



Reprinted  
April 13, 2021

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# ENGROSSED HOUSE BILL No. 1001

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DIGEST OF HB 1001 (Updated April 12, 2021 7:06 pm - 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 6-9; IC 7.1-4; IC 8-23; IC 10-11; IC 10-14; IC 12-15; IC 12-16; IC 12-17.2; IC 13-19; 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, 2020 (retroactive); 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.  
April 12, 2021, read second time, amended, ordered engrossed.

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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. 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 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

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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. Extends the expiration date of the Nashville food and beverage tax. 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. Establishes the Internet crimes against children fund to be administered by the state police department. Specifies the uses of the 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). Requires the office of the secretary of family and social services to report on the progress in the development of a risk based managed care program for Medicaid recipients who are eligible to participate in the Medicare program and receive nursing facility services. Requires state budget committee review of a request for proposal for the procurement of a Medicaid program before the request for proposal may be issued. Specifies that the office of the secretary of family and social services may not give certain preference under the in-home early education services reimbursement program based on the county in which a child is located. Adds certain fee provisions under the state permit program for the implementation of federal regulations for the disposal of coal combustion residuals in landfills and surface impoundments contained in Senate Bill 271. 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  
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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, 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. Requires the department of education to prepare and submit a report to the legislative council concerning the availability of federal funding that may be used to hire school counselor for high schools, with a focus on career counseling and planning for technical or vocational training paths. Makes conforming changes.



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 *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

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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.

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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.

9

10

(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.

11

12

(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.

13

14

(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	LEGISLATORS' SALARIES - HOUSE		
29	Total Operating Expense	8,373,634	8,373,634
30	HOUSE EXPENSES		
31	Total Operating Expense	11,393,610	11,393,610
32	LEGISLATORS' SALARIES - SENATE		
33	Total Operating Expense	2,449,000	2,545,000
34	SENATE EXPENSES		
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:  
36 (1) the legislative business per diem allowance for each day the member is engaged  
37 in approved out-of-state travel; and  
38 (2) reimbursement for traveling expenses actually incurred in connection with the  
39 member's duties, as provided in the state travel policies and procedures established  
40 by the legislative council.

41  
42 Notwithstanding the provisions of this or any other statute, the legislative council  
43 may adopt, by resolution, travel policies and procedures that apply only to members  
44 of the general assembly or to the staffs of the house of representatives, senate, and  
45 legislative services agency, or both members and staffs. The legislative council may  
46 apply these travel policies and procedures to lay members serving on research, study,  
47 or survey committees or commissions that are under the jurisdiction of the legislative  
48 council. Notwithstanding any other law, rule, or policy, the state travel policies and  
49 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
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20            **LEGISLATOR AND LAY MEMBER TRAVEL**

21            Total Operating Expense	600,000	700,000
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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	<b>FOR THE INDIANA PUBLIC RETIREMENT SYSTEM</b>		
2	<b>LEGISLATORS' RETIREMENT FUND</b>		
3	Total Operating Expense	182,512	182,512
4			
5	<b>B. JUDICIAL</b>		
6			
7	<b>FOR THE SUPREME COURT</b>		
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 allowance as provided by IC 33-38-5-8.		
12			
13			
14	<b>LOCAL JUDGES' SALARIES</b>		
15	Total Operating Expense	76,075,172	76,078,664
16	<b>COUNTY PROSECUTORS' SALARIES</b>		
17	Total Operating Expense	30,017,552	30,017,552
18			
19	The above appropriations for county prosecutors' salaries represent the amounts authorized by IC 33-39-6-5.		
20			
21			
22	<b>SUPREME COURT TITLE IV-D</b>		
23	Total Operating Expense	1,950,000	1,950,000
24	<b>TRIAL COURT OPERATIONS</b>		
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	<b>INDIANA COURT TECHNOLOGY</b>		
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	<b>INDIANA CONFERENCE FOR LEGAL EDUCATION OPPORTUNITY</b>		
35	Total Operating Expense	778,750	778,750
36			
37	The above funds are appropriated to the Office of Judicial Administration in lieu of the appropriation made by IC 33-24-13-7.		
38			
39			
40	<b>GUARDIAN AD LITEM</b>		
41	Total Operating Expense	6,337,810	6,337,810
42			
43	The Office of Judicial Administration shall use the above appropriations to administer an office of guardian ad litem and court appointed special advocate services and to provide matching funds to counties that are required to implement, in courts with juvenile jurisdiction, a guardian ad litem and court appointed special advocate program for children who are alleged to be victims of child abuse or neglect under IC 31-33 and to administer the program. A county may use these matching funds to supplement amounts collected as fees under IC 31-40-3 to be used for the operation		
44			
45			
46			
47			
48			
49			



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.

4  
 5 **ADULT GUARDIANSHIP**

6 <b>Total Operating Expense</b>	1,500,000	1,500,000
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7  
 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.

18  
 19 **CIVIL LEGAL AID**

20 <b>Total Operating Expense</b>	1,500,000	1,500,000
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21  
 22 The above appropriations include the appropriation provided in IC 33-24-12-7.

23  
 24 **SPECIAL JUDGES - COUNTY COURTS**

25 <b>Total Operating Expense</b>	149,000	149,000
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26  
 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.

31  
 32 **COMMISSION ON RACE AND GENDER FAIRNESS**

33 <b>Total Operating Expense</b>	380,996	380,996
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34 **INTERSTATE COMPACT FOR ADULT OFFENDERS**

35 <b>Total Operating Expense</b>	236,180	236,180
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36 **PROBATION OFFICERS TRAINING**

37 <b>Total Operating Expense</b>	750,000	750,000
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38 **VETERANS PROBLEM-SOLVING COURT**

39 <b>Total Operating Expense</b>	1,000,000	1,000,000
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40 **DRUG AND ALCOHOL PROGRAMS FUND**

41 <b>Total Operating Expense</b>	100,000	100,000
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42  
 43 **FOR THE PUBLIC DEFENDER COMMISSION**

44 <b>Total Operating Expense</b>	25,720,000	25,720,000
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45 **Public Defense Fund (IC 33-40-6)**

46 <b>Total Operating Expense</b>	7,400,000	7,400,000
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47  
 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 **FOR THE COURT OF APPEALS**

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 **FOR THE TAX COURT**

14 Personal Services	760,834	760,834
15 Other Operating Expense	154,249	154,249

16  
 17 **FOR THE PUBLIC DEFENDER**

18 Personal Services	6,736,625	6,736,625
19 Other Operating Expense	762,318	762,318

20  
 21 **FOR THE PUBLIC DEFENDER COUNCIL**

22 Personal Services	1,405,856	1,405,856
23 Other Operating Expense	300,589	300,589

24  
 25 **FOR THE PROSECUTING ATTORNEYS' COUNCIL**

26 Personal Services	1,117,170	1,117,170
27 Other Operating Expense	136,660	136,660

28 **DRUG PROSECUTION**

29 Drug Prosecution Fund (IC 33-39-8-6)		
30 Total Operating Expense	221,709	221,709

31 Augmentation allowed.

32 **HIGH TECH CRIMES UNIT PROGRAM**

33 Total Operating Expense	4,000,000	4,000,000
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34  
 35 \$1,000,000 each state fiscal year shall be used for internet crimes against children.

