;

21 **(4) the pupil is twenty-two (22) years of age or less;**

22 ~~(4)~~ **(5)** the state is responsible for the payment of transfer tuition to the school corporation for the  
23 pupil under IC 20-26-11; or

24 ~~(5)~~ **(6)** all of the following apply:

25 (A) The school corporation is a transferee corporation.

26 (B) The pupil does not qualify as a qualified pupil in the transferee corporation under subdivision  
27 (3) or ~~(4)~~; **(5)**.

28 (C) The transferee corporation's attendance area includes a state licensed private or public health  
29 care facility or child care facility where the pupil was placed:

30 (i) by or with the consent of the department of child services;

31 (ii) by a court order;

32 (iii) by a child placing agency licensed by the department of child services;

33 (iv) by a parent or guardian under IC 20-26-11-8; or

34 (v) by or with the consent of the department under IC 20-35-6-2.

35 (b) For purposes of a career and technical education grant, an eligible pupil includes a student enrolled  
36 in a charter school.

37 SECTION 137. IC 20-43-4-2, AS AMENDED BY P.L.217-2017, SECTION 121, IS AMENDED TO  
38 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) A school corporation's ADM is the  
39 number of eligible pupils enrolled in:

40 (1) the school corporation; or

41 (2) a transferee corporation;

42 on the day fixed in September by the state board for a count of students under section 3 of this chapter  
43 and as subsequently adjusted not later than the date specified under the rules adopted by the state board.

44 The state board may adjust the school's count of eligible pupils if the state board determines that the count  
45 is unrepresentative of the school corporation's enrollment. In addition, a school corporation may petition

46 the state board to make an adjusted count of students enrolled in the school corporation if the corporation  
47 has reason to believe that the count is unrepresentative of the school corporation's enrollment. In addition,



1 a school corporation shall determine the number of eligible pupils enrolled in:  
2 (1) the school corporation; or  
3 (2) a transferee corporation;  
4 on the day fixed in February by the state board for a spring count of students ~~to be used only for~~  
5 ~~informational purposes under this article.~~ **under section 3 of this chapter and as subsequently adjusted**  
6 **under this chapter or under rules adopted by the state board.** ~~Except as specifically provided by law,~~  
7 ~~the spring count shall not be used for determining school funding under this article.~~

8 (b) Each school corporation shall, before April 1 of each year, provide to the department an estimate  
9 of the school corporation's ADM that will result from the count of eligible pupils in the following  
10 September. The department may update and adjust the estimate as determined appropriate by the  
11 department. In each odd-numbered year, the department shall provide the updated and adjusted estimate  
12 of the school corporation's ADM to the legislative services agency before April 10 of that year.

13 (c) A new charter school shall submit an enrollment estimate to the department before April 1 of the  
14 year the new charter school will be open for enrollment. The department shall use the new charter school's  
15 enrollment estimate as the basis for the new charter school's distribution beginning in July and until actual  
16 ADM is available, subject to section 9 of this chapter. However, if the new charter school's enrollment  
17 estimate is greater than eighty percent (80%) of the new charter school's authorized enrollment cap, the  
18 department may use that enrollment estimate if the department has requested and reviewed other  
19 enrollment data that support that enrollment estimate. However, if the enrollment data requested and  
20 reviewed by the department does not support the enrollment estimate submitted by the new charter school,  
21 the department shall determine the estimated ADM based on the enrollment data requested and reviewed  
22 by the department. In each odd-numbered year, the department shall provide the new charter school's  
23 estimated ADM to the legislative services agency before April 10 of that year.

24 SECTION 138. IC 20-43-4-6.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 6.5. (a) Subject to subsection (b), for**  
26 **purposes of determining basic tuition support for a school corporation under IC 20-43-6-3, the**  
27 **department shall review the daily attendance of each student to determine whether, of the**  
28 **instructional services that the student receives from a school corporation, at least fifty percent**  
29 **(50%) is virtual instruction. The department shall review the daily attendance of a student under**  
30 **this subsection as follows:**

31 (1) **For purposes of the fall count of ADM, the department shall review the attendance for each**  
32 **student on each school day from the school corporation's first day of school until the day fixed**  
33 **in September by the state board under section 3 of this chapter.**

34 (2) **For purposes of the spring count of ADM, the department shall review the attendance for**  
35 **each student on each school day from the first day after the date described in subdivision (1)**  
36 **until the date fixed in February by the state board under section 3 of this chapter.**

37 (b) **In reviewing daily attendance under this section, the department shall take into consideration**  
38 **whether a student transferred to the school corporation during the dates described in subsection**  
39 **(a)(1) and (a)(2) that the department reviews daily attendance.**

40 SECTION 139. IC 20-43-6-3, AS AMENDED BY P.L.108-2019, SECTION 225, IS AMENDED TO  
41 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: **Sec. 3. (a) A school corporation's basic tuition**  
42 **support for a state fiscal year is the amount determined under the applicable provision of this section.**

43 (b) This subsection applies to a school corporation that does not have any students in the school  
44 corporation's current ADM for the year for whom, of the instructional services that the students receive  
45 from the school corporation, at least fifty percent (50%) is virtual instruction. The school corporation's  
46 basic tuition support for a state fiscal year is equal to the result using the following formula:

47 STEP ONE: Multiply the foundation amount by the school corporation's current ADM.





1 STEP TWO: Multiply the school corporation's complexity index by:  
2 (A) for the state fiscal year beginning July 1, 2019, three thousand six hundred fifty dollars  
3 (\$3,650); and  
4 (B) for the state fiscal year beginning July 1, 2020, three thousand six hundred seventy-five  
5 dollars (\$3,675).  
6 (A) for the state fiscal year beginning July 1, 2021, three thousand eight hundred two  
7 dollars (\$3,802); and  
8 (B) for the state fiscal year beginning July 1, 2022, three thousand eight hundred fifty-eight  
9 dollars (\$3,858).

10 STEP THREE: Multiply the STEP TWO amount by the school corporation's current ADM.

11 STEP FOUR: This STEP applies only to a school corporation that has at least eighteen percent  
12 (18%) of its ADM eligible for the English language learners program and that experienced a  
13 percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index  
14 for the school year ending in 2017 compared to the school corporation's complexity index for the  
15 current school year. For such a school corporation determine the result of:

16 (A) the school corporation's current ADM; multiplied by

17 (B) one hundred twenty-eight dollars (\$128).

18 STEP FIVE: Determine the result of:

19 (A) the STEP ONE amount; plus

20 (B) the STEP THREE amount; plus

21 (C) the STEP FOUR amount, if applicable.

22 (c) This subsection applies to a school corporation that has students in the school corporation's current  
23 ADM for the year for whom, of the instructional services that the students receive from the school  
24 corporation, at least fifty percent (50%) is virtual instruction. The school corporation's basic tuition  
25 support for a state fiscal year is equal to the result using the following formula:

26 STEP ONE: Determine the total number of students in the school corporation's current ADM for the  
27 year for whom, of the instructional services that the students receive from the school corporation,  
28 at least fifty percent (50%) is virtual instruction.

29 STEP TWO: Determine the result of the school corporation's current ADM for the year minus the  
30 STEP ONE amount.

31 STEP THREE: Determine the result of:

32 (A) the foundation amount; multiplied by

33 (B) the STEP TWO amount.

34 STEP FOUR: Determine the result of:

35 (A) the STEP ONE amount; multiplied by

36 (B) eighty-five percent (85%) of the foundation amount.

37 STEP FIVE: Multiply the school corporation's complexity index by:

38 (A) for the state fiscal year beginning July 1, 2019, three thousand six hundred fifty dollars  
39 (\$3,650); and

40 (B) for the state fiscal year beginning July 1, 2020, three thousand six hundred seventy-five  
41 dollars (\$3,675).

42 (A) for the state fiscal year beginning July 1, 2021, three thousand eight hundred two  
43 dollars (\$3,802); and

44 (B) for the state fiscal year beginning July 1, 2022, three thousand eight hundred fifty-eight  
45 dollars (\$3,858).

46 STEP SIX: Multiply the STEP FIVE amount by the school corporation's current ADM.

47 STEP SEVEN: This STEP applies only to a school corporation that has at least eighteen percent



1 (18%) of its ADM eligible for the English language learners program and that experienced a  
2 percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index  
3 for the school year ending in 2017 compared to the school corporation's complexity index for the  
4 current school year. For such a school corporation determine the result of:

5 (A) the school corporation's current ADM; multiplied by

6 (B) one hundred twenty-eight dollars (\$128).

7 STEP EIGHT: Determine the result of:

8 (A) the STEP THREE amount; plus

9 (B) the STEP FOUR amount; plus

10 (C) the STEP SIX amount; plus

11 (D) the STEP SEVEN amount, if applicable.

12 SECTION 140. IC 20-43-7-6, AS AMENDED BY P.L.108-2019, SECTION 226, IS AMENDED TO  
13 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 6. A school corporation's special education  
14 grant for a state fiscal year is equal to the sum of the following:

15 (1) The nonduplicated count of pupils in programs for severe disabilities multiplied by ~~nine thousand~~  
16 ~~one hundred fifty-six dollars (\$9,156)~~; **the following:**

17 (A) **Nine thousand six hundred fourteen dollars (\$9,614) for the state fiscal year beginning**  
18 **July 1, 2021.**

19 (B) **Ten thousand five hundred seventy-five dollars (\$10,575) for the state fiscal year**  
20 **beginning July 1, 2022.**

21 (2) The nonduplicated count of pupils in programs of mild and moderate disabilities multiplied by  
22 ~~two thousand three hundred dollars (\$2,300)~~; **the following:**

23 (A) **Two thousand four hundred fifteen dollars (\$2,415) for the state fiscal year beginning**  
24 **July 1, 2021.**

25 (B) **Two thousand six hundred fifty-seven dollars (\$2,657) for the state fiscal year beginning**  
26 **July 1, 2022.**

27 (3) The duplicated count of pupils in programs for communication disorders multiplied by five  
28 hundred dollars (\$500).

29 (4) The cumulative count of pupils in homebound programs multiplied by five hundred dollars  
30 (\$500).

31 (5) The nonduplicated count of pupils in special preschool education programs multiplied by the  
32 following:

33 (A) ~~Two thousand eight hundred seventy-five dollars (\$2,875) for the state fiscal year beginning~~  
34 ~~July 1, 2019.~~

35 (B) ~~Three thousand dollars (\$3,000) for the state fiscal year beginning July 1, 2020.~~

36 (A) **Three thousand one hundred fifty dollars (\$3,150) for the state fiscal year beginning**  
37 **July 1, 2021.**

38 (B) **Three thousand four hundred sixty-five dollars (\$3,465) for the state fiscal year**  
39 **beginning July 1, 2022.**

40 SECTION 141. IC 20-43-8-15, AS AMENDED BY P.L.154-2020, SECTION 42, IS AMENDED TO  
41 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 15. (a) ~~This subsection applies to the state~~  
42 ~~fiscal year beginning July 1, 2019. A school corporation's career and technical education enrollment grant~~  
43 ~~for a state fiscal year is the sum of the amounts determined under the following STEPS:~~

44 STEP ONE: Determine for each career and technical education program provided by the school  
45 corporation:

46 (A) the number of credit hours of the program (one (1) credit; two (2) credits; or three (3)  
47 credits); multiplied by



1 (B) the number of pupils enrolled in the program; multiplied by

2 (C) the following applicable amount:

3 (i) Six hundred eighty dollars (\$680) for a career and technical education program designated  
4 by the department of workforce development as a high value program under section 7.5 of this  
5 chapter.

6 (ii) Four hundred dollars (\$400) for a career and technical education program designated by  
7 the department of workforce development as a moderate value program under section 7.5 of  
8 this chapter.

9 (iii) Two hundred dollars (\$200) for a career and technical education program designated by  
10 the department of workforce development as a less than moderate value program under section  
11 7.5 of this chapter.

12 ~~STEP TWO: Determine the number of pupils enrolled in an apprenticeship program, a cooperative~~  
13 ~~education program, a foundational career and technical education course, or a work based learning~~  
14 ~~course designated under section 7.5 of this chapter multiplied by one hundred fifty dollars (\$150).~~

15 ~~STEP THREE: Determine the number of pupils enrolled in an introductory program designated~~  
16 ~~under section 7.5 of this chapter multiplied by three hundred dollars (\$300).~~

17 ~~STEP FOUR: Determine the number of pupils who travel from the school in which they are currently~~  
18 ~~enrolled to another school to participate in a career and technical education program in which pupils~~  
19 ~~from multiple schools are served at a common location multiplied by one hundred fifty dollars~~  
20 ~~(\$150).~~

21 (b) This ~~subsection~~ **section** applies to state fiscal years beginning after June 30, 2020-2021. A school  
22 corporation's career and technical education enrollment grant for a state fiscal year is the sum of the  
23 amounts determined under the following STEPS:

24 STEP ONE: Determine for each career and technical education program provided by the school  
25 corporation:

26 (A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3)  
27 credits); multiplied by

28 (B) the number of pupils enrolled in the program; multiplied by

29 (C) the following applicable amount:

30 (i) Six hundred eighty dollars (\$680) for a career and technical education program designated  
31 by the department of workforce development as a high value level 1 program under section 7.5  
32 of this chapter.

33 (ii) One thousand twenty dollars (\$1,020) for a career and technical education program  
34 designated by the department of workforce development as a high value level 2 program under  
35 section 7.5 of this chapter.

36 (iii) Four hundred dollars (\$400) for a career and technical education program designated by  
37 the department of workforce development as a moderate value level 1 program under section  
38 7.5 of this chapter.

39 (iv) Six hundred dollars (\$600) for a career and technical education program designated by the  
40 department of workforce development as a moderate value level 2 program under section 7.5  
41 of this chapter.

42 (v) Two hundred dollars (\$200) for a career and technical education program designated by the  
43 department of workforce development as a less than moderate value level 1 program under  
44 section 7.5 of this chapter.

45 (vi) Three hundred dollars (\$300) for a career and technical education program designated by  
46 the department of workforce development as a less than moderate value level 2 program under  
47 section 7.5 of this chapter.



1 STEP TWO: Determine the number of pupils enrolled in an apprenticeship program or a work based  
2 learning program designated under section 7.5 of this chapter multiplied by five hundred dollars  
3 (\$500).

4 STEP THREE: Determine the number of pupils enrolled in an introductory program designated  
5 under section 7.5 of this chapter multiplied by three hundred dollars (\$300).

6 STEP FOUR: Determine the number of pupils enrolled in a planning for college and career course  
7 under section 7.5 of this chapter at the school corporation that is approved by the department of  
8 workforce development multiplied by one hundred fifty dollars (\$150).

9 STEP FIVE: Determine the number of pupils who travel from the school in which they are currently  
10 enrolled to another school to participate in a career and technical education program in which pupils  
11 from multiple schools are served at a common location multiplied by one hundred fifty dollars  
12 (\$150).

13 SECTION 142. IC 20-43-10-3.5, AS AMENDED BY P.L.108-2019, SECTION 231, IS AMENDED  
14 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 3.5. (a) As used in this section, "school"  
15 means a school corporation, charter school, and a virtual charter school.

16 (b) Subject to the requirements of this section, a school qualifies for a teacher appreciation grant as  
17 provided in this section for a state fiscal year if one (1) or more licensed teachers:

18 (1) employed in the classroom by the school; or

19 (2) directly providing virtual education;

20 were rated as effective or as highly effective, using the most recently completed teacher ratings.

21 (c) A school may not receive a teacher appreciation grant under this section unless:

22 (1) the school has in the state fiscal year in which the teacher appreciation grants are made under  
23 this section:

24 (A) adopted an annual policy concerning the distribution of teacher appreciation grants; and

25 (B) submitted the policy to the department for approval; and

26 (2) the department has approved the policy.

27 The department shall specify the date by which a policy described in subdivision (1) must be submitted  
28 to the department.