36  
 37 **TITLE IV-D REIMBURSEMENT FUND**

38 Total Operating Expense	1,950,000	1,950,000
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39  
 40 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**

41 **JUDGES' RETIREMENT FUND**

42 Total Operating Expense	10,410,696	10,893,703
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43 **PROSECUTORS' RETIREMENT FUND**

44 Total Operating Expense	4,044,194	4,155,409
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45  
 46 **C. EXECUTIVE**

47  
 48 **FOR THE GOVERNOR'S OFFICE**

49 Personal Services	1,752,359	1,752,359
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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>
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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**

13        Total Operating Expense	1	1
14        Augmentation allowed.		

15  
 16     **STATE BUDGET COMMITTEE**

17        Total Operating Expense	86,312	86,312
18        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**

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

28  
 29     **FOR THE TREASURER OF STATE**

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

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

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

35        Total Operating Expense	100,000	3,100,000
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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	Other Operating Expense	320,000	320,000
2	<b>ATHLETIC COMMISSION</b>		
3	State Gaming Fund (IC 4-33-13-2)		
4	Total Operating Expense	92,371	92,371
5	Augmentation allowed.		
6	Athletic Fund (IC 4-33-22-9)		
7	Total Operating Expense	6,000	6,000
8	Augmentation allowed.		
9	<b>FANTASY SPORTS REGULATION AND ADMINISTRATION</b>		
10	Fantasy Sports Regulation and Administration Fund (IC 4-33-24-28)		
11	Total Operating Expense	25,500	25,500
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	Total Operating Expense	193,500	193,500
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	Total Operating Expense	540,280	540,280
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	Total Operating Expense	320,628	320,628
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	Total Operating Expense	4,882,500	7,875,000
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	<b>Total Operating Expense</b>	<b>28,000</b>	<b>0</b>
2	<b>Gaming Enforcement Agents (IC 4-35-4-5)</b>		
3	<b>Total Operating Expense</b>	<b>18,980</b>	<b>18,980</b>
4	<b>Charity Gaming Enforcement Fund (IC 4-32.3-7-1)</b>		
5	<b>Total Operating Expense</b>	<b>21,942</b>	<b>21,942</b>
6	<b>Fire and Building Services Fund (IC 22-12-6-1)</b>		
7	<b>Total Operating Expense</b>	<b>345,847</b>	<b>320,053</b>
8	<b>State Highway Fund (IC 8-23-9-54)</b>		
9	<b>Total Operating Expense</b>	<b>3,089,000</b>	<b>3,089,000</b>

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

24 **OFFICE OF ADMINISTRATIVE LAW PROCEEDINGS**

25 **Total Operating Expense** 1,500,000 1,500,000

26

27 **FOR THE STATE EMPLOYEES' APPEALS COMMISSION**

28 **Total Operating Expense** 127,197 127,197

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.**

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   **Augmentation allowed.**

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.**

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				

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1 **FOR THE DEPARTMENT OF ADMINISTRATION**  
2 **DEPARTMENT OF CORRECTION OMBUDSMAN BUREAU**  
3 **Personal Services** 133,115 133,115  
4 **Other Operating Expense** 69,323 69,323  
5

6 **B. LAW ENFORCEMENT**  
7

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

29 **ISP SALARY MATRIX ADJUSTMENT**  
30 **Personal Services** 0 4,025,000  
31

32 **The above appropriations are for an adjustment to the ISP salary matrix.**  
33

34 **ISP OPEB CONTRIBUTION**  
35 **Total Operating Expense** 5,964,305 6,006,409  
36

36 **INDIANA INTELLIGENCE FUSION CENTER**  
37 **Total Operating Expense** 1,246,649 1,246,649  
38

38 **FORENSIC AND HEALTH SCIENCES LABORATORIES**  
39 12,522,368 12,522,368  
40 **Motor Carrier Regulation Fund (IC 8-2.1-23)**  
41 464,960 464,960  
42

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

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	<b>Total Operating Expense</b>	<b>5,000,000</b>	<b>5,000,000</b>

19  
20  
21 **Of the above appropriations \$4,000,000 shall be deposited in the Indiana crime guns**  
22 **task force fund (IC 36-8-25.5-8). Of the above appropriations \$1,000,000 shall be**  
23 **deposited in the Internet crimes against children fund (IC 10-11-10).**

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

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

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

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

42	<b>SEXUAL ASSAULT VICTIMS' ASSISTANCE</b>		
43	<b>Total Operating Expense</b>	<b>2,000,000</b>	<b>2,000,000</b>
44	<b>VICTIMS OF VIOLENT CRIME ADMINISTRATION</b>		
45	<b>Total Operating Expense</b>	<b>3,636,841</b>	<b>3,636,841</b>
46	<b>Violent Crime Victims Compensation Fund (IC 5-2-6.1-40)</b>		
47	<b>Total Operating Expense</b>	<b>2,550,844</b>	<b>2,550,844</b>
48	<b>Augmentation allowed from the violent crime victims compensation fund.</b>		
49			



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

4  
5 **DOMESTIC VIOLENCE PREVENTION AND TREATMENT**

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

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

13  
14 **FOR THE DEPARTMENT OF TOXICOLOGY**

15 <b>Total Operating Expense</b>	<b>2,249,632</b>	<b>2,249,632</b>
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16  
17 **BREATH TEST TRAINING AND CERTIFICATION**

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

21  
22 **FOR THE CORONERS TRAINING BOARD**

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

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

28  
29 **FOR THE LAW ENFORCEMENT TRAINING ACADEMY**

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

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

37 <b>Total Operating Expense</b>	<b>4,872,082</b>	<b>4,910,032</b>
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38  
39  
40 **C. REGULATORY AND LICENSING**

41  
42 **FOR THE BUREAU OF MOTOR VEHICLES**

43 <b>Personal Services</b>	<b>15,780,460</b>	<b>15,780,460</b>
44 <b>Other Operating Expense</b>	<b>10,529,389</b>	<b>10,529,389</b>

45 **FINANCIAL RESPONSIBILITY COMPLIANCE VERIFICATION**

46 <b>Financial Responsibility Compliance Verification Fund (IC 9-25-9-7)</b>		
47 <b>Total Operating Expense</b>	<b>6,436,521</b>	<b>6,608,981</b>

48 **Augmentation allowed.**

49 **MOTORCYCLE OPERATOR SAFETY**



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



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Other Operating Expense	133,108	133,108
2	Augmentation allowed.		
3	<b>MINE SUBSIDENCE INSURANCE</b>		
4	Mine Subsidence Insurance Fund (IC 27-7-9-7)		
5	Total Operating Expense	2,400,000	2,400,000
6	Augmentation allowed.		
7	<b>TITLE INSURANCE ENFORCEMENT OPERATING</b>		
8	Title Insurance Enforcement Fund (IC 27-7-3.6-1)		
9	Total Operating Expense	902,940	902,940
10	Augmentation allowed.		
11			
12	<b>FOR THE ALCOHOL AND TOBACCO COMMISSION</b>		
13	Enforcement and Administration Fund (IC 7.1-4-10-1)		
14	Personal Services	10,854,298	10,854,298
15	Other Operating Expense	1,645,458	1,645,458
16	Augmentation allowed.		
17	<b>YOUTH TOBACCO EDUCATION AND ENFORCEMENT</b>		
18	Richard D. Doyle Youth Tobacco Education and Enforcement Fund (IC 7.1-6-2-6)		
19	Total Operating Expense	72,849	72,849
20	Augmentation allowed.		
21	<b>ATC SALARY MATRIX ADJUSTMENT</b>		
22	Enforcement and Administration Fund (IC 7.1-4-10-1)		
23	Personal Services	0	245,000
24			
25	The above appropriations are for an adjustment to the ATC salary matrix.		
26			
27	<b>ATC OPEB CONTRIBUTION</b>		
28	Enforcement and Administration Fund (IC 7.1-4-10-1)		
29	Total Operating Expense	638,532	658,617
30	Augmentation allowed.		
31			
32	<b>FOR THE DEPARTMENT OF FINANCIAL INSTITUTIONS</b>		
33	Financial Institutions Fund (IC 28-11-2-9)		
34	Personal Services	7,384,743	7,384,743
35	Other Operating Expense	1,943,928	1,943,928
36	Augmentation allowed.		
37			
38	<b>FOR THE PROFESSIONAL LICENSING AGENCY</b>		
39	Personal Services	4,216,420	4,216,420
40	Other Operating Expense	306,062	306,062
41	<b>CONTROLLED SUBSTANCES DATA FUND (INSPECT)</b>		
42	Controlled Substances Data Fund (IC 25-26-24-23)		
43	Total Operating Expense	1,459,572	1,459,572
44	Augmentation allowed.		
45	<b>PRENEED CONSUMER PROTECTION</b>		
46	Preneed Consumer Protection Fund (IC 30-2-13-28)		
47	Total Operating Expense	67,000	67,000
48	Augmentation allowed.		
49	<b>BOARD OF FUNERAL AND CEMETERY SERVICE</b>		

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



1 **FOR THE WORKER'S COMPENSATION BOARD**  
 2       **Total Operating Expense**                   **1,835,964**                   **1,835,964**  
 3       **Workers' Compensation Supplemental Administrative Fund (IC 22-3-5-6)**  
 4       **Total Operating Expense**                   **409,155**                   **409,155**  
 5       **Augmentation allowed from the worker's compensation supplemental administrative**  
 6       **fund.**

8 **FOR THE STATE BOARD OF ANIMAL HEALTH**  
 9       **Personal Services**                               **4,626,244**                   **4,626,244**  
 10       **Other Operating Expense**                   **518,500**                   **518,500**

11 **INDEMNITY FUND**  
 12       **Total Operating Expense**                   **42,500**                   **42,500**  
 13       **Augmentation allowed.**

14 **MEAT & POULTRY**  
 15       **Total Operating Expense**                   **1,965,106**                   **1,965,106**

16 **CAPTIVE CERVIDAE PROGRAMS**  
 17       **Captive Cervidae Programs Fund (IC 15-17-14.7-16)**  
 18       **Total Operating Expense**                   **40,000**                   **40,000**  
 19       **Augmentation allowed.**

21 **FOR THE DEPARTMENT OF HOMELAND SECURITY**  
 22       **Fire and Building Services Fund (IC 22-12-6-1)**  
 23       **Personal Services**                               **11,411,500**                   **11,691,962**  
 24       **Other Operating Expense**                   **2,587,891**                   **2,708,591**  
 25       **Augmentation allowed.**

26 **REGIONAL PUBLIC SAFETY TRAINING**  
 27       **Regional Public Safety Training Fund (IC 10-15-3-12)**  
 28       **Total Operating Expense**                   **1,936,185**                   **1,936,185**  
 29       **Augmentation allowed.**

30 **RADIOLOGICAL HEALTH**  
 31       **Total Operating Expense**                   **63,023**                   **63,023**

32 **INDIANA SECURED SCHOOL SAFETY**  
 33       **Total Operating Expense**                   **19,010,000**                   **19,010,000**

34  
 35 **The above appropriations include funds to provide grants for the provision of school based**  
 36 **mental health services and social emotional wellness services to students in K-12**  
 37 **schools. From the above appropriations, the department shall make \$500,000 available**  
 38 **each fiscal year to accredited nonpublic schools that apply for grants for the purchase**  
 39 **of security equipment or other security upgrades. The department shall prioritize**  
 40 **grants to nonpublic schools that demonstrate a heightened risk of security threats.**

42 **EMERGENCY MANAGEMENT CONTINGENCY FUND**  
 43       **Total Operating Expense**                   **97,288**                   **97,288**

45 **The above appropriations for the emergency management contingency fund are made**  
 46 **under IC 10-14-3-28.**

48 **PUBLIC ASSISTANCE**  
 49       **Total Operating Expense**                   **1**                   **1**



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



		<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	4,152,675	4,152,675	
2	Other Operating Expense	500,001	500,001	
3				
4	<b>All revenues accruing from state and local units of government and from private</b>			
5	<b>utilities and industrial concerns as a result of water resources study projects,</b>			
6	<b>and as a result of topographic and other mapping projects, shall be deposited into</b>			
7	<b>the state general fund, in addition to the above appropriations, for water</b>			
8	<b>resources studies. The above appropriations include \$200,000 each fiscal year</b>			
9	<b>for the monitoring of water resources.</b>			
10				
11	<b>DEER RESEARCH AND MANAGEMENT</b>			
12	Deer Research and Management Fund (IC 14-22-5-2)			
13	Total Operating Expense	90,180	90,180	
14	Augmentation allowed.			
15	<b>OIL AND GAS DIVISION</b>			
16	Oil and Gas Fund (IC 6-8-1-27)			
17	Personal Services	1,054,473	1,054,473	
18	Other Operating Expense	302,192	302,192	
19	Augmentation allowed.			
20	<b>STATE PARKS AND RESERVOIRS</b>			
21		3,590,713	3,590,713	
22	State Parks and Reservoirs Special Revenue Fund (IC 14-19-8-2)			
23		35,210,802	35,210,802	
24	Augmentation allowed from the State Parks and Reservoirs Special Revenue Fund.			
25				
26	The amounts specified from the General Fund and the State Parks and Reservoirs			
27	Special Revenue Fund are for the following purposes:			
28				
29	Personal Services	25,623,759	25,623,759	
30	Other Operating Expense	13,177,756	13,177,756	
31				
32	<b>SNOWMOBILE FUND</b>			
33	Off-Road Vehicle and Snowmobile Fund (IC 14-16-1-30)			
34	Total Operating Expense	78,209	78,209	
35	Augmentation allowed.			
36	<b>DNR LAW ENFORCEMENT DIVISION</b>			
37		13,108,321	13,108,321	
38	Fish and Wildlife Fund (IC 14-22-3-2)			
39		10,831,730	10,831,730	
40	Augmentation allowed from the Fish and Wildlife Fund.			
41				
42	The amounts specified from the General Fund and the Fish and Wildlife Fund are for			
43	the following purposes:			
44				
45	Personal Services	20,671,551	20,671,551	
46	Other Operating Expense	3,268,500	3,268,500	
47				
48	<b>DNR SALARY MATRIX ADJUSTMENT</b>			
49	Personal Services	0	700,000	



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

3  
4 **SPORTSMEN'S BENEVOLENCE**

Total Operating Expense	145,500	145,500
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6 **FISH AND WILDLIFE DIVISION**

7 Fish and Wildlife Fund (IC 14-22-3-2)

Personal Services	5,239,323	5,239,323
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Other Operating Expense	4,302,011	4,302,011
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10 Augmentation allowed.

11 **FORESTRY DIVISION**

5,831,218	5,831,218
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13 State Forestry Fund (IC 14-23-3-2)

3,643,741	3,643,741
-----------	-----------

15 Augmentation allowed from the State Forestry Fund.

16  
17 The amounts specified from the General Fund and the State Forestry Fund are for  
18 the following purposes:

Personal Services	7,184,827	7,184,827
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Other Operating Expense	2,290,132	2,290,132
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22  
23 In addition to any of the above appropriations for the department of natural resources,  
24 any federal funds received by the state of Indiana for support of approved outdoor  
25 recreation projects for planning, acquisition, and development under the provisions  
26 of the federal Land and Water Conservation Fund Act, P.L.88-578, are appropriated  
27 for the uses and purposes for which the funds were paid to the state, and shall  
28 be distributed by the department of natural resources to state agencies and other  
29 governmental units in accordance with the provisions under which the funds were  
30 received.