29 (d) The amount of a teacher appreciation grant for a qualifying school corporation or virtual charter  
30 school is equal to:

31 (1) thirty-seven dollars and fifty-cents (\$37.50); multiplied by

32 (2) the school's current ADM.

33 However, the grant amount for a virtual charter school may not exceed the statewide average grant  
34 amount.

35 (e) The following apply to the distribution of teacher appreciation grants:

36 (1) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year  
37 exceeds the amount appropriated by the general assembly for teacher appreciation grants for that  
38 state fiscal year, the total amount to be distributed as teacher appreciation grants to schools shall be  
39 proportionately reduced so that the total reduction equals the amount of the excess. The amount of  
40 the reduction for a particular school is equal to the total amount of the excess multiplied by a  
41 fraction. The numerator of the fraction is the amount of the teacher appreciation grant that the school  
42 would have received if a reduction were not made under this section. The denominator of the  
43 fraction is the total amount that would be distributed as teacher appreciation grants to all schools if  
44 a reduction were not made under this section.

45 (2) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year  
46 is less than the amount appropriated by the general assembly for teacher appreciation grants for that  
47 state fiscal year, the total amount to be distributed as teacher appreciation grants to schools for that



1 particular state fiscal year shall be proportionately increased so that the total amount to be  
2 distributed equals the amount of the appropriation for that particular state fiscal year.

3 (f) The annual teacher appreciation grant to which a school is entitled for a state fiscal year shall be  
4 distributed to the school before December 5 of that state fiscal year.

5 (g) The following apply to a school's policy under subsection (c) concerning the distribution of teacher  
6 appreciation grants:

7 (1) The governing body shall differentiate between a teacher rated as a highly effective teacher and  
8 a teacher rated as an effective teacher. The policy must provide that the amount of a stipend awarded  
9 to a teacher rated as a highly effective teacher must be at least twenty-five percent (25%) more than  
10 the amount of a stipend awarded to a teacher rated as an effective teacher.

11 (2) The governing body of a school may differentiate between school buildings.

12 (3) A stipend to an individual teacher in a particular year is not subject to collective bargaining, but  
13 is discussable, and is in addition to the minimum salary or increases in salary set under  
14 IC 20-28-9-1.5. The governing body may provide that an amount not exceeding fifty percent (50%)  
15 of the amount of a stipend to an individual teacher in a particular state fiscal year becomes a  
16 permanent part of and increases the base salary of the teacher receiving the stipend for school years  
17 beginning after the state fiscal year in which the stipend is received. The addition to base salary is  
18 not subject to collective bargaining, but is discussable.

19 (h) A teacher appreciation grant received by a school shall be allocated among and used only to pay  
20 cash stipends to all licensed teachers employed in the classroom who are rated as effective or as highly  
21 effective and employed by the school as of December 1. A school may allocate up to twenty percent  
22 (20%) of the grant received by the school to provide a supplemental award to teachers with less than five  
23 (5) years of service who are rated as effective or as highly effective. The supplemental award is in  
24 addition to the award made from the part of the grant that is allocated to all eligible teachers.

25 (i) The lead school corporation or interlocal cooperative administering a cooperative or other special  
26 education program or administering a career and technical education program, including programs  
27 managed under IC 20-26-10, IC 20-35-5, IC 20-37, or IC 36-1-7, shall award teacher appreciation grant  
28 stipends to and carry out the other responsibilities of an employing school corporation under this section  
29 for the teachers in the special education program or career and technical education program.

30 (j) A school shall distribute all stipends from a teacher appreciation grant to individual teachers within  
31 twenty (20) business days of the date the department distributes the teacher appreciation grant to the  
32 school. Any part of the teacher appreciation grant not distributed as stipends to teachers before February  
33 must be returned to the department on the earlier of the date set by the department or June 30 of that state  
34 fiscal year.

35 (k) The department, after review by the budget committee, may waive the December 5 deadline under  
36 subsection (f) to distribute an annual teacher appreciation grant to the school under this section for that  
37 state fiscal year and approve an extension of that deadline to a later date within that state fiscal year, if  
38 the department determines that a waiver and extension of the deadline are in the public interest.

39 (l) The state board may adopt rules under IC 4-22-2, including emergency rules in the manner provided  
40 in IC 4-22-2-37.1, as necessary to implement this section.

41 (m) This section expires June 30, ~~2021~~. **2023**.

42 SECTION 143. IC 20-43-13-4, AS AMENDED BY P.L. 108-2019, SECTION 233, IS AMENDED TO  
43 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 4. (a) Except as provided in subsection (c),  
44 the complexity index is the percentage of the school corporation's students who were receiving  
45 Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families  
46 (TANF) benefits, or foster care services as of October 1 in the school year ending in the later of:

47 (1) ~~2019~~; **2021**; or



1 (2) the first year of operation of the school corporation.  
2 (b) For a conversion charter school, the percentage determined under this section is the percentage of  
3 the sponsor school corporation.  
4 (c) If a school corporation's complexity index is less than the school corporation's complexity index  
5 for the preceding state fiscal year, the school corporation's complexity index for the state fiscal year is the  
6 greater of:  
7 (1) the school corporation's complexity index for the state fiscal year; or  
8 (2) the school corporation's complexity index for the preceding state fiscal year minus twenty-five  
9 thousandths (0.025).  
10 (d) For a participating innovation network charter school, the percentage determined under this section  
11 is the greater of the percentage for the:  
12 (1) participating innovation network charter school; or  
13 (2) school corporation with which the participating innovation network charter school has  
14 contracted.  
15 (c) Except as provided in subsection (d), the complexity index for a school corporation that has  
16 entered into an agreement with one (1) or more charter schools to participate as an innovation  
17 network charter school under IC 20-25.7-5 for a state fiscal year is equal to the result using the  
18 following formula:  
19 **STEP ONE: Determine:**  
20 (A) the school corporation's enrollment; minus  
21 (B) the enrollment of each participating innovation network charter school.  
22 **STEP TWO: Determine the number of students in the school corporation who were receiving**  
23 **Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for**  
24 **Needy Families (TANF) benefits, or foster care services as of October 1 in the school year**  
25 **ending in 2021, not including students enrolled in each participating innovation network**  
26 **charter school.**  
27 **STEP THREE: Divide the result of STEP TWO by the result of STEP ONE.**  
28 **STEP FOUR: Determine the enrollment of each participating innovation network charter**  
29 **school.**  
30 **STEP FIVE: Determine the number of students in each participating innovation network**  
31 **charter school who were receiving Supplemental Nutrition Assistance Program (SNAP)**  
32 **benefits, Temporary Assistance for Needy Families (TANF) benefits, or foster care services**  
33 **as of October 1 in the school year ending in the later of:**  
34 (A) 2021; or  
35 (B) the first year of operation of the participating innovation network charter school.  
36 **STEP SIX: Divide the result of STEP FIVE by the result of STEP FOUR.**  
37 **STEP SEVEN: For each participating innovation network charter school, determine the**  
38 **greater of:**  
39 (A) the result of STEP THREE; or  
40 (B) the result of STEP SIX.  
41 **STEP EIGHT: For each participating innovation network charter school, multiply the result**  
42 **of STEP SEVEN by the result of STEP FOUR.**  
43 **STEP NINE: Determine the sum of:**  
44 (A) the result of STEP TWO; plus  
45 (B) the results of STEP EIGHT, for each participating innovation network charter school.  
46 **STEP TEN: Determine the sum of:**  
47 (A) the result of STEP ONE; plus



1           **(B) the results of STEP FOUR for each participating innovation network charter school.**  
2           **STEP ELEVEN: Divide the STEP NINE result by the STEP TEN result.**

3           **(d) If the complexity index of a participating innovation network charter school that was**  
4 **established before January 1, 2016, is, for the current school year, greater than the complexity**  
5 **index for the school corporation with which the innovation network charter school has contracted,**  
6 **the complexity index of the participating innovation network charter school is determined as**  
7 **described in IC 20-25.7-5-2(e).**

8           SECTION 144. IC 20-48-1-9, AS AMENDED BY HEA 1271-2021, SECTION 71, IS AMENDED  
9 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a school  
10 corporation finds and declares that an emergency exists to borrow money with which to pay current  
11 expenses from a particular fund before the receipt of revenues from taxes levied or state tuition support  
12 distributions for the fund, the governing body may issue warrants in anticipation of the receipt of the  
13 revenues.

14           (b) The principal of warrants issued under subsection (a) is payable solely from the fund for which the  
15 taxes are levied or from the school corporation's education fund in the case of anticipated state tuition  
16 support distributions. However, the interest on the warrants may be paid from the debt service fund, from  
17 the operations fund, or the education fund in the case of anticipated state tuition support distributions. A  
18 governing body may not increase the debt service fund levy to pay for the interest on the warrants unless

19           ~~(1) the warrants have been issued; and~~

20           ~~(2) the school corporation has received the proceeds from the warrants;~~

21 **the warrants have been authorized by the governing body in a resolution adopted at a public**  
22 **meeting in the year immediately preceding the year in which the warrants will be issued.**

23           (c) The amount of principal of temporary loans maturing on or before June 30 for any fund may not  
24 exceed eighty percent (80%) of the amount of taxes and state tuition support distributions estimated to  
25 be collected or received for and distributed to the fund at the June settlement.

26           (d) The amount of principal of temporary loans maturing after June 30 and on or before December 31  
27 may not exceed eighty percent (80%) of the amount of taxes and state tuition support distributions  
28 estimated to be collected or received for and distributed to the fund at the December settlement.

29           (e) The county auditor or the auditor's deputy shall determine the estimated amount of taxes and state  
30 tuition support distributions to be collected or received and distributed. The warrants evidencing a loan  
31 in anticipation of tax revenue or state tuition support distributions may not be delivered to the purchaser  
32 of the warrant and payment may not be made on the warrant before January 1 of the year the loan is to  
33 be repaid. However, the proceedings necessary for the loan may be held and carried out before January  
34 1 and before the approval. The loan may be made even though a part of the last preceding June or  
35 December settlement has not been received.

36           (f) Proceedings for the issuance and sale of warrants for more than one (1) fund may be combined.  
37 Separate warrants for each fund must be issued, and each warrant must state on the face of the warrant  
38 the fund from which the warrant's principal is payable. An action to contest the validity of a warrant may  
39 not be brought later than fifteen (15) days after the first publication of notice of sale.

40           (g) An issue of tax or state tuition support anticipation warrants may not be made if the total of all tax  
41 or state tuition support anticipation warrants exceeds twenty thousand dollars (\$20,000) until the issuance  
42 is advertised for sale, bids are received, and an award is made by the governing body as required for the  
43 sale of bonds, except that the publication of notice of the sale is not necessary:

44           (1) outside the county; or

45           (2) more than ten (10) days before the date of sale.

46           SECTION 145. IC 20-49-9-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
47 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 14. (a) The organizer of a charter school**



1 is the fiscal agent for the charter school and has exclusive control of the funds received by the  
2 charter school and all financial matters pertaining to the charter school. For purposes of this  
3 chapter, all references to a school or a charter school, including, but not limited to, the obligation  
4 to repay an advance, incorporate the organizer of the charter school.

5 (b) With formal approval from the charter school's governing body, a charter school that has  
6 received an advance under this chapter may submit an application to the treasurer of state to  
7 renegotiate the terms of an advance. The application process established by the treasurer of state  
8 shall include information that permits the treasurer of state to determine whether amending the  
9 original terms of the advance will increase the likelihood that the outstanding advance balance,  
10 including accrued interest, will be paid in full.

11 (c) In making its determination, the treasurer of state may consider the following factors:

12 (1) whether the outstanding advance balance is free from obligation to or encumbrance from  
13 any other lawful instrument, program, proceeding, or financial instrument;

14 (2) whether the annual per-student cost of the outstanding advance balance exceeds the  
15 average annual per-student cost of all outstanding advance balances;

16 (3) whether the annual per-student cost of the outstanding advance balance as a percentage  
17 of the basic tuition support received for the student exceeds five percent (5%);

18 (4) whether the annual per-student cost of the outstanding advance balance has increased over  
19 the last two (2) years; and

20 (5) any other factors determined relevant by the treasurer of state.

21 (d) If, after review of the information required under subsection (b) and consideration of the  
22 factors listed in subsection (c), the treasurer of state determines that renegotiating the original  
23 terms of the advance will increase the likelihood that the outstanding advance balance, including  
24 accrued interest, will be paid in full, the treasurer of state shall approve the school's request.

25 (e) If the treasurer of state approves a charter school's request, the charter school's governing  
26 body shall enter into a new agreement with the treasurer of state for repayment of the outstanding  
27 advance balance. The following apply:

28 (1) The new agreement must:

29 (A) include a provision providing that the treasurer of state may withhold from funds due  
30 to the charter school to which the advance is made until the advance is paid; and

31 (B) include any other provisions determined necessary by the treasurer of state to facilitate  
32 repayment.

33 (2) The new agreement may:

34 (A) set a new term for the advance that does not exceed twenty-five (25) years from the date  
35 the original advance was made; and

36 (B) set a new interest rate for the remaining term of the advance which may be no lower  
37 than one percent (1%) and no higher than two percent (2%) per annum.

38 (f) An application to amend the terms of an advance or amendment of the terms of an advance  
39 do not constitute a finding regarding the school's financial condition other than with respect to the  
40 repayment of an advance made under this chapter.

41 SECTION 146. IC 20-51-1-4.3, AS AMENDED BY P.L.184-2017, SECTION 34, IS AMENDED TO  
42 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4.3. "Eligible choice scholarship student"  
43 refers to an individual who:

44 (1) has legal settlement in Indiana;

45 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
46 school year specified in IC 20-33-2-7; and

47 (3) meets at least one (1) of the following conditions:





- 1 (A) The individual is:  
2 (i) a student with a disability who requires special education and for whom an individualized  
3 education program has been developed under IC 20-35 or a service plan developed under 511  
4 IAC 7-34; and  
5 (ii) a member of a household with an annual income of not more than two hundred percent  
6 (200%) of the amount required for the individual to qualify for the federal free or reduced price  
7 lunch program.

- 8 (B) The individual is:  
9 (i) an individual who, because of the school corporation's residency requirement, would be  
10 required to attend a specific public school within a school corporation that has been placed in  
11 the lowest category or designation of school improvement under IC 20-31-8-4 (has been  
12 assigned an "F" grade); and  
13 (ii) except as provided in IC 20-51-4-2.5, is a member of a household with an annual income  
14 of not more than one hundred fifty percent (150%) of the amount required for the individual  
15 to qualify for the federal free or reduced price lunch program.

16 An individual to whom this clause applies is not required to attend the public school before  
17 becoming eligible for a choice scholarship; and may not be required to return to the public school  
18 if the public school is placed in a higher category or designation under IC 20-31-8-4.

- 19 (C) Except as provided in IC 20-51-4-2.5, the individual is a member of a household with an  
20 annual income of not more than one hundred fifty percent (150%) of the amount required for the  
21 individual to qualify for the federal free or reduced price lunch program and the individual was  
22 enrolled in kindergarten through grade 12, in a public school, including a charter school, in  
23 Indiana for at least two (2) semesters immediately preceding the first semester for which the  
24 individual receives a choice scholarship under IC 20-51-4.

- 25 (D) The individual or a sibling of the individual who, except as provided in IC 20-51-4-2.5, is  
26 a member of a household with an annual income of not more than one hundred fifty percent  
27 (150%) of the amount required for the individual to qualify for the federal free or reduced price  
28 lunch program and satisfies either of the following:

- 29 (i) The individual or a sibling of the individual received before July 1, 2013, a scholarship from  
30 a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4  
31 in a preceding school year, including a school year that does not immediately precede a school  
32 year in which the individual receives a scholarship from a scholarship granting organization  
33 under IC 20-51-3 or a choice scholarship under IC 20-51-4.  
34 (ii) The individual or a sibling of the individual receives for the first time after June 30, 2013,  
35 a scholarship of at least five hundred dollars (\$500) from a scholarship granting organization  
36 under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year,  
37 including a school year that does not immediately precede a school year in which the individual  
38 receives a scholarship from a scholarship granting organization under IC 20-51-3 or a choice  
39 scholarship under IC 20-51-4.