31  
32 **LAKE MICHIGAN COASTAL PROGRAM MATCH**

33 Cigarette Tax Fund (IC 6-7-1-28.1)

Total Operating Expense	117,313	117,313
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35 Augmentation allowed.

36 **LAKE AND RIVER ENHANCEMENT**

37 Lake and River Enhancement Fund (IC 14-22-3.5-1)

Total Operating Expense	2,046,309	2,046,309
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39 Augmentation allowed.

40 **HERITAGE TRUST**

Total Operating Expense	94,090	94,090
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42 Benjamin Harrison Conservation Trust Fund (IC 14-12-2-25)

Total Operating Expense	811,750	811,750
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44 Augmentation allowed.

45 **INSTITUTIONAL ROAD CONSTRUCTION**

46 State Highway Fund (IC 8-23-9-54)

Total Operating Expense	2,425,000	2,425,000
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48  
49 The above appropriations for institutional road construction may be used for



1 road and bridge construction, relocation, and other related improvement projects  
 2 at state owned properties managed by the department of natural resources.

3  
 4 **B. OTHER NATURAL RESOURCES**

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

7 Total Operating Expense	7,928,155	7,928,155
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8  
 9 In lieu of billing the University of Southern Indiana, the above appropriations  
 10 include \$25,000 each fiscal year for the purpose of maintaining historic properties  
 11 in New Harmony.

12  
 13 **FOR THE WAR MEMORIALS COMMISSION**

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

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

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

23 Total Operating Expense	848,506	848,506
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24  
 25 **FOR THE MAUMEE RIVER BASIN COMMISSION**

26 Total Operating Expense	101,850	101,850
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27  
 28 **FOR THE ST. JOSEPH RIVER BASIN COMMISSION**

29 Total Operating Expense	104,974	104,974
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30  
 31 **FOR THE KANKAKEE RIVER BASIN COMMISSION**

32 Total Operating Expense	71,614	71,614
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33  
 34 **C. ENVIRONMENTAL MANAGEMENT**

35  
 36 **FOR THE DEPARTMENT OF ENVIRONMENTAL MANAGEMENT**

37 **OPERATING**

38 Personal Services	8,379,269	8,379,269
39 Other Operating Expense	4,851,426	4,851,426

40 **OFFICE OF ENVIRONMENTAL RESPONSE**

41 Personal Services	2,109,416	2,109,416
42 Other Operating Expense	280,000	280,000

43 **POLLUTION PREVENTION AND TECHNICAL ASSISTANCE**

44 Personal Services	599,439	599,439
45 Other Operating Expense	70,000	70,000

46 **STATE SOLID WASTE GRANTS MANAGEMENT**

47 State Solid Waste Management Fund (IC 13-20-22-2)		
48 Total Operating Expense	3,649,940	3,649,940

49 Augmentation allowed.



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



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Hazardous Substances Response Trust Fund (IC 13-25-4-1)</b>		
2			
3			
4	<b>SUPERFUND MATCH</b>		
5	<b>Hazardous Substances Response Trust Fund (IC 13-25-4-1)</b>		
6			
7			
8	<b>ASBESTOS TRUST - OPERATING</b>		
9	<b>Asbestos Trust Fund (IC 13-17-6-3)</b>		
10			
11			
12	<b>UNDERGROUND PETROLEUM STORAGE TANK - OPERATING</b>		
13	<b>Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)</b>		
14			
15			
16			
17	<b>WASTE TIRE MANAGEMENT</b>		
18	<b>Waste Tire Management Fund (IC 13-20-13-8)</b>		
19			
20			
21	<b>CCR STATE PERMIT PROGRAM</b>		
22	<b>CCR Program Fund (IC 13-19-3-3.2)</b>		
23			
24			
25	<b>VOLUNTARY COMPLIANCE</b>		
26	<b>Environmental Management Special Fund (IC 13-14-12-1)</b>		
27			
28			
29	<b>PETROLEUM TRUST - OPERATING</b>		
30	<b>Underground Petroleum Storage Tank Trust Fund (IC 13-23-6-1)</b>		
31			
32			
33			
34	Notwithstanding any other law, with the approval of the governor and the budget		
35	agency, the above appropriations for hazardous waste management permitting,		
36	wetlands protection, groundwater program, underground storage tank program,		
37	air management operating, asbestos trust operating, water management nonpermitting,		
38	safe drinking water program, and any other appropriation eligible to be included in a		
39	performance partnership grant may be used to fund activities incorporated into a		
40	performance partnership grant between the United States Environmental Protection		
41	Agency and the department of environmental management.		
42			
43	<b>FOR THE OFFICE OF ENVIRONMENTAL ADJUDICATION</b>		
44			
45			
46			
47	<b>SECTION 6. [EFFECTIVE JULY 1, 2021]</b>		
48			
49	<b>ECONOMIC DEVELOPMENT</b>		





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**A. AGRICULTURE**

**FOR THE DEPARTMENT OF AGRICULTURE**

Personal Services	1,302,532	1,302,532
Other Operating Expense	575,989	575,989

The above appropriations include \$5,000 each fiscal year to purchase plaques for the recipients of the Hoosier Homestead award.

**DISTRIBUTIONS TO FOOD BANKS**

Total Operating Expense	300,000	300,000
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**CLEAN WATER INDIANA**

Total Operating Expense	824,500	824,500
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**Cigarette Tax Fund (IC 6-7-1-28.1)**

Total Operating Expense	2,519,014	2,519,014
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**SOIL CONSERVATION DIVISION**

**Cigarette Tax Fund (IC 6-7-1-28.1)**

Total Operating Expense	1,205,700	1,205,700
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Augmentation allowed.

**GRAIN BUYERS AND WAREHOUSE LICENSING**

**Grain Buyers and Warehouse Licensing Agency License Fee Fund (IC 26-3-7-6.3)**

Total Operating Expense	598,090	598,090
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Augmentation allowed.

**B. COMMERCE**

**FOR THE LIEUTENANT GOVERNOR**

**INDIANA DESTINATION DEVELOPMENT CORP.**

Total Operating Expense	5,697,925	5,697,925
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The above appropriation includes \$500,000 annually to assist the department of natural resources with marketing efforts.

Of the above appropriations, the office of tourism development shall distribute \$550,000 each year to the Indiana sports corporation to promote the hosting of amateur sporting events in Indiana cities. Funds may be released, and in an amount lesser per year, only after the actual allocation amount has been reviewed by the budget committee.

The office may retain any advertising revenue generated by the office. Any revenue received is in addition to the above appropriations and is appropriated for the purposes of the office.

The above appropriations include \$75,000 each state fiscal year for the Grissom Air Museum and \$50,000 for the Studebaker Museum. The Studebaker Museum distribution requires a \$50,000 match. Funds for the Grissom Air Museum and the Studebaker Museum may be released, and in an amount lesser per year, only after the actual allocation amount has been reviewed by the budget committee. Of the above appropriations, up



1 to \$500,000 each year may be used to pay costs associated with hosting the national  
 2 convention for FFA.