- 40 (E) Subject to IC 20-51-4-2.7, the individual:

- 41 (i) received an early education grant under IC 12-17.2-7.2;  
42 (ii) used the grant described in item (i) to attend a prekindergarten program at an eligible  
43 school;  
44 (iii) continues to meet the income eligibility requirements the individual was required to meet  
45 to receive an early education grant under IC 12-17.2-7.2; and  
46 (iv) continues to attend the eligible school at which the individual attended a prekindergarten  
47 program as described in item (ii).



1 (A) The individual is a student with a disability who requires special education and for  
2 whom an individualized education program has been developed under IC 20-35 or a service  
3 plan developed under 511 IAC 7-34 and is a member of a household with an annual income  
4 of not more than:

5 (i) for the state fiscal year beginning July 1, 2021, two hundred percent (200%) of the  
6 amount required for the individual to qualify for the federal free or reduced price lunch  
7 program; and

8 (ii) for the state fiscal year beginning July 1, 2022, two hundred twenty-five percent  
9 (225%) of the amount required for the individual to qualify for the federal free or  
10 reduced price lunch program.

11 (B) The individual is an individual who, because of the school corporation's residency  
12 requirement, would be required to attend a specific public school within a school  
13 corporation that has been placed in the lowest category or designation of school  
14 improvement under IC 20-31-8-4 (has been assigned an "F" grade) and except as provided  
15 in IC 20-51-4-2.5, is a member of a household with an annual income of not more than:

16 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
17 the amount required for the individual to qualify for the federal free or reduced price  
18 lunch program; and

19 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
20 amount required for the individual to qualify for the federal free or reduced price lunch  
21 program.

22 An individual to whom this clause applies is not required to attend the public school before  
23 becoming eligible for a choice scholarship, and may not be required to return to the public  
24 school if the public school is placed in a higher category or designation under IC 20-31-8-4.

25 (C) The individual was enrolled in kindergarten through grade 12, in a public school,  
26 including a charter school, in Indiana for at least two (2) semesters immediately preceding  
27 the first semester for which the individual receives a choice scholarship under IC 20-51-4  
28 and except as provided in IC 20-51-4-2.5, is a member of a household with an annual  
29 income of not more than:

30 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
31 the amount required for the individual to qualify for the federal free or reduced price  
32 lunch program; and

33 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
34 amount required for the individual to qualify for the federal free or reduced price lunch  
35 program.

36 (D) The individual or a sibling of the individual who, either received before July 1, 2013,  
37 a scholarship from a scholarship granting organization under IC 20-51-3 or a choice  
38 scholarship under IC 20-51-4 in a preceding school year, including a school year that does  
39 not immediately precede a school year in which the individual receives a scholarship from  
40 a scholarship granting organization under IC 20-51-3 or a choice scholarship under  
41 IC 20-51-4; or receives for the first time after June 30, 2013, a scholarship of at least five  
42 hundred dollars (\$500) from a scholarship granting organization under IC 20-51-3 or a  
43 choice scholarship under IC 20-51-4 in a preceding school year, including a school year that  
44 does not immediately precede a school year in which the individual receives a scholarship  
45 from a scholarship granting organization under IC 20-51-3 or a choice scholarship under  
46 IC 20-51-4 and except as provided in IC 20-51-4-2.5, is a member of a household with an  
47 annual income of not more than:



1 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
2 the amount required for the individual to qualify for the federal free or reduced price  
3 lunch program; and

4 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
5 amount required for the individual to qualify for the federal free or reduced price lunch  
6 program.

7 (E) Subject to IC 20-51-4-2.7, the individual received an early education grant under  
8 IC 12-17.2-7.2, used the grant described in item (i) to attend a prekindergarten program  
9 at an eligible school, continues to meet the income eligibility requirements the individual  
10 was required to meet to receive an early education grant under IC 12-17.2-7.2; and  
11 continues to attend the eligible school at which the individual attended a prekindergarten  
12 program as described in this clause and except as provided in IC 20-51-4-2.5, is a member  
13 of a household with an annual income of not more than:

14 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
15 the amount required for the individual to qualify for the federal free or reduced price  
16 lunch program; and

17 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
18 amount required for the individual to qualify for the federal free or reduced price lunch  
19 program.

20 (F) The individual is in foster care.

21 SECTION 147. IC 20-51-1-5, AS AMENDED BY P.L.211-2013, SECTION 7, IS AMENDED TO  
22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. "Eligible student" refers to an individual  
23 who:

24 (1) has legal settlement in Indiana;

25 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
26 school year specified in IC 20-33-2-7;

27 (3) either has been or is currently enrolled in a participating school; and

28 (4) is a member of a household with:

29 (A) for taxable years ending before January 1, 2023, an annual income of not more than two  
30 hundred percent (200%) of the amount required for the individual to qualify for the federal free  
31 or reduced price lunch program; and

32 (B) for taxable years beginning after December 31, 2023, an annual income of not more  
33 than two hundred twenty-five percent (225%) of the amount required for the individual to  
34 qualify for the federal free or reduced price lunch program.

35 SECTION 148. IC 20-51-1-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5.5. "Parent", for purposes of IC 20-51-4,  
37 includes the foster parent of an eligible choice scholarship student.

38 SECTION 149. IC 20-51-4-2, AS AMENDED BY P.L.211-2013, SECTION 9, IS AMENDED TO  
39 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) Subject to subsection (b), Except as  
40 provided in subsection (b), an eligible choice scholarship student is entitled to a choice scholarship  
41 under this chapter for each school year beginning after June 30, 2011, that the eligible choice scholarship  
42 student enrolls in an eligible school.

43 (b) The department may not award more than:

44 (1) seven thousand five hundred (7,500) choice scholarships for the school year beginning July 1,  
45 2011, and ending June 30, 2012; and

46 (2) fifteen thousand (15,000) choice scholarships for the school year beginning July 1, 2012, and  
47 ending June 30, 2013.



1 The department shall establish the standards used to allocate choice scholarships among eligible choice  
2 scholarship students.

3 **(b) An eligible choice scholarship student is not entitled to a choice scholarship under this**  
4 **chapter for a particular year if the eligible choice scholarship student receives an annual grant**  
5 **amount under IC 20-51-4-2 under the Indiana education scholarship account program for the**  
6 **same school year.**

7 SECTION 150. IC 20-51-4-2.5, AS AMENDED BY P.L.251-2017, SECTION 17, IS AMENDED TO  
8 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2.5. Notwithstanding IC 20-51-1-4.3(3)(B),  
9 IC 20-51-1-4.3(3)(C), or IC 20-51-1-4.3(3)(D)(ii):

10 (1) an individual who initially meets the income requirements under IC 20-51-1-4.3(3)(B) or  
11 IC 20-51-1-4.3(3)(C); or ~~IC 20-51-1-4.3(3)(D)(ii)~~

12 (2) **an individual or a sibling of an individual who initially meets the income requirements**  
13 **under IC 20-51-1-4.3(3)(D);**

14 and is a member of a household whose income subsequently increases is considered to meet the income  
15 requirements for as long as the individual **or, if applicable, the sibling of the individual** is enrolled in  
16 an eligible school and is a member of a household with an annual income of not more than two hundred  
17 percent (200%) of the amount required for the individual to qualify for the federal free or reduced price  
18 lunch program. **meets the qualification under subsection (b).**

19 **(b) The individual or sibling of an individual is a member of a household with an annual income**  
20 **of not more than:**

21 (1) **for the state fiscal year beginning July 1, 2021, two hundred percent (200%) of the amount**  
22 **required for the individual or, if applicable, the sibling of the individual to qualify for the**  
23 **federal free or reduced price lunch program; and**

24 (2) **for the state fiscal year beginning July 1, 2022, two hundred twenty-five percent (225%)**  
25 **of the amount required for the individual or, if applicable, the sibling of the individual to**  
26 **qualify for the federal free or reduced price lunch program.**

27 SECTION 151. IC 20-51-4-2.7, AS ADDED BY P.L.184-2017, SECTION 35, IS AMENDED TO  
28 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2.7. An eligible choice scholarship student  
29 described in IC 20-51-1-4.3(3)(E) may only use a choice scholarship awarded to the eligible choice  
30 scholarship student under this chapter to attend an eligible school at which the individual used an early  
31 education grant under IC 12-17.2-7.2 to attend a prekindergarten program unless the eligible choice  
32 scholarship student otherwise qualifies for a choice scholarship under IC 20-51-1-4.3(3)(A) through  
33 IC 20-51-1-4.3(3)(D) **or IC 20-51-1-4.3(3)(F)** and this chapter.

34 SECTION 152. IC 20-51-4-4, AS AMENDED BY P.L.108-2019, SECTION 234, IS AMENDED TO  
35 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) The amount an eligible choice  
36 scholarship student is entitled to receive under this chapter for a school year is equal to the following:

37 (1) The least of the following:

38 (A) The sum of the tuition **or** transfer tuition and fees required for enrollment or attendance of  
39 the eligible choice scholarship student at the eligible school selected by the eligible choice  
40 scholarship student for a school year that the eligible choice scholarship student (or the parent  
41 of the eligible choice scholarship student) would otherwise be obligated to pay to the eligible  
42 school.

43 (B) **For the state fiscal year beginning July 1, 2021, an amount equal to**

44 (i) ninety percent (90%) of the state tuition support amount determined under section 5 of this  
45 chapter if the eligible choice scholarship student is a member of a household with an annual  
46 income of not more than the amount required for the eligible choice scholarship student to  
47 qualify for the federal free or reduced price lunch program;



1 (ii) seventy percent (70%) of the state tuition support amount determined under section 5 of  
2 this chapter if the eligible choice scholarship student is a member of a household with an  
3 annual income of, in the case of an individual not described in section 2.5 of this chapter or  
4 item (i), not more than one hundred twenty-five percent (125%) of the amount required for the  
5 eligible choice scholarship student to qualify for the federal free or reduced price lunch  
6 program; and

7 (iii) fifty percent (50%) of the state tuition support amount determined under section 5 of this  
8 chapter if the eligible choice scholarship student is a member of a household with an annual  
9 income of, in the case of an individual not described in section 2.5 of this chapter or item (i)  
10 or (ii), not more than one hundred fifty percent (150%) of the amount required for the eligible  
11 choice scholarship student to qualify for the federal free or reduced price lunch program or, in  
12 the case of an individual described in section 2.5 of this chapter, not more than two hundred  
13 percent (200%) of the amount required for the eligible choice scholarship student to qualify  
14 for the federal free or reduced price lunch program.

15 **(C) For the state fiscal year beginning July 1, 2022, an amount equal to ninety percent**  
16 **(90%) of the state tuition support amount determined under section 5 of this chapter.**

17 (2) In addition to the amount described in subdivision (1), if the eligible choice scholarship  
18 student has been identified as eligible for special education services under IC 20-35 and the eligible  
19 school provides the necessary special education or related services to the eligible choice scholarship  
20 student, any amount that a school corporation would receive under IC 20-43-7 for the eligible choice  
21 scholarship student if the eligible choice scholarship student attended the school corporation.  
22 However, if an eligible choice scholarship student changes schools during the school year after the  
23 December 1 count under IC 20-43-7-1 of eligible pupils enrolled in special education programs and  
24 the eligible choice scholarship student enrolls in a different eligible school, any choice scholarship  
25 amounts paid to the eligible choice scholarship student for the remainder of the school year after the  
26 eligible choice scholarship student enrolls in the different eligible school shall not include amounts  
27 that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student  
28 if the eligible choice scholarship student attended the school corporation.

29 (b) The amount an eligible choice scholarship student is entitled to receive under this chapter if the  
30 eligible student applies for the choice scholarship under section 7(e) of this chapter shall be reduced on  
31 a prorated basis in the manner prescribed in section 6 of this chapter.

32 SECTION 153. IC 20-51-4-5, AS AMENDED BY P.L.106-2016, SECTION 20, IS AMENDED TO  
33 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The state tuition support amount to be used  
34 in section 4(a)(1)(B) of this chapter for an eligible choice scholarship student is the amount determined  
35 under the last STEP of the following formula:

36 STEP ONE: Determine the school corporation in which the eligible choice scholarship student has  
37 legal settlement.

38 STEP TWO: Determine the amount of state tuition support that the school corporation identified  
39 under STEP ONE is eligible to receive under IC 20-43 for the state fiscal year in which the current  
40 school year begins, ~~excluding~~ **including the basic tuition support amount made under IC 20-43-6**  
41 **and grants made under IC 20-43-10-2. However, the amount does not include** amounts provided  
42 for special education grants under IC 20-43-7 and career and technical education grants under  
43 IC 20-43-8.

44 STEP THREE: Determine the result of:

45 (A) the STEP TWO amount; divided by

46 (B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under  
47 STEP ONE for the state fiscal year used in STEP TWO.



1 SECTION 154. IC 20-51-4-10, AS AMENDED BY P.L.106-2016, SECTION 23, IS AMENDED TO  
2 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. The department shall distribute choice  
3 scholarships at least once each semester, or at equivalent intervals. The department may distribute the  
4 choice scholarship to the eligible choice scholarship student (or the parent of the eligible choice  
5 scholarship student) for the purpose of paying the educational costs described in section 4(1)(A) of this  
6 chapter (before July 1, 2017) or in section 4(a)(1)(A) of this chapter. (after June 30, 2017). For the  
7 distribution to be valid, the eligible choice scholarship student (or the parent of the eligible choice  
8 scholarship student) and the eligible school providing educational services to the eligible choice  
9 scholarship student must annually sign a form, prescribed by the department to endorse distributions for  
10 the particular school year. If:

- 11 (1) an eligible choice scholarship student who is receiving a choice scholarship for a school year  
12 changes schools during the school year after signing the form to endorse distributions for that school  
13 year; and
  - 14 (2) the eligible choice scholarship student enrolls in a different eligible school that has not signed  
15 the form to endorse distributions for that school year;
- 16 the eligible choice scholarship student (or the parent of the eligible choice scholarship student) and the  
17 eligible school must sign the form prescribed by the department to endorse distributions for the particular  
18 school year.

19 SECTION 155. IC 20-51.4 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ  
20 AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

21 **ARTICLE 51.4. INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM**

22 **Chapter 1. Applicability**

23 **Sec. 1. This article expires June 30, 2023.**

24 **Chapter 2. Definitions**

25 **Sec. 1. The definitions in this chapter apply throughout this article.**

26 **Sec. 2. "Account" refers to an Indiana education scholarship account established by an eligible**  
27 **student's parent.**

28 **Sec. 3. "Annual grant amount" refers to the annual grant amount a student is eligible for under**  
29 **IC 20-43-7-6.**

30 **Sec. 4. "Eligible student" refers to an individual who:**

- 31 (1) has legal settlement in Indiana;
- 32 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
33 school year specified in IC 20-33-2-7;
- 34 (3) is a student who qualified for special education grant under IC 20-43-7-6; and
- 35 (4) meets the annual income qualification requirement for a choice scholarship student under  
36 IC 20-51-1.

37 **Sec. 5. "Parent" has the meaning set forth in IC 20-18-2-13 and includes for a student described**  
38 **in section 6(3)(C) of this chapter, a foster parent.**

39 **Sec. 6. "Participating entity" refers to an individual or entity authorized by the treasurer of state**  
40 **to participate in the program under IC 20-51.4-5-2.**

41 **Sec. 7. "Program" refers to the Indiana education scholarship account program established by**  
42 **IC 20-51.4-3-1.**

43 **Sec. 8. "Public school" refers to a school maintained by a school corporation or a charter school.**

44 **Sec. 9. "Qualified expenses" refers to the following expenses provided by a participating entity**  
45 **related to the education of an eligible student for which scholarship money in an account may be**  
46 **used:**

- 47 (1) Tuition and fees at a qualified school, public school, or other participating entity.