3  
 4 **OFFICE OF COMMUNITY AND RURAL AFFAIRS**

5 <b>Total Operating Expense</b>	1,245,820	1,245,820
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6 **HISTORIC PRESERVATION GRANTS**

7 <b>Total Operating Expense</b>	661,777	661,777
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8 **LINCOLN PRODUCTION**

9 <b>Total Operating Expense</b>	164,493	164,493
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10 **INDIANA GROWN**

11 <b>Total Operating Expense</b>	206,230	206,230
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12 **RURAL ECONOMIC DEVELOPMENT**

13 <b>Total Operating Expense</b>	496,712	496,712
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14 **FOOD EMPOWERMENT PILOT PROJECT**

15 <b>Total Operating Expense</b>	600,000	0
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16  
 17 **The above appropriation may be used to acquire equipment and to provide for training**  
 18 **connected with running a retail grocery store in low income areas where access to**  
 19 **resources for food is limited in a consolidated city. The grant must be used to**  
 20 **provide to an entity that is receiving donor support from a private sector company**  
 21 **that is sufficient to build the grocery store. The project must include a component**  
 22 **which educates the grocery store patrons on the preparation of fresh and healthy**  
 23 **food.**

24  
 25 **FOR THE OFFICE OF ENERGY DEVELOPMENT**

26 <b>Total Operating Expense</b>	199,843	199,843
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27  
 28 **FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION**

29 **ADMINISTRATIVE AND FINANCIAL SERVICES**

30 <b>Total Operating Expense</b>	7,694,904	7,694,904
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31 **Skills Enhancement Fund (IC 5-28-7-5)**

32 <b>Total Operating Expense</b>	180,061	180,061
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33 **Industrial Development Grant Fund (IC 5-28-25-4)**

34 <b>Total Operating Expense</b>	50,570	50,570
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35 **INDIANA 21ST CENTURY RESEARCH AND TECHNOLOGY FUND**

36 <b>Total Operating Expense</b>	32,750,000	32,750,000
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37 **SKILLS ENHANCEMENT FUND**

38 <b>Total Operating Expense</b>	11,500,000	11,500,000
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39 **OFFICE OF SMALL BUSINESS AND ENTREPRENEURSHIP**

40 <b>Total Operating Expense</b>	1,183,000	1,183,000
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41 **INDIANA OFFICE OF DEFENSE DEVELOPMENT**

42 <b>Total Operating Expense</b>	523,627	523,627
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43 **CAREER CONNECTIONS AND TALENT**

44 <b>Personal Services</b>	595,197	595,197
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45 <b>Other Operating Expense</b>	79,235	79,235
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46 **BUSINESS PROMOTION AND INNOVATION**

47 <b>Total Operating Expense</b>	17,000,000	17,000,000
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48  
 49 **The above appropriations may be used by the Indiana Economic Development Corporation**



1 to promote business investment and encourage entrepreneurship and innovation. The  
 2 corporation may use the above appropriations to advance innovation and entrepreneurship  
 3 education through strategic partnerships with higher education institutions and  
 4 communities, provide innovation vouchers to small Hoosier businesses, establish  
 5 a pilot project for income sharing agreements, support efforts to attract amateur  
 6 sporting events, including contributions to bid funds, promote and enhance the motor  
 7 sports industry in Indiana, and support activities that promote international trade.

8  
 9 **INDUSTRIAL DEVELOPMENT GRANT PROGRAM**

10 **Total Operating Expense** 4,850,000 4,850,000

11 **ECONOMIC DEVELOPMENT FUND**

12 **Total Operating Expense** 947,344 947,344

13  
 14 **FOR THE HOUSING AND COMMUNITY DEVELOPMENT AUTHORITY**

15 **HOUSING FIRST PROGRAM**

16 **Total Operating Expense** 890,027 890,027

17 **INDIANA INDIVIDUAL DEVELOPMENT ACCOUNTS**

18 **Total Operating Expense** 609,945 609,945

19  
 20 The housing and community development authority shall collect and report to the  
 21 family and social services administration (FSSA) all data required for FSSA to meet  
 22 the data collection and reporting requirements in 45 CFR Part 265.

23  
 24 The division of family resources shall apply all qualifying expenditures for individual  
 25 development account deposits toward Indiana's maintenance of effort under the federal  
 26 Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

27  
 28 **FOR THE INDIANA FINANCE AUTHORITY**

29 **ENVIRONMENTAL REMEDIATION REVOLVING LOAN PROGRAM**

30 **Underground Petroleum Storage Tank Excess Liability Trust Fund (IC 13-23-7-1)**

31 **Total Operating Expense** 2,500,000 2,500,000

32  
 33 **C. EMPLOYMENT SERVICES**

34  
 35 **FOR THE DEPARTMENT OF WORKFORCE DEVELOPMENT**

36 **ADMINISTRATION**

37 **Total Operating Expense** 1,138,715 1,138,715

38 **WORK INDIANA PROGRAM**

39 **Total Operating Expense** 150,000 150,000

40 **PROPRIETARY EDUCATIONAL INSTITUTIONS**

41 **Total Operating Expense** 53,243 53,243

42 **NEXT LEVEL JOBS EMPLOYER TRAINING GRANT PROGRAM**

43 **Total Operating Expense** 17,064,066 17,064,066

44 **INDIANA CONSTRUCTION ROUNDTABLE FOUNDATION**

45 **Total Operating Expense** 850,000 850,000

46 **WORKFORCE READY GRANTS**

47 **Total Operating Expense** 3,000,000 3,000,000

48 **DROPOUT PREVENTION**

49 **Total Operating Expense** 6,800,000 6,800,000



1           **ADULT EDUCATION DISTRIBUTION**  
2           **Total Operating Expense**                   **12,985,041**           **12,985,041**

3  
4           **It is the intent of the 2021 general assembly that the above appropriations for**  
5           **adult education shall be the total allowable state expenditure for such program.**  
6           **If disbursements are anticipated to exceed the total appropriation for a state fiscal**  
7           **year, the department of workforce development shall reduce the distributions**  
8           **proportionately.**

9  
10           **SERVE INDIANA ADMINISTRATION**  
11           **Total Operating Expense**                   **239,560**           **239,560**

12  
13           **FOR THE WORKFORCE CABINET**  
14           **Total Operating Expense**                   **500,000**           **500,000**

15           **WORKFORCE DIPLOMA REIMBURSEMENT PROGRAM**  
16           **Total Operating Expense**                   **1,000,000**           **1,000,000**

17           **PERKINS STATE MATCH**  
18           **Total Operating Expense**                   **494,000**           **494,000**

19           **OFFICE OF WORK-BASED LEARNING AND APPRENTICESHIP**  
20           **Total Operating Expense**                   **510,000**           **510,000**

21  
22           **D. OTHER ECONOMIC DEVELOPMENT**

23  
24           **FOR THE INDIANA STATE FAIR BOARD**  
25           **Total Operating Expense**                   **2,128,859**           **2,128,859**

26  
27           **SECTION 7. [EFFECTIVE JULY 1, 2021]**

28  
29           **TRANSPORTATION**

30  
31           **FOR THE DEPARTMENT OF TRANSPORTATION**  
32           **RAILROAD GRADE CROSSING IMPROVEMENT**  
33           **Motor Vehicle Highway Account (IC 8-14-1)**  
34           **Total Operating Expense**                   **750,000**           **750,000**

35           **PUBLIC MASS TRANSPORTATION**  
36           **Other Operating Expense**                   **45,000,000**           **45,000,000**

37  
38           **The above appropriations for public mass transportation are to be used solely for**  
39           **the promotion and development of public transportation.**

40  
41           **The department of transportation may distribute public mass transportation funds**  
42           **to an eligible grantee that provides public transportation in Indiana.**

43  
44           **The state funds can be used to match federal funds available under the Federal**  
45           **Transit Act (49 U.S.C. 5301 et seq.) or local funds from a requesting grantee.**

46  
47           **Before funds may be disbursed to a grantee, the grantee must submit its request**  
48           **for financial assistance to the department of transportation for approval. Allocations**  
49           **must be approved by the governor and the budget agency and shall be made on a**



1 reimbursement basis. Only applications for capital and operating assistance may  
 2 be approved. Only those grantees that have met the reporting requirements under  
 3 IC 8-23-3 are eligible for assistance under this appropriation.

4  
 5 **AIRPORT DEVELOPMENT**

6 Airport Development Grant Fund (IC 8-21-11)

7 Other Operating Expense	3,600,000	3,600,000
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8 Augmentation allowed.

9 **HIGHWAY OPERATING**

10 State Highway Fund (IC 8-23-9-54)

11 Personal Services	281,673,026	281,673,026
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12 Other Operating Expense	74,645,808	76,511,954
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13 Augmentation allowed.

14  
 15 **HIGHWAY VEHICLE AND ROAD MAINTENANCE EQUIPMENT**

16 State Highway Fund (IC 8-23-9-54)

17 Other Operating Expense	30,307,124	30,783,714
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18 Augmentation allowed.

19  
 20 The above appropriations for highway operating and highway vehicle and road  
 21 maintenance equipment may be used for the cost of providing transportation  
 22 for the governor.

23  
 24 **HIGHWAY MAINTENANCE WORK PROGRAM**

25 State Highway Fund (IC 8-23-9-54)

26 Other Operating Expense	121,904,082	124,646,972
----------------------------	-------------	-------------

27 Augmentation allowed.

28  
 29 The above appropriations for the highway maintenance work program may be used for:

- 30 (1) materials for patching roadways and shoulders;  
 31 (2) repairing and painting bridges;  
 32 (3) installing signs and signals and painting roadways for traffic control;  
 33 (4) mowing, herbicide application, and brush control;  
 34 (5) drainage control;  
 35 (6) maintenance of rest areas, public roads on properties of the department  
 36 of natural resources, and driveways on the premises of all state facilities;  
 37 (7) materials for snow and ice removal;  
 38 (8) utility costs for roadway lighting; and  
 39 (9) other special maintenance and support activities consistent with the  
 40 highway maintenance work program.

41  
 42 **HIGHWAY CAPITAL IMPROVEMENTS**

43 State Highway Fund (IC 8-23-9-54)

44 Right-of-Way Expense	50,000,000	50,000,000
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45 Formal Contracts Expense	718,224,085	805,032,075
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46 Consulting Services Expense	100,000,000	100,000,000
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47 Institutional Road Construction	5,000,000	5,000,000
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48 Augmentation allowed for the highway capital improvements program.



- 1      **The above appropriations for the capital improvements program may be used for:**  
 2      **(1) bridge rehabilitation and replacement;**  
 3      **(2) road construction, reconstruction, or replacement;**  
 4      **(3) construction, reconstruction, or replacement of travel lanes, intersections,**  
 5      **grade separations, rest parks, and weigh stations;**  
 6      **(4) relocation and modernization of existing roads;**  
 7      **(5) resurfacing;**  
 8      **(6) erosion and slide control;**  
 9      **(7) construction and improvement of railroad grade crossings, including**  
 10     **the use of the appropriations to match federal funds for projects;**  
 11     **(8) small structure replacements;**  
 12     **(9) safety and spot improvements; and**  
 13     **(10) right-of-way, relocation, and engineering and consulting expenses**  
 14     **associated with any of the above types of projects.**

15  
 16     **Subject to approval by the Budget Director, the above appropriation for institutional**  
 17     **road construction may be used for road, bridge, and parking lot construction,**  
 18     **maintenance, and improvement projects at any state-owned property.**

19  
 20     **No appropriation from the state highway fund may be used to fund any toll road or**  
 21     **toll bridge project except as specifically provided for under IC 8-15-2-20.**

22  
 23     **NEXT LEVEL CONNECTIONS**

24     **Next Level Connections Fund (IC 8-14-14.3)**  
 25     **Total Operating Expense                      214,000,000                      205,000,000**

26     **Augmentation allowed**

27     **TOLL ROAD COUNTIES STATE HIGHWAY PROGRAM**

28     **Toll Road Lease Amendment Proceeds Fund (IC 8-14-14.2)**  
 29     **Total Operating Expense                      238,000,000                      196,000,000**

30     **Augmentation allowed**

31     **HIGHWAY PLANNING AND RESEARCH PROGRAM**

32     **State Highway Fund (IC 8-23-9-54)**  
 33     **Total Operating Expense                      3,780,000                      3,780,000**

34     **Augmentation allowed**

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

36     **State Highway Road Construction and Improvement Fund (IC 8-14-10-5)**  
 37     **Lease Rental Payments Expense              70,000,000                      70,000,000**

38     **Augmentation allowed.**

- 39  
 40     **The above appropriations for the state highway road construction and improvement**  
 41     **program shall be first used for payment of rentals and leases relating to projects**  
 42     **under IC 8-14.5. If any funds remain, the funds may be used for the following purposes:**  
 43     **(1) road and bridge construction, reconstruction, or replacement;**  
 44     **(2) construction, reconstruction, or replacement of travel lanes, intersections,**  
 45     **and grade separations;**  
 46     **(3) relocation and modernization of existing roads; and**  
 47     **(4) right-of-way, relocation, and engineering and consulting expenses associated**  
 48     **with any of the above types of projects.**



1       **CROSSROADS 2000 PROGRAM**

2       Crossroads 2000 Fund (IC 8-14-10-9)

3       Lease Rental Payment Expense	38,400,000	38,400,000
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4       Augmentation allowed.

5       State Highway Fund (IC 8-23-9-54)

6       Lease Rental Payment Expense	4,657,882	5,070,335
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7       Augmentation allowed.

8  
9       The above appropriations for the crossroads 2000 program shall be first used for  
10      payment of rentals and leases relating to projects under IC 8-14-10-9. If any funds  
11      remain, the funds may be used for the following purposes:

12      (1) road and bridge construction, reconstruction, or replacement;

13      (2) construction, reconstruction, or replacement of travel lanes, intersections, and  
14      grade separations;

15      (3) relocation and modernization of existing roads; and

16      (4) right-of-way, relocation, and engineering and consulting expenses associated  
17      with any of the above types of projects.

18  
19       **JOINT MAJOR MOVES CONSTRUCTION**

20       Major Moves Construction Fund (IC 8-14-14-5)

21       Formal Contracts Expense	151,862,686	0
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22       Augmentation allowed.

23       **FEDERAL APPORTIONMENT**

24       Formal Contracts Expense	1,184,000,000	1,091,666,667
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25  
26       The department may establish an account to be known as the "local government  
27      revolving account". The account is to be used to administer the federal-local highway  
28      construction program. All contracts issued and all funds received for federal-local  
29      projects under this program shall be entered into this account.

30  
31       If the federal apportionments for the fiscal years covered by this act exceed the  
32      above estimated appropriations for the department or for local governments, the  
33      excess federal apportionment is hereby appropriated for use by the department with  
34      the approval of the governor and the budget agency.

35  
36       The department shall bill, in a timely manner, the federal government for all  
37      department payments that are eligible for total or partial reimbursement.

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

44  
45       Under IC 8-23-5-7(a), the department, with the approval of the governor, may  
46      construct and maintain roadside parks and highways where highways will connect any  
47      state highway now existing, or hereafter constructed, with any state park, state  
48      forest preserve, state game preserve, or the grounds of any state institution. There  
49      is appropriated to the department of transportation an amount sufficient to carry



1 out the provisions of this paragraph. Under IC 8-23-5-7(d), such appropriations  
 2 shall be made from the motor vehicle highway account before distribution to local  
 3 units of government.

4  
 5 **LOCAL TECHNICAL ASSISTANCE AND RESEARCH**

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

8  
 9 The above appropriation is for developing and maintaining a centralized electronic  
 10 statewide asset management data base that may be used to aggregate data on local  
 11 road conditions. The data base shall be developed in cooperation with the department  
 12 and the office of management and budget per IC 8-14-3-3.