- 1 (2) Fees for:  
 2 (A) national norm referenced or criterion referenced examinations;  
 3 (B) advanced placement examinations, Cambridge International courses, International  
 4 Baccalaureate courses, or College-Level Examination Program (CLEP) examinations; or  
 5 (C) statewide assessments associated with industry recognized credentials.  
 6 (3) Educational services for an eligible student who is a student with a disability.  
 7 (4) Payments associated with the use of paraprofessional or educational aides.  
 8 (5) Services contracted for and provided by a school corporation, charter school, or magnet  
 9 school, or qualified school, including individual classes.  
 10 (6) Occupational therapy for a student with a disability.  
 11 (7) Subject to IC 20-51.4-4-6, fees for transportation paid to a fee-for-service transportation  
 12 provider for the eligible student to travel to and from an approved special education service  
 13 provider.  
 14 (8) Tuition and fees to attend training programs and camps that have a focus on:  
 15 (A) vocational skills;  
 16 (B) academic skills;  
 17 (C) life skills;  
 18 (D) independence; or  
 19 (E) soft job skills that are character traits and interpersonal skills that characterize a  
 20 person's relationships with other people.

21 **Sec. 10. "Qualified school" refers to a nonpublic school accredited by either the state board or**  
 22 **a national or regional accreditation agency that is recognized by the state board:**

- 23 (1) to which an eligible student is required to pay tuition to attend; and  
 24 (2) that agrees to enroll an eligible student.

25 **Chapter 3. Administration of Indiana Education Scholarship Accounts**

26 **Sec. 1. The Indiana education scholarship account program is established to provide grants to**  
 27 **a parent of an eligible student.**

28 **Sec. 2. (a) The program shall be administered by the treasurer of state in consultation with the**  
 29 **department.**

30 **(b) The treasurer of state may contract with one (1) or more entities to maintain and manage**  
 31 **accounts established under IC 20-51.4-4-1 after issuing a request for proposal under IC 5-22-9.**  
 32 **Each entity shall:**

- 33 (1) meet qualification requirements established by the treasurer of state;  
 34 (2) be approved by the treasurer as an eligible entity; and  
 35 (3) comply with generally accepted accounting principles.

36 **Sec. 3. (a) The program is subject to annual audit by an independent public accounting firm**  
 37 **retained by the treasurer of state.**

38 **(b) The treasurer of state shall promptly transmit copies of each annual audit to the governor**  
 39 **and, in an electronic format under IC 5-14-6, the general assembly. Upon request, the treasurer of**  
 40 **state shall make copies of the audit available to the public.**

41 **Sec. 4. (a) After June 30, 2022, the treasurer of state shall administer a survey of parents of**  
 42 **eligible students who maintain an account under IC 20-51.4-4-1. The survey must request**  
 43 **information:**

- 44 (1) regarding when the account was established and the number of grants received;  
 45 (2) relating to relative satisfaction with the program; and  
 46 (3) regarding opinions on any topics, items, or issues that the treasurer of state determines may  
 47 improve the effectiveness of the program or the education experience of the eligible student



1 or the eligible student's family.

2 (b) The treasurer of state shall provide a summary of the survey administered under subsection  
3 (a) to the governor and, in an electronic format under IC 5-14-6, the legislative council.

4 Sec. 5. The treasurer of state shall provide online services and capabilities including, but not  
5 limited to, the following:

6 (1) A method for parents to submit an application agreement described in IC 20-51.4-4-1(a).

7 (2) A method for an eligible school and a participating entity to submit the intent of the eligible  
8 school or participating entity to participate in the program.

9 (3) A method for parents to identify and select eligible schools and participating entities  
10 participating in the program.

11 (4) A method for parents and participating entities to initiate and receive payments from an  
12 eligible student's account.

13 (5) A method for parents to rate the parent's experience with a participating entity and the  
14 ability for other parents of eligible students to see the rating.

15 (6) Methods that are intuitive and allow for contributions to be easily made to an eligible  
16 student's account.

17 (7) Resources the family of an eligible student can access to learn about advocacy groups  
18 available to provide information and resources to the eligible student's family.

19 Sec. 6. If a grant amount in an account established under IC 20-51.4-4-1 is not expended at the  
20 end of a state fiscal year, the grant amount remaining in the account shall revert to the state general  
21 fund.

## 22 Chapter 4. Indiana Education Scholarship Accounts

23 Sec. 1. (a) For each school year, the treasurer of state shall determine, based on the amount of  
24 funds available for the program, the number of grants that the treasurer of state will award under  
25 the program. The number of applicants approved and the number of grants awarded under this  
26 article by the treasurer of state for the school year may not exceed the number determined by the  
27 treasurer of state under this subsection.

28 (b) After June 30, 2022, a parent of an eligible student may establish an Indiana education  
29 scholarship account for the eligible student by entering into a written agreement with the treasurer  
30 of state on a form prepared by the treasurer of state. The treasurer of state shall establish a date  
31 by which an application to establish an account for the 2022-2023 school year must be submitted.  
32 The account of an eligible student shall be made in the name of the eligible student. To be eligible,  
33 a parent of an eligible student wishing to participate in the program must agree that:

34 (1) a grant deposited in the eligible student's account under section 2 of this chapter and any  
35 interest that may accrue in the account will be used only for the eligible student's qualified  
36 expenses;

37 (2) money in the account when the account is terminated reverts to the state general fund;

38 (3) the parent of the eligible student will use part of the money in the account:

39 (A) for the eligible student's study in the subject of reading, grammar, mathematics, social  
40 studies, or science; or

41 (B) for use in accordance with the eligible student's special education needs; and

42 (4) the eligible student will not be enrolled in a school that receives tuition support under  
43 IC 20-43.

44 (c) A parent of an eligible student may enter into a separate agreement under subsection (b) for  
45 each child of the parent. However, not more than one (1) account may be established for each  
46 eligible student.

47 (d) The account must be established under subsection (b) by a parent of an eligible student for





1 a school year on or before a date established by the treasurer of state, which must be at least thirty  
2 (30) days before the fall ADM count date established by the state board under IC 20-43-4-3. A  
3 parent of an eligible student may not enter into an agreement under this section or maintain an  
4 account under this chapter if the eligible student receives a choice scholarship under IC 20-51-4 for  
5 the same school year. An eligible student may not receive a grant under section 2 of this chapter if  
6 the eligible student is currently included in a school corporation's ADM count under IC 20-43-4.

7 (e) An agreement entered into under this section terminates automatically for an eligible student  
8 if the eligible student no longer resides in Indiana while the eligible student is eligible to receive  
9 grants under section 2 of this chapter. If an account is terminated under this section, money in the  
10 eligible student's account, including any interest accrued, reverts to the state tuition reserve  
11 account.

12 (f) An agreement made under this section for an eligible student while the eligible student is in  
13 kindergarten through grade 12 may be terminated before the end of the school year if the parent  
14 of the eligible student notifies the treasurer of state in a manner specified by the treasurer of state.

15 (g) A distribution made to an account under section 2 of this chapter is considered tax exempt  
16 as long as the distribution is used for a qualified expense. The amount is subtracted from the  
17 definition of adjusted income under IC 6-3-1-3.5 to the extent the distribution used for the qualified  
18 expense is included in the taxpayer's adjusted federal gross income under the Internal Revenue  
19 Code.

20 (h) The department shall establish a student test number as described in IC 20-19-3-9.4 for each  
21 eligible student. The treasurer of state shall provide the department information necessary for the  
22 department to comply with this subsection.

23 Sec. 2. (a) Subject to sections 3 and 10 of this chapter, the annual grant amount under this  
24 chapter for an eligible student equals the special education grant for the student under  
25 IC 20-43-7-6.

26 (b) An eligible student may choose to receive special education services from the school  
27 corporation required to provide the special education services to the eligible student under 511  
28 IAC 7-34-1. However, if an eligible student described in subsection (a) chooses not to receive special  
29 education or related services from a school corporation required to provide the services to the  
30 eligible student under 511 IAC 7-34-1, the annual grant amount for the eligible student shall include  
31 the amount the school corporation would receive under IC 20-43-7 for the eligible student if the  
32 eligible student attended the school corporation.

33 Sec. 3. If an eligible student's agreement under section 1 of this chapter is in effect for less than  
34 an entire school year, the annual grant amount provided under section 2 of this chapter for that  
35 school year shall be reduced on a prorated basis in a manner prescribed by the treasurer of state  
36 to reflect the length of the agreement. In the event an eligible student's account is terminated  
37 because the eligible student enrolls in a school that receives tuition support under IC 20-43, the  
38 balance in the account at the time the account is terminated shall be transferred to the school  
39 corporation or charter school in which the eligible student enrolls.

40 Sec. 4. Upon entering into or renewing an agreement under this chapter, the treasurer of state  
41 shall provide to the parent of an eligible student a written explanation of the authorized uses of the  
42 money in the account and the responsibilities of the parent of an eligible student and the treasurer  
43 of state regarding an account established under section 1 of this chapter.

44 Sec. 5. This chapter does not prohibit a parent of an eligible student from making a payment for  
45 any qualified expense from a source other than the eligible student's account. The parent of an  
46 eligible student is responsible for the payment of any tuition required by a qualified school that is  
47 not paid from the eligible student's account.



1       **Sec. 6.** A parent of an eligible student may use not more than seven hundred fifty dollars (\$750)  
2 of the annual grant amount received under this chapter each school year for fees for transportation  
3 paid to a fee-for-service transportation provider for the eligible student to travel to and from an  
4 approved service provider. However, the treasurer of state, in consultation with the department,  
5 shall establish criteria and a process by which a parent of an eligible student may receive a waiver  
6 from the limit imposed on transportation fees under this section.

7       **Sec. 7. (a)** A participating entity that receives a payment for a qualified expense may not:

8           (1) refund any part of the payment to the parent of the eligible student unless the refund is for  
9 an item that has been returned to the place of original purchase or is for an item or service  
10 that has not been provided by the participating entity; or

11           (2) rebate or otherwise share any part of the payment with the parent of the eligible student  
12 who made the payment.

13       **(b)** A parent of an eligible student who receives a refund under subsection (a) shall deposit the  
14 refund into the account from which the money was paid.

15       **Sec. 8. (a)** The treasurer of state shall freeze the account established under section 1 of this  
16 chapter of any parent of an eligible student who:

17           (1) fails to comply with the terms of the agreement established under section 1 of this chapter;

18           (2) fails to comply with applicable laws or regulations; or

19           (3) substantially misuses funds in the account.

20       **(b)** The treasurer of state shall send written notice to the parent of the eligible student stating  
21 the reason for the freeze under subsection (a). The treasurer of state may also send notice to the  
22 attorney general or the prosecuting attorney in the county in which the parent of the eligible student  
23 resides if the treasurer of state believes a crime has been committed or a civil action relating to the  
24 account is necessary.

25       **(c)** A parent of an eligible student whose account has been frozen under subsection (a) may  
26 petition the treasurer of state for redetermination of the decision under subsection (a) within thirty  
27 (30) days after the date the treasurer of state sends notice to the parent of the eligible student under  
28 subsection (b). The petition must contain a written explanation stating why the treasurer of state  
29 was incorrect in freezing the account under subsection (a). If the treasurer of state does not receive  
30 a timely submitted petition from a parent of an eligible student under this subsection, the treasurer  
31 of state shall terminate the account.

32       **(d)** The treasurer of state shall review a petition received under subsection (c) within fifteen (15)  
33 business days of receipt of the petition and issue a redetermination letter to the parent of the eligible  
34 student. If the treasurer of state overturns the treasurer of state's initial decision under subsection  
35 (a), the treasurer of state shall immediately unfreeze the account. If the treasurer of state affirms  
36 the decision under subsection (a), the treasurer of state shall give notice of the affirmation to the  
37 parent of the eligible student and terminate the account.

38       **Sec. 9.** Notwithstanding 511 IAC 7-34-1(d)(4), a public school is not required to make available  
39 special education and related services to an eligible student if the eligible student receives funds  
40 under section 2 of this chapter and the special education services are provided to the eligible student  
41 by the participating entity. This section may not be construed as a restriction or limitation on any  
42 of the rights, benefits, and protections granted to an individual under the federal Individuals with  
43 Disabilities Education Improvement Act of 2004 (20 U.S.C. 1400 et seq.).

44       **Sec. 10.** Distributions made to an account under section 2 of this chapter or money in the account  
45 may not be treated as income or a resource for purposes of qualifying for any other federal or state  
46 grant or program administered by the state or a political subdivision.

47       **Chapter 5. Participating Entities**



1       **Sec. 1. It is the intent of the general assembly to honor the autonomy of nonpublic schools that**  
2 **choose and are authorized to become participating entities under this article. A nonpublic eligible**  
3 **school is not an agent of the state or federal government, and therefore:**

4       **(1) the treasurer of state, state board, department, or any other state agency may not in any**  
5 **way regulate the educational program of a nonpublic school that accepts money from an**  
6 **account under this article, including the regulation of curriculum content, religious instruction**  
7 **or activities, classroom teaching, teacher and staff hiring requirements, and other activities**  
8 **carried out by the nonpublic school;**

9       **(2) the creation of the program does not expand the regulatory authority of the state or the**  
10 **state's officers to impose additional regulation of nonpublic schools beyond those necessary**  
11 **to enforce the requirements of the program; and**

12       **(3) an accredited nonpublic school that is a participating entity may provide for the**  
13 **educational needs of students without governmental control.**

14       **Sec. 2. (a) The following individuals or entities may become a participating entity by submitting**  
15 **an application to the treasurer of state in a manner prescribed by the treasurer of state:**

16       **(1) A qualified school.**

17       **(2) An individual who or entity that provides services to a student with a disability in**  
18 **accordance with an individualized education plan.**

19       **(3) An individual who or entity that offers an approved course or program to an eligible**  
20 **student.**

21       **(4) A licensed occupational therapist.**

22       **(b) The treasurer of state may approve an application submitted under subsection (a) if the**  
23 **individual or entity meets the criteria to serve as a participating entity.**

24       **(c) If it is reasonably expected by the treasurer of state that a participating entity will receive,**  
25 **from payments made under the program, more than fifty thousand dollars (\$50,000) during a**  
26 **particular school year, the participating entity shall, on or before a date prescribed by the treasurer**  
27 **of state:**

28       **(1) post a surety bond in an amount equal to the amount expected to be paid to the**  
29 **participating entity under the program for the particular school year; or**

30       **(2) provide the treasurer of state evidence, in a manner prescribed by the treasurer of state,**  
31 **indicating that the participating entity has unencumbered assets sufficient to pay the treasurer**  
32 **of state an amount equal to the amount expected to be paid to the participating entity under**  
33 **the program during the particular school year.**

34       **(d) Each participating entity that accepts payments made from an account under this article**  
35 **shall provide a receipt to the parent of an eligible student for each payment made.**

36       **Sec. 3. (a) Each qualified school that is a participating entity that accepts payments for tuition**  
37 **and fees made from an account under the program shall administer to its eligible students the**  
38 **statewide assessment.**

39       **(b) Upon receipt of the statewide assessment, the department shall, subject to the federal Family**  
40 **Educational Rights and Privacy Act (20 U.S.C. 1232g) and any regulations adopted under that act:**

41       **(1) aggregate the statewide assessment test results according to the grade level, gender, race,**  
42 **and family income level of all eligible students; and**

43       **(2) make the results determined under subdivision (1) available on the department's Internet**  
44 **web site.**

45       **Sec. 4. (a) The treasurer of state may refuse to allow a participating entity to continue**  
46 **participation in the program and revoke the participating entity's status as a participating entity**  
47 **if the treasurer of state determines that the participating entity accepts payments made from an**



1 account under this article and:

2 (1) has failed to provide any educational service required by state or federal law to an eligible  
3 student receiving instruction from the participating entity; or

4 (2) has routinely failed to meet the requirements of a participating entity under the program.

5 (b) If the treasurer of state revokes a participating entity's status as a participating entity in the  
6 program, the treasurer of state shall provide notice of the revocation within thirty (30) days of the  
7 revocation to each parent of an eligible student receiving instruction from the participating entity  
8 who has paid the participating entity from the eligible student's account.

9 (c) The treasurer of state may permit a former participating entity described in subsection (a)  
10 to reapply with the treasurer of state for authorization to be a participating entity on a date  
11 established by the treasurer of state, which may not be earlier than one (1) year after the date on  
12 which the former participating entity's status as a participating entity was revoked under  
13 subsection (a). The treasurer of state may establish reasonable criteria or requirements that the  
14 former participating entity must meet before being reapproved by the treasurer of state as a  
15 participating entity.

16 Sec. 5. An approved participating entity:

17 (1) may not charge an eligible student participating in the program an amount greater than  
18 a similarly situated student who is receiving the same or similar services; and

19 (2) shall provide a receipt to a parent of an eligible student for each qualified expense charged  
20 for education or related services provided to the eligible student.

21 Sec. 6. The treasurer of state shall annually make available on the treasurer of state's Internet  
22 web site a list of participating entities.

23 Chapter 6. Rulemaking

24 Sec. 1. (a) The treasurer of state may adopt rules under IC 4-22-2 necessary to administer this  
25 article.

26 (b) The state board shall adopt rules under IC 4-22-2 to establish a procedure to establish an  
27 Indiana education scholarship account education service plan for an eligible student.

28 SECTION 156. IC 21-17-5-6, AS AMENDED BY P.L.107-2019, SECTION 4, IS AMENDED TO  
29 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. Whenever a police officer retires after at  
30 least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer  
31 is entitled to receive, in recognition of the service to the educational institution and the public, a badge  
32 that indicates that the officer is retired. Upon retirement, the state police department shall issue to the  
33 police officer an identification card that:

34 (1) states the police officer's name and rank at retirement;

35 (2) states the officer's retired status; and

36 (3) notes the officer's authority to retain the service weapon.

37 A retired police officer described in this section is entitled to a lifetime license to carry a handgun as  
38 described under ~~IC 35-47-2-3(f)~~. IC 35-47-2-3(g).

39 SECTION 157. IC 21-39-4-7, AS AMENDED BY P.L.107-2019, SECTION 5, IS AMENDED TO  
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. Whenever a police officer retires after at  
41 least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer  
42 is entitled to receive, in recognition of the service to the state educational institution and the public, a  
43 badge that indicates that the officer is retired. Upon retirement, the state police department shall issue to  
44 the police officer an identification card that:

45 (1) states the police officer's name and rank at retirement;

46 (2) states the officer's retired status; and

47 (3) notes the officer's authority to retain the service weapon.



1 A police officer described in this section is entitled to a lifetime license to carry a handgun as described  
2 under ~~IC 35-47-2-3(f)~~. **IC 35-47-2-3(g)**.

3 SECTION 158. IC 31-19-26.5-3, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. **(a) Subject to section 4 of this chapter,**  
5 the department ~~may~~ **shall** make payments of adoption subsidy under this chapter for the benefit of a child  
6 with special needs if the department has:

7 (1) either:

8 (A) entered into a written agreement **under section 10.5 of this chapter** with the adoptive parent  
9 or parents, before or at the time the court enters a final decree of adoption under IC 31-19-11-1,  
10 that specifies the amount, terms, and conditions of the adoption assistance payments; or

11 (B) received a written final order in an administrative appeal in accordance with section 12(4)  
12 of this chapter concluding that the adoptive parents are eligible for a subsidy payable under this  
13 chapter and determining the appropriate subsidy amount; **and**

14 ~~(2) determined that sufficient funds are available in the adoption assistance account of the state  
15 general fund; and can reasonably be anticipated to be available in that account during the term of  
16 the agreement or order, to make the payments as specified in the agreement or order; and~~

17 ~~(3) (2) determined that the child is not eligible for adoption assistance under 42 U.S.C. 673.~~

18 **(b) This section does not prohibit the department from modifying or terminating an agreement**  
19 **with the adoptive parent or parents under this chapter. However, the department may not**  
20 **terminate an agreement with the adoptive parent or parents due to insufficient funds in the**  
21 **adoption assistance account.**

22 SECTION 159. IC 31-19-26.5-5, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
23 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. **(a) Subject to subsection (b),** the amount  
24 of adoption subsidy payments under this chapter may not exceed the amount that would be payable by  
25 the department for the monthly cost of care of the adopted child in a foster family home at the time

26 ~~(1) the adoption subsidy agreement is made or~~

27 ~~(2) the subsidy is payable under the terms of the agreement,~~

28 whichever is greater.

29 **(b) In the case of an adoptive parent of a child with special needs that is in the therapeutic foster**  
30 **care or therapeutic plus category of supervision, the amount of adoption subsidy payments under**  
31 **this chapter may not be less than an amount equal to fifty percent (50%) of the per diem rate**  
32 **determined by the department for the:**

33 **(1) therapeutic foster care; or**

34 **(2) therapeutic plus;**

35 **category of supervision, which ever is applicable, that would be payable by the department for the**  
36 **monthly cost of care of the adopted child in a foster family home at the time the adoption subsidy**  
37 **agreement is made or the subsidy is payable under the terms of the agreement, whichever is**  
38 **greater.**

39 SECTION 160. IC 31-19-26.5-10, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. An adoption assistance account is  
41 established within the state general fund for the purpose of funding adoption subsidy payments under this  
42 chapter and the state's share of adoption assistance payments under 42 U.S.C. 673. The account consists  
43 of:

44 (1) amounts specifically appropriated to the department by the general assembly for adoption  
45 assistance;

46 (2) amounts allocated by the department to the adoption assistance account from ~~the department~~  
47 ~~funds available to the department;~~ **in accordance with section 10.5 of this chapter;** and



1 (3) any other amounts contributed or paid to the department for adoption assistance under this  
2 chapter.

3 SECTION 161. IC 31-19-26.5-10.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION  
4 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 10.5. (a) Subject to section 4 of this**  
5 **chapter, the department shall:**

6 (1) enter into a written agreement described under section 3(a)(1)(A) of this chapter with each  
7 adoptive parent of a child with special needs who is eligible for an adoption subsidy under this  
8 chapter; and

9 (2) allocate funds to the adoption assistance account necessary to meet the requirements under  
10 section 3 of this chapter.

11 (b) This section does not require the department to enter into an agreement to:

12 (1) make additional payments under section 6 of this chapter; or

13 (2) continue adoption subsidy payments under section 9(b) of this chapter.

14 SECTION 162. IC 31-19-26.5-11, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) ~~In determining the availability of funds~~  
16 ~~in the adoption assistance account for payments of adoption subsidies under this chapter;~~ **Subject to**  
17 **sections 3 and 10.5 of this chapter,** the department shall give priority to payments required by court  
18 orders for county adoption subsidies entered under IC 31-19-26 (before its repeal).

19 (b) The provisions of this chapter applicable to continuation, modification, or termination of adoption  
20 subsidy payments shall apply after January 1, 2009, to county adoption subsidy orders entered under  
21 IC 31-19-26 (before its repeal).

22 SECTION 163. IC 31-19-26.5-12, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
23 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 12. The department shall adopt rules under  
24 IC 4-22-2, as needed, to carry out this chapter. The rules must include at least the following subjects:

25 (1) The application and determination process for subsidies or other assistance provided under this  
26 chapter.

27 (2) The standards for determination of a child with special needs.

28 (3) The process for determining the duration, extension, modification, and termination of  
29 agreements, as provided in sections 8 and 9 of this chapter.

30 (4) The procedure for administrative review and appeal of determinations made by the department  
31 under this chapter.

32 (5) **Subject to sections 3 and 10.5 of this chapter,** the procedure for determining availability of  
33 funds for new subsidy agreements and continuation of existing agreements or orders under this  
34 chapter and IC 31-19-26 (before its repeal), including any funding limitations or priorities as  
35 provided in sections 4 and 11 of this chapter.

36 SECTION 164. IC 35-47-2-3, AS AMENDED BY P.L.107-2019, SECTION 8, IS AMENDED TO  
37 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) A person desiring a license to carry a  
38 handgun shall apply:

39 (1) to the chief of police or corresponding law enforcement officer of the municipality in which the  
40 applicant resides;

41 (2) if that municipality has no such officer, or if the applicant does not reside in a municipality, to  
42 the sheriff of the county in which the applicant resides after the applicant has obtained an application  
43 form prescribed by the superintendent; or

44 (3) if the applicant is a resident of another state and has a regular place of business or employment  
45 in Indiana, to the sheriff of the county in which the applicant has a regular place of business or  
46 employment.

47 The superintendent and local law enforcement agencies shall allow an applicant desiring to obtain or



1 renew a license to carry a handgun to submit an application electronically under this chapter if funds are  
2 available to establish and maintain an electronic application system.

3 (b) This subsection applies before July 1, 2020. The law enforcement agency which accepts an  
4 application for a handgun license shall collect the following application fees:

5 (1) From a person applying for a four (4) year handgun license, a ten dollar (\$10) application fee,  
6 five dollars (\$5) of which shall be refunded if the license is not issued.

7 (2) From a person applying for a lifetime handgun license who does not currently possess a valid  
8 Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
9 refunded if the license is not issued.

10 (3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana  
11 handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded  
12 if the license is not issued.

13 Except as provided in ~~subsection (i)~~, **subsection (j)**, the fee shall be deposited into the law enforcement  
14 agency's firearms training fund or other appropriate training activities fund and used by the agency to train  
15 law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase  
16 firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law  
17 enforcement officers employed by the law enforcement agency. The state board of accounts shall establish  
18 rules for the proper accounting and expenditure of funds collected under this subsection.

19 (c) This subsection applies after June 30, 2020, **and before July 1, 2021**. The law enforcement agency  
20 which accepts an application for a handgun license shall not collect a fee from a person applying for a five  
21 (5) year handgun license and shall collect the following application fees:

22 (1) From a person applying for a lifetime handgun license who does not currently possess a valid  
23 Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
24 refunded if the license is not issued.

25 (2) From a person applying for a lifetime handgun license who currently possesses a valid Indiana  
26 handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded  
27 if the license is not issued.

28 Except as provided in ~~subsection (i)~~, **subsection (j)**, the fee shall be deposited into the law enforcement  
29 agency's firearms training fund or other appropriate training activities fund and used by the agency to train  
30 law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase  
31 firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law  
32 enforcement officers employed by the law enforcement agency. The state board of accounts shall establish  
33 rules for the proper accounting and expenditure of funds collected under this subsection.

34 **(d) This subsection applies after June 30, 2021. The law enforcement agency which accepts an**  
35 **application for a handgun license shall not collect a fee from a person applying for a handgun**  
36 **license.**

37 ~~(d)~~ **(e)** The officer to whom the application is made shall ascertain the applicant's name, full address,  
38 length of residence in the community, whether the applicant's residence is located within the limits of any  
39 city or town, the applicant's occupation, place of business or employment, criminal record, if any, and  
40 convictions (minor traffic offenses excepted), age, race, sex, nationality, date of birth, citizenship, height,  
41 weight, build, color of hair, color of eyes, scars and marks, whether the applicant has previously held an  
42 Indiana license to carry a handgun and, if so, the serial number of the license and year issued, whether  
43 the applicant's license has ever been suspended or revoked, and if so, the year and reason for the  
44 suspension or revocation, and the applicant's reason for desiring a license. If the applicant is not a United  
45 States citizen, the officer to whom the application is made shall ascertain the applicant's country of  
46 citizenship, place of birth, and any alien or admission number issued by the United States Citizenship and  
47 Immigration Services or United States Customs and Border Protection or any successor agency as



1 applicable. The officer to whom the application is made shall conduct an investigation into the applicant's  
2 official records and verify thereby the applicant's character and reputation, and shall in addition verify for  
3 accuracy the information contained in the application, and shall forward this information together with  
4 the officer's recommendation for approval or disapproval and one (1) set of legible and classifiable  
5 fingerprints of the applicant to the superintendent. An investigation conducted under this section must  
6 include the consulting of available local, state, and federal criminal history data banks, including the  
7 National Instant Criminal Background Check System (NICS), to determine whether possession of a  
8 firearm by an applicant would be a violation of state or federal law.

9 (e) (f) The superintendent may make whatever further investigation the superintendent deems  
10 necessary. Whenever disapproval is recommended, the officer to whom the application is made shall  
11 provide the superintendent and the applicant with the officer's complete and specific reasons, in writing,  
12 for the recommendation of disapproval.

13 (f) (g) If it appears to the superintendent that the applicant:

14 (1) has a proper reason for carrying a handgun;

15 (2) is of good character and reputation;

16 (3) is a proper person to be licensed; and

17 (4) is:

18 (A) a citizen of the United States; or

19 (B) not a citizen of the United States but is allowed to carry a firearm in the United States under  
20 federal law;

21 the superintendent shall issue to the applicant a qualified or an unlimited license to carry any handgun  
22 lawfully possessed by the applicant. The original license shall be delivered to the licensee. A copy shall  
23 be delivered to the officer to whom the application for license was made. A copy shall be retained by the  
24 superintendent for at least five (5) years in the case of a five (5) year license. The superintendent may  
25 adopt guidelines to establish a records retention policy for a lifetime license. A five (5) year license shall  
26 be valid for a period of five (5) years from the date of issue. A lifetime license is valid for the life of the  
27 individual receiving the license. The license of police officers, sheriffs or their deputies, and law  
28 enforcement officers of the United States government who have twenty (20) or more years of service shall  
29 be valid for the life of these individuals. However, a lifetime license is automatically revoked if the license  
30 holder does not remain a proper person.

31 (g) (h) At the time a license is issued and delivered to a licensee under ~~subsection (f)~~, **subsection (g)**,  
32 the superintendent shall include with the license information concerning handgun safety rules that:

33 (1) neither opposes nor supports an individual's right to bear arms; and

34 (2) is:

35 (A) recommended by a nonprofit educational organization that is dedicated to providing  
36 education on safe handling and use of firearms;

37 (B) prepared by the state police department; and

38 (C) approved by the superintendent.

39 The superintendent may not deny a license under this section because the information required under this  
40 subsection is unavailable at the time the superintendent would otherwise issue a license. The state police  
41 department may accept private donations or grants to defray the cost of printing and mailing the  
42 information required under this subsection.

43 (h) (i) A license to carry a handgun shall not be issued to any person who:

44 (1) has been convicted of a felony;

45 (2) has had a license to carry a handgun suspended, unless the person's license has been reinstated;

46 (3) is under eighteen (18) years of age;

47 (4) is under twenty-three (23) years of age if the person has been adjudicated a delinquent child for





1 an act that would be a felony if committed by an adult;  
2 (5) has been arrested for a Class A or Class B felony for an offense committed before July 1, 2014,  
3 for a Level 1, Level 2, Level 3, or Level 4 felony for an offense committed after June 30, 2014, or  
4 any other felony that was committed while armed with a deadly weapon or that involved the use of  
5 violence, if a court has found probable cause to believe that the person committed the offense  
6 charged; or  
7 (6) is prohibited by federal law from possessing or receiving firearms under 18 U.S.C. 922(g).  
8 In the case of an arrest under subdivision (5), a license to carry a handgun may be issued to a person who  
9 has been acquitted of the specific offense charged or if the charges for the specific offense are dismissed.  
10 The superintendent shall prescribe all forms to be used in connection with the administration of this  
11 chapter.