13  
 14 Under IC 8-14-1-3(6), there is appropriated to the department of transportation  
 15 an amount sufficient for:

- 16 (1) the program of technical assistance under IC 8-23-2-5(a)(6); and  
 17 (2) the research and highway extension program conducted for local government under  
 18 IC 8-17-7-4.

19  
 20 The department shall develop an annual program of work for research and extension  
 21 in cooperation with those units being served, listing the types of research and  
 22 educational programs to be undertaken. The commissioner of the department of  
 23 transportation may make a grant under this appropriation to the institution or agency  
 24 selected to conduct the annual work program. Under IC 8-14-1-3(6), appropriations  
 25 for the program of technical assistance and for the program of research and extension  
 26 shall be taken from the local share of the motor vehicle highway account.

27  
 28 Under IC 8-14-1-3(7), there is hereby appropriated such sums as are necessary to  
 29 maintain a sufficient working balance in accounts established to match federal and  
 30 local money for highway projects. These funds are appropriated from the following  
 31 sources in the proportion specified:

- 32 (1) one-half (1/2) from the thirty-eight percent (38%) set aside of the motor vehicle  
 33 highway account under IC 8-14-1-3(7); and  
 34 (2) for counties and for those cities and towns with a population greater than five  
 35 thousand (5,000), one-half (1/2) from the distressed road fund under IC 8-14-8-2.

36  
 37 **OHIO RIVER BRIDGE**

38 <b>State Highway Fund (IC 8-23-9-54)</b>		
39 <b>Total Operating Expense</b>	<b>500,000</b>	<b>500,000</b>

40  
 41 **SECTION 8. [EFFECTIVE JULY 1, 2021]**

42  
 43 **FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS**

44  
 45 **A. FAMILY AND SOCIAL SERVICES**

46  
 47 **FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION**

48  
 49 **FAMILY AND SOCIAL SERVICES ADMINISTRATION - CENTRAL OFFICE**





	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>13,602,650</b>	<b>13,602,650</b>
2	<b>SOCIAL SERVICES DATA WAREHOUSE</b>		
3	<b>Total Operating Expense</b>	<b>38,273</b>	<b>38,273</b>
4	<b>211 SERVICES</b>		
5	<b>Total Operating Expense</b>	<b>1,263,519</b>	<b>1,263,519</b>
6	<b>INDIANA PRESCRIPTION DRUG PROGRAM</b>		
7	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
8	<b>Total Operating Expense</b>	<b>443,315</b>	<b>443,315</b>
9	<b>CHILDREN'S HEALTH INSURANCE PROGRAM ASSISTANCE</b>		
10	<b>Total Operating Expense</b>	<b>53,670,000</b>	<b>52,170,000</b>
11	<b>CHILDREN'S HEALTH INSURANCE PROGRAM ADMINISTRATION</b>		
12	<b>Total Operating Expense</b>	<b>1,403,000</b>	<b>1,403,000</b>
13	<b>OMPP STATE PROGRAMS</b>		
14	<b>Total Operating Expense</b>	<b>713,924</b>	<b>713,924</b>
15	<b>MEDICAID ADMINISTRATION</b>		
16	<b>Total Operating Expense</b>	<b>36,451,919</b>	<b>36,451,919</b>
17	<b>MEDICAID ASSISTANCE</b>		
18	<b>Total Operating Expense</b>	<b>2,651,200,000</b>	<b>2,827,000,000</b>

19  
20 **In addition to the above appropriations for state fiscal year 2022 and state fiscal**  
21 **year 2023, the office of Medicaid policy and planning shall carry forward one hundred**  
22 **million dollars (\$100,000,000) in state fiscal year 2022 and fifty million dollars**  
23 **(\$50,000,000) in state fiscal year 2023 of unexpended Medicaid appropriations remaining**  
24 **in the Medicaid account from prior state fiscal years.**

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



1 and planning to meet its obligations, then there is appropriated from the general  
 2 fund such further sums as may be necessary for that purpose, subject to the approval  
 3 of the governor and the budget agency.

4  
 5 **HEALTHY INDIANA PLAN**

6 **Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)**

7 <b>Total Operating Expense</b>	103,034,565	99,134,565
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8 **Augmentation allowed.**

9 **MARION COUNTY HEALTH AND HOSPITAL CORPORATION**

10 <b>Total Operating Expense</b>	32,300,000	32,300,000
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11 **MENTAL HEALTH ADMINISTRATION**

12 <b>Total Operating Expense</b>	2,480,903	2,480,903
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13  
 14 **Two hundred seventy-five thousand dollars (\$275,000) of the above appropriation**  
 15 **shall be distributed annually to neighborhood based community service**  
 16 **programs.**

17  
 18 **MENTAL HEALTH AND ADDICTION FORENSIC TREATMENT SERVICES GRANT**

19 <b>Total Operating Expense</b>	22,500,000	22,500,000
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20  
 21 **The Family and Social Services Administration shall report to the State Budget Committee**  
 22 **prior to November 1, 2021, on the mental health and addiction forensic treatment**  
 23 **services grant program including the amounts of the awards and grants, the number**  
 24 **of recipients receiving services, and the impacts of the program in reducing incarceration**  
 25 **and recidivism.**

26  
 27 **CHILD PSYCHIATRIC SERVICES**

28 <b>Total Operating Expense</b>	13,458,508	13,458,508
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29  
 30 **The above appropriation includes \$4,500,000 in both FY 2022 and FY 2023 for the**  
 31 **Family and Social Services Administration to contract with no more than three regionally**  
 32 **diverse social services providers to implement an evidence-based program that partners**  
 33 **with school corporations, charter schools, and accredited nonpublic schools to provide**  
 34 **social work services and evidence-based prevention programs to children, parents,**  
 35 **caregivers, teachers, and the community to prevent substance abuse, promote healthy**  
 36 **behaviors, and maximize student success. In making contracts for FY 2022 and FY**  
 37 **2023, the Family and Social Services Administration shall require the contracted**  
 38 **social services providers to secure matching funds that obligate the state to no**  
 39 **more than sixty-five percent (65%) of the total program cost and require the contracted**  
 40 **social services providers to have experience in providing similar services including**  
 41 **independent evaluation of those services.**

42  
 43 **CHILD ASSESSMENT NEEDS SURVEY**

44 <b>Total Operating Expense</b>	218,525	218,525
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45 **SERIOUSLY EMOTIONALLY DISTURBED**

46 <b>Total Operating Expense</b>	14,571,352	14,571,352
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47 **SERIOUSLY MENTALLY ILL**

48 <b>Total Operating Expense</b>	88,279,650	88,279,650
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49 **Mental Health Centers Fund (IC 6-7-1-32.1)**