12 ~~(i)~~ **(j)** If the law enforcement agency that charges a fee under subsection (b) or (c) is a city or town law  
13 enforcement agency, the fee shall be deposited in the law enforcement continuing education fund  
14 established under IC 5-2-8-2.

15 ~~(j)~~ **(k)** If a person who holds a valid license to carry a handgun issued under this chapter:  
16 (1) changes the person's name;  
17 (2) changes the person's address; or  
18 (3) experiences a change, including an arrest or a conviction, that may affect the person's status as  
19 a proper person (as defined in IC 35-47-1-7) or otherwise disqualify the person from holding a  
20 license;  
21 the person shall, not later than thirty (30) days after the date of a change described under subdivision (3),  
22 and not later than sixty (60) days after the date of the change described under subdivision (1) or (2), notify  
23 the superintendent, in writing, of the event described under subdivision (3) or, in the case of a change  
24 under subdivision (1) or (2), the person's new name or new address.

25 ~~(k)~~ **(l)** The state police shall indicate on the form for a license to carry a handgun the notification  
26 requirements of ~~subsection (j):~~ **subsection (k)**.

27 ~~(l)~~ **(m)** The state police department shall adopt rules under IC 4-22-2 to:  
28 (1) implement an electronic application system under subsection (a); and  
29 (2) expedite the processing of an application made by a person described in section 2.1(b) of this  
30 chapter.

31 Rules adopted under this section must require the superintendent to keep on file one (1) set of classifiable  
32 and legible fingerprints from every person who has received a license to carry a handgun so that a person  
33 who applies to renew a license will not be required to submit an additional set of fingerprints.

34 ~~(m)~~ **(n)** Except as provided in ~~subsection (m):~~ **subsection (o)**, for purposes of IC 5-14-3-4(a)(1), the  
35 following information is confidential, may not be published, and is not open to public inspection:  
36 (1) Information submitted by a person under this section to:  
37 (A) obtain; or  
38 (B) renew;  
39 a license to carry a handgun.  
40 (2) Information obtained by a federal, state, or local government entity in the course of an  
41 investigation concerning a person who applies to:  
42 (A) obtain; or  
43 (B) renew;  
44 a license to carry a handgun issued under this chapter.  
45 (3) The name, address, and any other information that may be used to identify a person who holds  
46 a license to carry a handgun issued under this chapter.

47 ~~(n)~~ **(o)** Notwithstanding ~~subsection (m):~~ **subsection (n)**:



1 (1) any information concerning an applicant for or a person who holds a license to carry a handgun  
2 issued under this chapter may be released to a federal, state, or local government entity:

3 (A) for law enforcement purposes; or

4 (B) to determine the validity of a license to carry a handgun; and

5 (2) general information concerning the issuance of licenses to carry handguns in Indiana may be  
6 released to a person conducting journalistic or academic research, but only if all personal  
7 information that could disclose the identity of any person who holds a license to carry a handgun  
8 issued under this chapter has been removed from the general information.

9 ~~(p)~~ (p) A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

10 SECTION 165. IC 35-47-2-4, AS AMENDED BY P.L.107-2019, SECTION 9, IS AMENDED TO  
11 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) Licenses to carry handguns shall be  
12 either qualified or unlimited, and are valid for:

13 (1) five (5) years from the date of issue in the case of a five (5) year license; or

14 (2) the life of the individual receiving the license in the case of a lifetime license.

15 A qualified license shall be issued for hunting and target practice. An individual may separately apply for  
16 and simultaneously hold both a five (5) year license and a lifetime license. The superintendent may adopt  
17 rules imposing limitations on the use and carrying of handguns under a license when handguns are carried  
18 by a licensee as a condition of employment. Unlimited licenses shall be issued for the purpose of the  
19 protection of life and property.

20 (b) This subsection applies before July 1, 2020. In addition to the application fee, the fee for:

21 (1) a qualified license shall be:

22 (A) five dollars (\$5) for a five (5) year qualified license;

23 (B) twenty-five dollars (\$25) for a lifetime qualified license from a person who does not currently  
24 possess a valid Indiana handgun license; or

25 (C) twenty dollars (\$20) for a lifetime qualified license from a person who currently possesses  
26 a valid Indiana handgun license; and

27 (2) an unlimited license shall be:

28 (A) thirty dollars (\$30) for a five (5) year unlimited license;

29 (B) seventy-five dollars (\$75) for a lifetime unlimited license from a person who does not  
30 currently possess a valid Indiana handgun license; or

31 (C) sixty dollars (\$60) for a lifetime unlimited license from a person who currently possesses a  
32 valid Indiana handgun license.

33 The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate license to replace  
34 a lost or damaged license. These fees shall be deposited in accordance with ~~subsection (g):~~ **subsection**  
35 **(h)**.

36 (c) This subsection applies after June 30, 2020, **and before July 1, 2021**. In addition to the application  
37 fee, the fee for:

38 (1) a qualified license is:

39 (A) zero dollars (\$0) for a five (5) year qualified license;

40 (B) twenty-five dollars (\$25) for a lifetime qualified license from a person who does not currently  
41 possess a valid Indiana handgun license; and

42 (C) twenty dollars (\$20) for a lifetime qualified license from a person who currently possesses  
43 a valid Indiana handgun license; and

44 (2) an unlimited license is:

45 (A) zero dollars (\$0) for a five (5) year unlimited license;

46 (B) seventy-five dollars (\$75) for a lifetime unlimited license from a person who does not  
47 currently possess a valid Indiana handgun license; and



1 (C) sixty dollars (\$60) for a lifetime unlimited license from a person who currently possesses a  
2 valid Indiana handgun license.  
3 The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate license to replace  
4 a lost or damaged license. These fees shall be deposited in accordance with ~~subsection (g)~~: **subsection**  
5 **(h)**.  
6 **(d) This subsection applies after June 30, 2021. There is no fee for a qualified or unlimited**  
7 **license. The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate**  
8 **license to replace a lost or damaged license. This fee shall be deposited in accordance with**  
9 **subsection (h)**.  
10 ~~(d)~~ **(e)** Licensed dealers are exempt from the payment of fees specified in subsections (b) and (c) for  
11 a qualified license or an unlimited license.  
12 ~~(e)~~ **(f)** The following officers of this state or the United States who have been honorably retired by a  
13 lawfully created pension board or its equivalent after at least twenty (20) years of service or because of  
14 a disability are exempt from the payment of fees specified in subsections (b) and (c):  
15 (1) Police officers.  
16 (2) Sheriffs or their deputies.  
17 (3) Law enforcement officers.  
18 (4) Correctional officers.  
19 ~~(f)~~ **(g)** The following officers described in ~~section 3(f)~~ **section 3(g)** of this chapter who have at least  
20 twenty (20) years of service are exempt from the payment of fees for a lifetime qualified license or a  
21 lifetime unlimited license specified in subsections (b) and (c):  
22 (1) Police officers.  
23 (2) Sheriffs or their deputies.  
24 (3) Law enforcement officers of the United States government.  
25 ~~(g)~~ **(h)** Fees collected under this section shall be deposited in the state general fund.  
26 ~~(h)~~ **(i)** The superintendent may not issue a lifetime qualified license or a lifetime unlimited license to  
27 a person who is a resident of another state. The superintendent may issue a five (5) year qualified license  
28 or a five (5) year unlimited license to a person who is a resident of another state and who has a regular  
29 place of business or employment in Indiana as described in section 3(a)(3) of this chapter.  
30 ~~(i)~~ **(j)** A person who knowingly or intentionally violates this section commits a Class B misdemeanor.  
31 SECTION 166. IC 35-47-2-5, AS AMENDED BY P.L.107-2019, SECTION 10, IS AMENDED TO  
32 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The superintendent may suspend or  
33 revoke any license issued under this chapter if the superintendent has reasonable grounds to believe that  
34 the person's license should be suspended or revoked.  
35 (b) Documented evidence that a person is not a "proper person" to be licensed as defined by  
36 IC 35-47-1-7, or is prohibited under ~~section 3(h)(5)~~ **section 3(i)(5)** of this chapter from being issued a  
37 license, shall be grounds for immediate suspension or revocation of a license previously issued under this  
38 chapter. However, if a license is suspended or revoked based solely on an arrest under ~~section 3(h)(5)~~  
39 **section 3(i)(5)** of this chapter, the license shall be reinstated upon the acquittal of the defendant in that  
40 case or upon the dismissal of the charges for the specific offense.  
41 (c) A person who knowingly or intentionally fails to promptly return the person's license after written  
42 notice of suspension or revocation commits a Class A misdemeanor. The observation of a handgun license  
43 in the possession of a person whose license has been suspended or revoked constitutes a sufficient basis  
44 for the arrest of that person for violation of this subsection.  
45 (d) The superintendent shall establish rules under IC 4-22-2 concerning the procedure for suspending  
46 or revoking a person's license.  
47 SECTION 167. IC 35-52-6-53, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO



1 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 53. IC 6-7-2-18 defines a crime concerning  
2 tobacco taxes **and closed system electronic cigarette taxes.**

3 SECTION 168. IC 35-52-6-54, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 54. IC 6-7-2-19 defines a crime concerning  
5 tobacco taxes **and closed system electronic cigarette taxes.**

6 SECTION 169. IC 35-52-6-55, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 55. IC 6-7-2-20 defines a crime concerning  
8 tobacco taxes **and closed system electronic cigarette taxes.**

9 SECTION 170. IC 35-52-6-56, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56. IC 6-7-2-21 defines a crime concerning  
11 tobacco taxes **and closed system electronic cigarette taxes.**

12 SECTION 171. IC 35-52-6-56.1 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO**  
13 **READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56.1. IC 6-7-4-11 defines a crime concerning**  
14 **the electronic cigarette tax.**

15 SECTION 172. IC 35-52-6-56.2 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO**  
16 **READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56.2. IC 6-7-4-12 defines a crime concerning**  
17 **the electronic cigarette tax.**

18 SECTION 173. IC 36-7-14-0.5, AS AMENDED BY P.L.154-2020, SECTION 47, IS AMENDED TO  
19 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) The definitions in this section  
20 apply throughout this chapter.

21 **(b) "Mixed use development project" means a development project that will provide more than**  
22 **one (1) use or purpose within a shared building or development area. The terms "use" or**  
23 **"purpose" may include, but are not limited to, housing, office, retail, medical, recreational,**  
24 **commercial, or industrial components.**

25 ~~(b)~~ **(c) "Obligation" means any bond, note, warrant, lease, or other instrument under which money is**  
26 **borrowed.**

27 ~~(c)~~ **(d) "Public funds" means all fees, payments, tax receipts, and funds of whatever kind or character**  
28 **coming into the possession of a:**

29 (1) redevelopment commission; or  
30 (2) department of redevelopment.

31 **(e) "Qualified city" means a city:**

32 **(1) whose average property tax rate for the city over the five (5) immediately preceding**  
33 **calendar years did not exceed one dollar (\$1) per one hundred dollars (\$100) of assessed value;**  
34 **(2) whose average balance in the city's general fund plus the city's rainy day fund over the**  
35 **three (3) immediately preceding calendar years exceeded by at least ten percent (10%) the**  
36 **amount of the city's average annual expenditures over the same period; or**  
37 **(3) that is the county seat.**

38 ~~(d)~~ **(f) "Residential housing" means housing or workforce housing that consists of single family**  
39 **dwelling units sufficient to secure quality housing in reasonable proximity to employment. The term**  
40 **includes condominiums and townhouses located within an economic development target area that is**  
41 **designated under IC 6-1.1-12.1-7.**

42 ~~(e)~~ **(g) "Residential housing development program" means a residential housing development program**  
43 **for the:**

44 (1) construction of new residential housing; or  
45 (2) renovation of existing residential housing;  
46 established by a commission under section 53 of this chapter.

47 ~~(f)~~ **(h) "Workforce housing" means housing that is affordable for households with earned income that**



1 is sufficient to secure quality housing in reasonable proximity to employment.

2 SECTION 174. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019, SECTION 118, IS AMENDED  
3 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25.2. (a) Subject to the prior approval  
4 of the fiscal body of the unit under subsection (c), a redevelopment commission may enter into a lease  
5 of any property that could be financed with the proceeds of bonds issued under this chapter with a lessor  
6 for a term not to exceed:

7 (1) fifty (50) years, for a lease entered into before July 1, 2008;

8 (2) thirty-five (35) years, for leases entered into after June 30, 2019, to finance a project that is  
9 located in a redevelopment project area, an economic development area, or an urban renewal project  
10 area and that includes, as part of the project, the use and repurposing of two (2) or more buildings  
11 and structures that are:

12 (A) at least seventy-five (75) years old; and

13 (B) located at a site at which manufacturing previously occurred over a period of at least  
14 seventy-five (75) years; or

15 (3) twenty-five (25) years, for a lease that is not described in subdivision (1) or (2), **plus an**  
16 **additional twenty-five (25) years if the allocation area is renewed following an independent**  
17 **analysis under section 39(b)(6) of this chapter.**

18 The lease may provide for payments to be made by the redevelopment commission from special benefits  
19 taxes levied under section 27 of this chapter, taxes allocated under section 39 of this chapter, any other  
20 revenues available to the redevelopment commission, or any combination of these sources.

21 (b) A lease may provide that payments by the redevelopment commission to the lessor are required  
22 only to the extent and only for the period that the lessor is able to provide the leased facilities in  
23 accordance with the lease. The terms of each lease must be based upon the value of the facilities leased  
24 and may not create a debt of the unit or the district for purposes of the Constitution of the State of Indiana.

25 (c) A lease may be entered into by the redevelopment commission only after a public hearing by the  
26 redevelopment commission at which all interested parties are provided the opportunity to be heard. After  
27 the public hearing, the redevelopment commission may adopt a resolution authorizing the execution of  
28 the lease on behalf of the unit if it finds that the service to be provided throughout the term of the lease  
29 will serve the public purpose of the unit and is in the best interests of its residents. Any lease approved  
30 by a resolution of the redevelopment commission must also be approved by an ordinance or resolution  
31 of the fiscal body of the unit. The approving ordinance or resolution of the fiscal body must include the  
32 following:

33 (1) The maximum annual lease rental for the lease.

34 (2) The maximum interest rate or rates, any provisions for redemption before maturity, and any  
35 provisions for the payment of capitalized interest associated with the lease.

36 (3) The maximum term of the lease.

37 (d) Upon execution of a lease providing for payments by the redevelopment commission in whole or  
38 in part from the levy of special benefits taxes under section 27 of this chapter and upon approval of the  
39 lease by the unit's fiscal body, the redevelopment commission shall publish notice of the execution of the  
40 lease and its approval in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the  
41 redevelopment district who will be affected by the lease and who may be of the opinion that no necessity  
42 exists for the execution of the lease or that the payments provided for in the lease are not fair and  
43 reasonable may file a petition in the office of the county auditor within thirty (30) days after the  
44 publication of the notice of execution and approval. The petition must set forth the petitioners' names,  
45 addresses, and objections to the lease and the facts showing that the execution of the lease is unnecessary  
46 or unwise or that the payments provided for in the lease are not fair and reasonable, as the case may be.

47 (e) Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together



1 with such other data as may be necessary in order to present the questions involved, to the department of  
2 local government finance. Upon receipt of the certified petition and information, the department of local  
3 government finance shall fix a time and place for a hearing in the redevelopment district, which must be  
4 not less than five (5) or more than thirty (30) days after the time is fixed. Notice of the hearing shall be  
5 given by the department of local government finance to the members of the fiscal body, to the  
6 redevelopment commission, and to the first fifty (50) petitioners on the petition by a letter signed by the  
7 commissioner or deputy commissioner of the department and enclosed with fully prepaid postage sent  
8 to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The  
9 decision of the department of local government finance on the appeal, upon the necessity for the execution  
10 of the lease, and as to whether the payments under it are fair and reasonable, is final.

11 (f) A redevelopment commission entering into a lease payable from allocated taxes under section 39  
12 of this chapter or other available funds of the redevelopment commission may:

13 (1) pledge the revenue to make payments under the lease pursuant to IC 5-1-14-4; and

14 (2) establish a special fund to make the payments.

15 (g) Lease rentals may be limited to money in the special fund so that the obligations of the  
16 redevelopment commission to make the lease rental payments are not considered debt of the unit or the  
17 district for purposes of the Constitution of the State of Indiana.

18 (h) Except as provided in this section, no approvals of any governmental body or agency are required  
19 before the redevelopment commission enters into a lease under this section.

20 (i) An action to contest the validity of the lease or to enjoin the performance of any of its terms and  
21 conditions must be brought within thirty (30) days after the publication of the notice of the execution and  
22 approval of the lease. However, if the lease is payable in whole or in part from tax levies and an appeal  
23 has been taken to the department of local government finance, an action to contest the validity or enjoin  
24 the performance must be brought within thirty (30) days after the decision of the department.

25 (j) If a redevelopment commission exercises an option to buy a leased facility from a lessor, the  
26 redevelopment commission may subsequently sell the leased facility, without regard to any other statute,  
27 to the lessor at the end of the lease term at a price set forth in the lease or at fair market value established  
28 at the time of the sale by the redevelopment commission through auction, appraisal, or arms length  
29 negotiation. If the facility is sold at auction, after appraisal, or through negotiation, the redevelopment  
30 commission shall conduct a hearing after public notice in accordance with IC 5-3-1 before the sale. Any  
31 action to contest the sale must be brought within fifteen (15) days of the hearing.

32 SECTION 175. IC 36-7-14-39, AS AMENDED BY P.L. 156-2020, SECTION 139, IS AMENDED TO  
33 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in this section:

34 "Allocation area" means that part of a redevelopment project area to which an allocation provision of  
35 a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and  
36 allocation of property taxes.

37 "Base assessed value" means, subject to subsection (j), the following:

38 (1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an  
39 amendment to a declaratory resolution establishing an economic development area:

40 (A) the net assessed value of all the property as finally determined for the assessment date  
41 immediately preceding the effective date of the allocation provision of the declaratory resolution,  
42 as adjusted under subsection (h); plus

43 (B) to the extent that it is not included in clause (A), the net assessed value of property that is  
44 assessed as residential property under the rules of the department of local government finance,  
45 within the allocation area, as finally determined for the current assessment date.

46 (2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an  
47 amendment to a declaratory resolution establishing a redevelopment project area:



1 (A) the net assessed value of all the property as finally determined for the assessment date  
2 immediately preceding the effective date of the allocation provision of the declaratory resolution,  
3 as adjusted under subsection (h); plus

4 (B) to the extent that it is not included in clause (A), the net assessed value of property that is  
5 assessed as residential property under the rules of the department of local government finance,  
6 as finally determined for the current assessment date.

7 (3) If:

8 (A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an  
9 amendment to a declaratory resolution establishing a redevelopment project area expires after  
10 June 30, 1997; and

11 (B) after June 30, 1997, a new allocation provision is included in an amendment to the  
12 declaratory resolution;

13 the net assessed value of all the property as finally determined for the assessment date immediately  
14 preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted  
15 under subsection (h).

16 (4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all  
17 the property as finally determined for the assessment date immediately preceding the effective date  
18 of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

19 (5) If an allocation area established in an economic development area before July 1, 1995, is  
20 expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the  
21 area added after June 30, 1995.

22 (6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded  
23 after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added  
24 after June 30, 1997.

25 Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1  
26 on real property. However, upon approval by a resolution of the redevelopment commission adopted  
27 before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal  
28 property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the  
29 definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a  
30 useful life in excess of eight (8) years, the commission may by resolution determine the percentage of  
31 taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the  
32 definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%)  
33 of the taxes imposed under IC 6-1.1 on all depreciable personal property.

34 (b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation  
35 deadline determined under subsection (i) may include a provision with respect to the allocation and  
36 distribution of property taxes for the purposes and in the manner provided in this section. A declaratory  
37 resolution previously adopted may include an allocation provision by the amendment of that declaratory  
38 resolution on or before the allocation deadline determined under subsection (i) in accordance with the  
39 procedures required for its original adoption. A declaratory resolution or amendment that establishes an  
40 allocation provision must include a specific finding of fact, supported by evidence, that the adoption of  
41 the allocation provision will result in new property taxes in the area that would not have been generated  
42 but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the  
43 expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any  
44 obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an  
45 amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date  
46 for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may  
47 not be more than thirty (30) years after the date on which the allocation provision is established. For an



1 allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25)  
2 years after the date on which the first obligation was incurred to pay principal and interest on bonds or  
3 lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other  
4 obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were  
5 scheduled when issued to mature before the specified expiration date and that are payable only from  
6 allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the  
7 allocation provision does not expire until all of the bonds or other obligations are no longer outstanding.  
8 Notwithstanding any other law, in the case of an allocation area that is established after June 30, 2019,  
9 and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an  
10 economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project  
11 area described in section 25.1(c)(3)(C) of this chapter, the expiration date of the allocation provision may  
12 not be more than thirty-five (35) years after the date on which the allocation provision is established.  
13 **Notwithstanding any other law, in the case of an allocation area that is established by the**  
14 **commission of a qualified city for the purpose of financing a mixed use development project only,**  
15 **and only if the legislative body of the qualified city adopts a resolution to approve the independent**  
16 **analysis of the proposed development project under subdivision (6), the legislative body of the**  
17 **qualified city may, before one (1) year before the expiration of the initial twenty-five (25) year term**  
18 **of the allocation area, adopt a resolution to renew the allocation area for one (1) additional period**  
19 **of not more that twenty-five (25) years.** The allocation provision may apply to all or part of the  
20 redevelopment project area. The allocation provision must require that any property taxes subsequently  
21 levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable  
22 property in the allocation area be allocated and distributed as follows:

23 (1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser  
24 of:

25 (A) the assessed value of the property for the assessment date with respect to which the allocation  
26 and distribution is made; or

27 (B) the base assessed value;  
28 shall be allocated to and, when collected, paid into the funds of the respective taxing units.

29 (2) The excess of the proceeds of the property taxes imposed for the assessment date with respect  
30 to which the allocation and distribution is made that are attributable to taxes imposed after being  
31 approved by the voters in a referendum or local public question conducted after April 30, 2010, not  
32 otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds  
33 of the taxing unit for which the referendum or local public question was conducted.

34 (3) Except as otherwise provided in this section, property tax proceeds in excess of those described  
35 in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid  
36 into an allocation fund for that allocation area that may be used by the redevelopment district only  
37 to do one (1) or more of the following:

38 (A) Pay the principal of and interest on any obligations payable solely from allocated tax  
39 proceeds which are incurred by the redevelopment district for the purpose of financing or  
40 refinancing the redevelopment of that allocation area.

41 (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part  
42 from allocated tax proceeds in that allocation area.

43 (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that  
44 allocation area and from the special tax levied under section 27 of this chapter.

45 (D) Pay the principal of and interest on bonds issued by the unit to pay for local public  
46 improvements that are physically located in or physically connected to that allocation area.

47 (E) Pay premiums on the redemption before maturity of bonds payable solely or in part from





1 allocated tax proceeds in that allocation area.  
2 (F) Make payments on leases payable from allocated tax proceeds in that allocation area under  
3 section 25.2 of this chapter.  
4 (G) Reimburse the unit for expenditures made by it for local public improvements (which include  
5 buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are  
6 physically located in or physically connected to that allocation area.  
7 (H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically  
8 located in or physically connected to that allocation area under any lease entered into under  
9 IC 36-1-10.  
10 (I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property  
11 tax replacement credit to taxpayers in an allocation area as determined by the redevelopment  
12 commission. This credit equals the amount determined under the following STEPS for each  
13 taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation  
14 area:  
15 STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A),  
16 IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before  
17 their repeal) that is attributable to the taxing district.  
18 STEP TWO: Divide:  
19 (i) that part of each county's eligible property tax replacement amount (as defined in  
20 IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its  
21 repeal) that is attributable to the taxing district; by  
22 (ii) the STEP ONE sum.  
23 STEP THREE: Multiply:  
24 (i) the STEP TWO quotient; times  
25 (ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal))  
26 levied in the taxing district that have been allocated during that year to an allocation fund under  
27 this section.  
28 If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the  
29 allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive  
30 a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the  
31 same year.  
32 (J) Pay expenses incurred by the redevelopment commission for local public improvements that  
33 are in the allocation area or serving the allocation area. Public improvements include buildings,  
34 parking facilities, and other items described in section 25.1(a) of this chapter.  
35 (K) Reimburse public and private entities for expenses incurred in training employees of  
36 industrial facilities that are located:  
37 (i) in the allocation area; and  
38 (ii) on a parcel of real property that has been classified as industrial property under the rules  
39 of the department of local government finance.  
40 However, the total amount of money spent for this purpose in any year may not exceed the total  
41 amount of money in the allocation fund that is attributable to property taxes paid by the industrial  
42 facilities described in this clause. The reimbursements under this clause must be made within  
43 three (3) years after the date on which the investments that are the basis for the increment  
44 financing are made.  
45 (L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5)  
46 within the unit that established the redevelopment commission. However, property tax proceeds  
47 may be used under this clause to pay the costs of carrying out an eligible efficiency project only



- 1 if those property tax proceeds exceed the amount necessary to do the following:  
2 (i) Make, when due, any payments required under clauses (A) through (K), including any  
3 payments of principal and interest on bonds and other obligations payable under this  
4 subdivision, any payments of premiums under this subdivision on the redemption before  
5 maturity of bonds, and any payments on leases payable under this subdivision.  
6 (ii) Make any reimbursements required under this subdivision.  
7 (iii) Pay any expenses required under this subdivision.  
8 (iv) Establish, augment, or restore any debt service reserve under this subdivision.  
9 (M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this  
10 chapter.

11 The allocation fund may not be used for operating expenses of the commission.

12 (4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the  
13 following:

14 (A) Determine the amount, if any, by which the assessed value of the taxable property in the  
15 allocation area for the most recent assessment date minus the base assessed value, when  
16 multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed  
17 value needed to produce the property taxes necessary to make, when due, principal and interest  
18 payments on bonds described in subdivision (3), plus the amount necessary for other purposes  
19 described in subdivision (3).

20 (B) Provide a written notice to the county auditor, the fiscal body of the county or municipality  
21 that established the department of redevelopment, the officers who are authorized to fix budgets,  
22 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or  
23 partly located within the allocation area, and (in an electronic format) the department of local  
24 government finance. The notice must:

25 (i) state the amount, if any, of excess assessed value that the commission has determined may  
26 be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

27 (ii) state that the commission has determined that there is no excess assessed value that may  
28 be allocated to the respective taxing units in the manner prescribed in subdivision (1).

29 The county auditor shall allocate to the respective taxing units the amount, if any, of excess  
30 assessed value determined by the commission. The commission may not authorize an allocation  
31 of assessed value to the respective taxing units under this subdivision if to do so would endanger  
32 the interests of the holders of bonds described in subdivision (3) or lessors under section 25.3 of  
33 this chapter.

34 (C) If:

35 (i) the amount of excess assessed value determined by the commission is expected to generate  
36 more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to  
37 make, when due, principal and interest payments on bonds described in subdivision (3); plus

38 (ii) the amount necessary for other purposes described in subdivision (3);

39 the commission shall submit to the legislative body of the unit its determination of the excess  
40 assessed value that the commission proposes to allocate to the respective taxing units in the  
41 manner prescribed in subdivision (1). The legislative body of the unit may approve the  
42 commission's determination or modify the amount of the excess assessed value that will be  
43 allocated to the respective taxing units in the manner prescribed in subdivision (1).

44 (5) Notwithstanding subdivision (4), in the case of an allocation area that is established after June  
45 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of  
46 this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or  
47 an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the



1 allocation provision is in effect, if the amount of excess assessed value determined by the  
2 commission under subdivision (4)(A) is expected to generate more than two hundred percent (200%)  
3 of:

4 (A) the amount of allocated tax proceeds necessary to make, when due, principal and interest  
5 payments on bonds described in subdivision (3) for the project; plus

6 (B) the amount necessary for other purposes described in subdivision (3) for the project;  
7 the amount of the excess assessed value that generates more than two hundred percent (200%) of  
8 the amounts described in clauses (A) and (B) shall be allocated to the respective taxing units in the  
9 manner prescribed by subdivision (1).

10 **(6) This subdivision applies only to a qualified city. Before a qualified city may renew an**  
11 **allocation area for the purpose of financing a mixed use development project for an additional**  
12 **twenty-five (25) years the following must occur:**

13 (A) **The qualified city must commission an independent analysis of the proposed**  
14 **development project that includes:**

15 (i) **the development project area's revenues;**

16 (ii) **a description of the proposed project or projects;**

17 (iii) **debt capacity; and**

18 (iv) **the subsequent impact on all taxing units within the allocation area.**

19 **The analysis under this clause shall be conducted by a qualified independent professional**  
20 **entity such as an accounting firm or a municipal advisory entity. The qualified city shall**  
21 **submit the independent analysis under this clause to the legislative body of the qualified city**  
22 **in order to demonstrate the need for a renewal of the allocation area for an additional**  
23 **twenty-five (25) years.**

24 **(B) The legislative body of a qualified city shall review, and either approve or reject by**  
25 **resolution, an independent analysis submitted under clause (A).**

26 **A qualified city may renew an allocation area for the purpose of financing a mixed use**  
27 **development project for an additional twenty-five (25) years only if the legislative body of the**  
28 **qualified city adopts a resolution to approve the independent analysis under this subdivision.**

29 (c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of  
30 taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective  
31 date of the allocation provision of the declaratory resolution is the lesser of:

32 (1) the assessed value of the property for the assessment date with respect to which the allocation  
33 and distribution is made; or

34 (2) the base assessed value.

35 (d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject  
36 to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in  
37 subsection (b)(3).

38 (e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment  
39 commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective  
40 on the next assessment date after the petition.

41 (f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for  
42 purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy  
43 for each political subdivision in which the property is located is the lesser of:

44 (1) the assessed value of the property as valued without regard to this section; or

45 (2) the base assessed value.

46 (g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit  
47 that designated the allocation area shall create funds as specified in this subsection. A unit that has



1 obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish  
2 an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit  
3 shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any  
4 amount in the allocation fund derived from property tax proceeds in excess of those described in  
5 subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount  
6 sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes  
7 specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such  
8 current property tax proceeds from the part of the enterprise zone that is within the allocation area as  
9 compared to all such current property tax proceeds derived from the allocation area. A unit that has no  
10 obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish  
11 a special zone fund and deposit all the property tax proceeds in excess of those described in subsection  
12 (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection  
13 (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund  
14 shall use the fund (based on the recommendations of the urban enterprise association) for programs in job  
15 training, job enrichment, and basic skill development that are designed to benefit residents and employers  
16 in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is  
17 made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone  
18 fund only to that part of the allocation area that is also located in the enterprise zone. Those programs  
19 shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

20 (h) The state board of accounts and department of local government finance shall make the rules and  
21 prescribe the forms and procedures that they consider expedient for the implementation of this chapter.  
22 After each reassessment in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the  
23 department of local government finance shall adjust the base assessed value one (1) time to neutralize any  
24 effect of the reassessment of the real property in the area on the property tax proceeds allocated to the  
25 redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the  
26 department of local government finance shall adjust the base assessed value one (1) time to neutralize any  
27 effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under  
28 this section. However, the adjustments under this subsection:

29 (1) may not include the effect of phasing in assessed value due to property tax abatements under  
30 IC 6-1.1-12.1;

31 (2) may not produce less property tax proceeds allocable to the redevelopment district under  
32 subsection (b)(3) than would otherwise have been received if the reassessment under the  
33 reassessment plan or the annual adjustment had not occurred; and

34 (3) may decrease base assessed value only to the extent that assessed values in the allocation area  
35 have been decreased due to annual adjustments or the reassessment under the reassessment plan.

36 Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may  
37 not be included in the base assessed value of an allocation area. The department of local government  
38 finance may prescribe procedures for county and township officials to follow to assist the department in  
39 making the adjustments.

40 (i) The allocation deadline referred to in subsection (b) is determined in the following manner:

41 (1) The initial allocation deadline is December 31, 2011.

42 (2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are  
43 automatically extended in increments of five (5) years, so that allocation deadlines subsequent to  
44 the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year  
45 thereafter.

46 (3) At least one (1) year before the date of an allocation deadline determined under subdivision (2),  
47 the general assembly may enact a law that:



1 (A) terminates the automatic extension of allocation deadlines under subdivision (2); and

2 (B) specifically designates a particular date as the final allocation deadline.

3 (j) If a redevelopment commission adopts a declaratory resolution or an amendment to a declaratory  
4 resolution that contains an allocation provision and the redevelopment commission makes either of the  
5 filings required under section 17(e) of this chapter after the first anniversary of the effective date of the  
6 allocation provision, the auditor of the county in which the unit is located shall compute the base assessed  
7 value for the allocation area using the assessment date immediately preceding the later of:

8 (1) the date on which the documents are filed with the county auditor; or

9 (2) the date on which the documents are filed with the department of local government finance.

10 SECTION 176. IC 36-7.6-3-5, AS AMENDED BY P.L.237-2017, SECTION 48, IS AMENDED TO  
11 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A development authority shall  
12 prepare a comprehensive strategic development plan that includes detailed information concerning the  
13 following:

14 (1) The proposed projects to be undertaken or financed by the development authority.

15 (2) The following information for each project included under subdivision (1):

16 (A) Timeline and budget.

17 (B) The return on investment.

18 (C) The projected or expected need for an ongoing subsidy.

19 (D) Any projected or expected federal matching funds.

20 (b) The development authority shall, not later than January 1 of the second year following the year in  
21 which the development authority is established, submit the comprehensive strategic development plan  
22 for review by the budget committee and approval by the director of the office of management and budget  
23 and the Indiana economic development corporation. However, a development authority that has already  
24 submitted its comprehensive strategic development plan as part of an application for a grant or a loan  
25 under IC 5-28-37 (before its repeal) or IC 5-28-38 (**before its repeal**) is not required to resubmit its  
26 comprehensive strategic development plan under this subsection.

27 SECTION 177. P.L.108-2019, SECTION 249, IS AMENDED TO READ AS FOLLOWS  
28 [EFFECTIVE JUNE 29, 2021]: SECTION 249. (a) The definitions of "vacation leave", "sick leave", and  
29 other types of leave used on July 1, 2010, by the department apply to this SECTION.

30 (b) As used in this SECTION, "department" refers to the state personnel department established by  
31 IC 4-15-2.2-13.

32 (c) As used in this SECTION, "pilot program" refers to the pilot program reestablished under  
33 subsection (d).

34 (d) The personnel committee of the legislative council for the legislative branch of state government  
35 or the Indiana supreme court for the judicial branch of state government, or both, may reestablish the pilot  
36 program established by P.L.220-2005, SECTION 8 (before its expiration), and P.L.220-2005, SECTION  
37 10 (before its expiration), including provisions adopted by:

38 (1) the deferred compensation committee (established by IC 5-10-1.1-4) to govern the pilot program;

39 (2) the department under LSA Document #06-488(E) (before its expiration), filed with the publisher  
40 of the Indiana Register on October 16, 2006, to govern the pilot program; or

41 (3) the auditor of state to administer the pilot program.

42 (e) Subject to the Internal Revenue Code and applicable regulations, the personnel committee of the  
43 legislative council or the Indiana supreme court, or both, may adopt procedures to implement and  
44 administer the pilot program, including provisions established or reestablished under subsection (d).

45 (f) The auditor of state shall provide for the administration of the pilot program.

46 (g) This SECTION expires June 30, ~~2021~~ **2023**.

47 SECTION 178. [EFFECTIVE UPON PASSAGE] (a) **One hundred ten million dollars**



1 (\$110,000,000) is appropriated from the state general fund to the budget agency for the state fiscal  
2 year ending June 30, 2021, to defease any remaining bonds issued by the state office building  
3 commission, the recreational development commission, or the state fair commission.

4 (b) Money appropriated under this section may not be used for any other purpose.

5 (c) This SECTION expires June 30, 2022.

6 SECTION 179. P.L.108-2019, SECTION 255, IS AMENDED TO READ AS FOLLOWS  
7 [EFFECTIVE UPON PASSAGE]: SECTION 255. (a) Notwithstanding IC 4-13-2-19 or any other law,  
8 any part of an appropriation made for the legislative council and the legislative services agency, in a state  
9 fiscal year beginning after June 30, 2018, and ending before July 1, ~~2020~~, **2022**, that is unexpended and  
10 unencumbered at the close of that state fiscal year does not lapse and is not returned to the state general  
11 revenue fund but remains available for expenditure during either state fiscal year in ~~the~~ **a** biennium  
12 beginning ~~July 1, 2019~~, **after June 30, 2019**, and ending ~~June 30, 2021~~. **before July 1, 2023**. The  
13 unexpended and unencumbered amount may be used to supplement the amounts appropriated in this act  
14 for each state fiscal year in the biennium and shall be allotted, as requested by the executive director of  
15 the legislative services agency, for the total operating expenses of the legislative council or the legislative  
16 services agency, or both.

17 (b) This SECTION expires ~~June 30, 2021~~. **July 1, 2023**.

18 SECTION 180. [EFFECTIVE UPON PASSAGE] (a) **For the state fiscal year beginning July 1,**  
19 **2020, and ending June 30, 2021, four hundred million dollars (\$400,000,000) is appropriated from**  
20 **the state general fund to the pre-1996 account described in IC 5-10.4-2-2(a)(1) of the Indiana public**  
21 **retirement system established by IC 5-10.5-2.**

22 (b) This SECTION expires June 30, 2022.

23 SECTION 181. [EFFECTIVE UPON PASSAGE] (a) **Fifty million dollars (\$50,000,000) is**  
24 **appropriated from the state general fund to the Indiana public retirement system in the state fiscal**  
25 **year ending June 30, 2021, which shall be distributed to each supplemental reserve account created**  
26 **under IC 5-10.2-2 such that the Indiana public retirement system shall fund from each**  
27 **supplemental reserve account in the calendar year beginning January 1, 2022, to provide a one**  
28 **percent (1%) cost of living adjustment to public employees' retirement fund established by**  
29 **IC 5-10.3-2-1, Indiana teachers' retirement fund established by IC 5-10.4-2-1, and state excise**  
30 **police, gaming agent, gaming control officer, and conservation enforcement officer's retirement**  
31 **plan created by IC 5-10-5.5-2.**

32 (b) This SECTION expires June 30, 2022.

33 SECTION 182. [EFFECTIVE UPON PASSAGE] (a) **Eight hundred thousand dollars (\$800,000)**  
34 **is appropriated from the state general fund to the treasurer of state in the state fiscal year ending**  
35 **June 30, 2021, which shall be distributed to the state police pre-1987 benefit system created by**  
36 **IC 10-12-3 and the state police 1987 benefit system created by IC 10-12-4. Beginning January 1,**  
37 **2022, the state police pre-1987 benefit system created by IC 10-12-3 and the state police 1987 benefit**  
38 **system created by IC 10-12-4 shall receive a one percent (1%) cost of living adjustment.**

39 (b) This SECTION expires June 30, 2022.

40 SECTION 183. [EFFECTIVE UPON PASSAGE] (a) **Augmentation is allowed from funds in each**  
41 **account created within the federal economic stimulus fund established in IC 4-12-18, as added by**  
42 **HEA 1123-2021, with regard to an appropriation in this act.**

43 (b) This SECTION expires June 30, 2023.

44 SECTION 184. [EFFECTIVE JULY 1, 2021] (a) **The following definitions apply throughout this**  
45 **SECTION:**

46 (1) **"Department" means the Indiana department of gaming research established by**  
47 **IC 4-33-18-2, before its amendment by this act.**



1 (2) "Commission" means the Indiana gaming commission established under IC 4-33.  
2 (3) "Gaming research division" means the gaming research division of the commission  
3 established by IC 4-33-18-2, as amended by this act.  
4 (b) On July 1, 2021, all functions, powers, authorities, duties, agreements, and liabilities of the  
5 department are transferred to the gaming research division.  
6 (c) On July 1, 2021, all records, property, and funds under the control of the department are  
7 transferred to the gaming research division.  
8 (d) Employees of the department on June 30, 2021, become employees of the gaming research  
9 division on July 1, 2021.  
10 (e) After June 30, 2021, a reference to the department in any statute, rule, or other document is  
11 considered a reference to the gaming research division.  
12 SECTION 185. [EFFECTIVE JULY 1, 2021] (a) The higher education funding task force is  
13 established as a 2021 interim study committee for the purpose of studying funding for higher  
14 education, including performance based financial incentives.  
15 (b) The task force consists of the following:  
16 (1) One (1) member of the general assembly appointed by the speaker of the house of  
17 representatives.  
18 (2) One (1) member of the general assembly appointed by the minority leader of the house of  
19 representatives.  
20 (3) One (1) member of the general assembly appointed by the president pro tempore of the  
21 senate.  
22 (4) One (1) member of the general assembly appointed by the minority leader of the senate.  
23 (5) The commissioner of the commission for higher education.  
24 (6) The director of the state budget agency.  
25 (7) One (1) member appointed by the governor.  
26 The member of the general assembly appointed under subdivision (3) shall serve as the chair.  
27 (c) The task force shall engage with national experts, and study how the higher educational  
28 operating funding mechanism should be structured and funded, which goals should be obtained  
29 from the funding mechanism, and how the achievement of the goals will be measured with reliable  
30 data points.  
31 (d) The task force shall submit and a present a report to the state budget committee before  
32 November 1, 2021.  
33 (e) This SECTION expires July 1, 2022.  
34 SECTION 186. [EFFECTIVE UPON PASSAGE] (a) The legislative council is urged to assign to  
35 an appropriate interim study committee the task of studying the following issues regarding housing  
36 in Indiana during the 2021 legislative interim:  
37 (1) Affordable housing.  
38 (2) Workforce housing.  
39 (3) "Missing middle" housing, which consists of multi-unit or clustered housing types that are  
40 compatible in scale with single family homes.  
41 (b) This SECTION expires January 1, 2022.  
42 SECTION 187. [EFFECTIVE UPON PASSAGE] (a) Notwithstanding the effective date, if a  
43 subdivision in IC 6-3-1-3.5, as added by the act, specifies that it is effective for a taxable year other  
44 than a taxable year beginning after December 31, 2020, the effective date for that added provision  
45 is the date specified in the particular subdivision.  
46 (b) Notwithstanding the effective date of the amendment to IC 6-3-2-10, the provision relating  
47 to the deduction for amounts not taxable under this article pursuant to 45 U.S.C. 352 is intended



1 as a clarification and is applicable to all prior years for which the deduction under IC 6-3-2-10 has  
2 been permitted.

3 (c) The amendment to IC 6-3-2-2.5(c)(2) and IC 6-3-2-2.6(c)(2) apply to taxable years ending  
4 after December 31, 2017.

5 (d) The amendments to IC 6-3-2-2.5 and IC 6-3-2-2.6 other than those described in subsection  
6 (c) apply to taxable years ending after June 30, 2021.

7 (e) If an Indiana net operating loss carryover remains for a taxable year ending after June 30,  
8 2021, the Indiana net operating loss carryover for use in such taxable years shall be recomputed  
9 in a manner consistent with IC 6-3-2-2.5 and IC 6-3-2-2.6 as amended as if they applied to any  
10 previous taxable year.

11 (f) If an Indiana net operating loss arising from a taxable year has been claimed as a deduction  
12 in a taxable year ending before July 1, 2021, the Indiana net operating loss available for use in  
13 taxable years ending after June 30, 2021, shall be computed after application of the deductions  
14 taken for Indiana net operating losses in previous years to the extent necessary to prevent duplicate  
15 use of a net operating loss.

16 (g) This SECTION expires July 1, 2024.

17 SECTION 188. An emergency is declared for this act.





COMMITTEE REPORT

Mr Speaker: Your Committee on Ways and Means, to which was referred House Bill No. 1001, 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:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to HB 1001 as introduced.)

BROWN T

Committee Vote: Yeas 16, Nays 8

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1001 be amended to read as follows:

Page 25, line 21, delete "GUN CRIMES" and insert "**CRIME GUNS**".

Page 35, line 20, delete "2,382,577 2,382,577" and insert "**882,577 882,577**".

Page 35, line 23, delete "Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)" and insert "**Environmental Management Special Fund (IC 13-14-12)**".

(Reference is to HB 1001 as printed February 15, 2021.)

BROWN T

**EH 1001—LS 7431/DI 120**



HOUSE MOTION

Mr. Speaker: I move that House Bill 1001 be amended to read as follows:

Page 25, line 43, delete "1,501,708 1,501,708" and insert "**2,000,000 2,000,000**".

(Reference is to HB 1001 as printed February 15, 2021.)

SULLIVAN

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HOUSE MOTION

Mr. Speaker: I move that House Bill 1001 be amended to read as follows:

Page 130, line 33, after "disabilities" insert "**level one (1), including multiple disabilities, orthopedic impairment, emotional disability requiring full-time placement, severe intellectual disability, autism spectrum disorders, and traumatic brain injury,**".

Page 130, between lines 34 and 35, begin a new line block indented and insert:

**"(2) The nonduplicated count of pupils in programs for severe disabilities level (2), including blind or low vision, deaf or hard of hearing, and deaf and blind, multiplied by nine thousand one hundred fifty-six dollars (\$9,156)."**

Page 130, line 35, strike "(2)" and insert "(3)".

Page 130, line 35, after "disabilities" insert "**level one (1), including specific learning disability, developmental delay, and other health impairment,**".

Page 130, between lines 36 and 37, begin a new line block indented and insert:

**"(4) The nonduplicated count of pupils in programs for mild and moderate disabilities level two (2), including emotional disability not requiring full-time placement, mild intellectual disability, and moderate intellectual disability, multiplied by two thousand three hundred dollars (\$2,300)."**

Page 130, line 37, strike "(3)" and insert "(5)".

Page 130, line 39, strike "(4)" and insert "(6)".

Page 130, line 41, strike "(5)" and insert "(7)".

(Reference is to HB 1001 as printed February 15, 2021.)

CLERE

EH 1001—LS 7431/DI 120



HOUSE MOTION

Mr. Speaker: I move that House Bill 1001 be amended to read as follows:

Page 25, between lines 33 and 34, begin a new line and insert:

**"LOCAL LAW ENFORCEMENT TRAINING GRANTS**

**Total Operating Expense 3,500,000 3,500,000**

**The above appropriations are for the purpose of providing grants to city, town, and county law enforcement agencies to conduct law enforcement training, including the purchase of supplies and training materials. Law enforcement agencies may apply for grants in accordance with policies and procedures established by the criminal justice institute. A grant awarded by the criminal justice institute to a law enforcement agency in a fiscal year may not exceed the amount that the law enforcement agency received from fees collected pursuant to IC 35-47-2-3 in calendar year 2020."**

(Reference is to HB 1001 as printed February 15, 2021.)

SMALTZ

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COMMITTEE REPORT

Madam President: The Senate Committee on Appropriations, to which was referred House Bill No. 1001, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

Delete everything after the enacting clause and insert the following:

(SEE TEXT OF BILL)

and when so amended that said bill do pass.

(Reference is to HB 1001 as reprinted February 18, 2021.)

MISHLER, Chairperson

Committee Vote: yeas 11, nays 2.

**EH 1001—LS 7431/DI 120**