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>2,454,890</b>	<b>2,454,890</b>
2	Augmentation allowed.		
3	<b>COMMUNITY MENTAL HEALTH CENTERS</b>		
4	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
5	<b>Total Operating Expense</b>	<b>7,200,000</b>	<b>7,200,000</b>
6			
7	<b>The above appropriation from the Tobacco Master Settlement Agreement Fund is</b>		
8	<b>in addition to other funds. The above appropriations for comprehensive community</b>		
9	<b>mental health services include the intragovernmental transfers necessary to provide</b>		
10	<b>the nonfederal share of reimbursement under the Medicaid rehabilitation option.</b>		
11			
12	<b>The comprehensive community mental health centers shall submit their proposed</b>		
13	<b>annual budgets (including income and operating statements) to the budget agency</b>		
14	<b>on or before August 1 of each year. All federal funds shall be used to augment the</b>		
15	<b>above appropriations rather than supplant any portion of the appropriation. The</b>		
16	<b>office of the secretary, with the approval of the budget agency, shall determine</b>		
17	<b>an equitable allocation of the appropriation among the mental health centers.</b>		
18			
19	<b>GAMBLERS' ASSISTANCE</b>		
20	<b>Addiction Services Fund (IC 12-23-2)</b>		
21	<b>Total Operating Expense</b>	<b>3,047,034</b>	<b>3,047,034</b>
22	Augmentation allowed.		
23	<b>SUBSTANCE ABUSE TREATMENT</b>		
24	<b>Addiction Services Fund (IC 12-23-2)</b>		
25	<b>Total Operating Expense</b>	<b>1,257,131</b>	<b>1,257,131</b>
26	<b>QUALITY ASSURANCE/RESEARCH</b>		
27	<b>Total Operating Expense</b>	<b>304,711</b>	<b>304,711</b>
28	<b>PREVENTION</b>		
29	<b>Addiction Services Fund (IC 12-23-2)</b>		
30	<b>Total Operating Expense</b>	<b>1,572,675</b>	<b>1,572,675</b>
31	Augmentation allowed.		
32	<b>METHADONE DIVERSION CONTROL AND OVERSIGHT (MDCO) PROGRAM</b>		
33	<b>Opioid Treatment Program Fund (IC 12-23-18-4)</b>		
34	<b>Total Operating Expense</b>	<b>363,995</b>	<b>363,995</b>
35	Augmentation allowed.		
36	<b>DMHA YOUTH TOBACCO REDUCTION SUPPORT PROGRAM</b>		
37	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
38	<b>Total Operating Expense</b>	<b>250,000</b>	<b>250,000</b>
39	Augmentation allowed.		
40	<b>EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER</b>		
41	<b>Total Operating Expense</b>	<b>1,539,869</b>	<b>1,539,869</b>
42	<b>Mental Health Fund (IC 12-24-14-4)</b>		
43	<b>Total Operating Expense</b>	<b>2,209,422</b>	<b>2,209,422</b>
44	Augmentation allowed.		
45	<b>EVANSVILLE STATE HOSPITAL</b>		
46	<b>Total Operating Expense</b>	<b>22,896,280</b>	<b>22,896,280</b>
47	<b>Mental Health Fund (IC 12-24-14-4)</b>		
48	<b>Total Operating Expense</b>	<b>4,340,134</b>	<b>4,340,134</b>
49	Augmentation allowed.		



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>LARUE CARTER MEMORIAL HOSPITAL</b>		
2	Total Operating Expense	414,749	414,749
3	<b>LOGANSPOUR STATE HOSPITAL</b>		
4	Total Operating Expense	31,201,089	31,201,089
5	Mental Health Fund (IC 12-24-14-4)		
6	Total Operating Expense	1,410,464	1,410,464
7	Augmentation allowed.		
8	<b>MADISON STATE HOSPITAL</b>		
9	Total Operating Expense	25,147,845	25,147,845
10	Mental Health Fund (IC 12-24-14-4)		
11	Total Operating Expense	2,796,667	2,796,667
12	Augmentation allowed.		
13	<b>RICHMOND STATE HOSPITAL</b>		
14	Total Operating Expense	32,969,553	32,969,553
15	Mental Health Fund (IC 12-24-14-4)		
16	Total Operating Expense	2,062,201	2,062,201
17	Augmentation allowed.		
18	<b>NEURO DIAGNOSTIC INSTITUTE</b>		
19	Total Operating Expense	30,618,869	30,001,556
20	Mental Health Fund (IC 12-24-14-4)		
21	Total Operating Expense	4,671,125	5,288,438
22	Augmentation allowed.		
23			
24	<b>PATIENT PAYROLL</b>		
25	Total Operating Expense	148,533	148,533
26			
27	The federal share of revenue accruing to the state mental health institutions under		
28	IC 12-15, based on the applicable Federal Medical Assistance Percentage (FMAP),		
29	shall be deposited in the mental health fund established by IC 12-24-14, and the		
30	remainder shall be deposited in the general fund.		
31			
32	<b>DIVISION OF FAMILY RESOURCES ADMINISTRATION</b>		
33	Total Operating Expense	1,994,565	1,994,565
34	<b>EBT ADMINISTRATION</b>		
35	Total Operating Expense	114,079	114,079
36	<b>DFR - COUNTY ADMINISTRATION</b>		
37	Total Operating Expense	85,115,284	84,315,284
38	<b>INDIANA ELIGIBILITY SYSTEM</b>		
39	Total Operating Expense	8,377,529	8,377,529
40	<b>SNAP/IMPACT ADMINISTRATION</b>		
41	Total Operating Expense	9,555,726	9,555,726
42	<b>TEMPORARY ASSISTANCE TO NEEDY FAMILIES – STATE APPROPRIATION</b>		
43	Total Operating Expense	17,886,301	17,886,301
44	<b>BURIAL EXPENSES</b>		
45	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
46	Total Operating Expense	5,816,761	5,816,761
47	<b>DIVISION OF AGING ADMINISTRATION</b>		
48	Total Operating Expense	751,057	751,057
49	<b>DIVISION OF AGING SERVICES</b>		

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

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

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

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

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

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

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

47	<b>ADULT GUARDIANSHIP SERVICES</b>		
48	Total Operating Expense	405,565	405,565
49	<b>DIVISION OF DISABILITY AND REHABILITATIVE SERVICES ADMINISTRATION</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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The above appropriations include funding to be distributed to the centers for independent living for independent living services.

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In the development of new community residential settings for persons with developmental disabilities, the division of disability and rehabilitative services must give priority to the appropriate placement of such persons who are eligible for Medicaid and currently residing in intermediate care or skilled nursing facilities and, to the extent permitted by law, such persons who reside with aged parents or guardians or families in crisis.

33			
34			

The above appropriations are made under IC 6-7-1-30.2(c) and not in addition to the transfer required by IC 6-7-1-30.2(c).

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42			

Of the above appropriations, \$1,000,000 shall be used each fiscal year for reimbursement of technology based in-home early education services under IC 12-17.2-7.5.

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With the above appropriations, the department of child services shall award grants to All Pro Dad chapters located in Indiana in an amount of at least \$250,000 each year of the biennium for the purpose of building relationships between fathers and their children.

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, Inc., in an amount of at least \$250,000 each year of the biennium to supplement its statewide program 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 operate an early intervention, home-based program pursuant to IC 31-33-8-16. With two million five hundred thousand dollars (\$2,500,000) of the above appropriations, the department of child services shall 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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	<i>FY 2021-2022</i>	<i>FY 2022-2023</i>	<i>Biennial</i>
	<i>Appropriation</i>	<i>Appropriation</i>	<i>Appropriation</i>
1	<b>ADOPTION SERVICES</b>		
2	<b>26,362,735</b>	<b>26,362,735</b>	
3	<b>TITLE IV-E ADOPTION SERVICES</b>		
4	<b>31,489,886</b>	<b>31,489,886</b>	
5			
6	<b>FOR THE DEPARTMENT OF ADMINISTRATION</b>		
7	<b>DEPARTMENT OF CHILD SERVICES OMBUDSMAN BUREAU</b>		
8	<b>362,000</b>	<b>362,000</b>	
9			
10	<b>B. PUBLIC HEALTH</b>		
11			
12	<b>FOR THE STATE DEPARTMENT OF HEALTH</b>		
13	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
14	<b>18,627,727</b>	<b>18,627,727</b>	
15	<b>4,484,468</b>	<b>4,484,468</b>	
16	<b>Augmentation allowed.</b>		
17			
18	<b>All receipts to the state department of health from licenses or permit fees shall</b>		
19	<b>be deposited in the state general fund.</b>		
20			
21	<b>AREA HEALTH EDUCATION CENTERS</b>		
22	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
23	<b>2,630,676</b>	<b>2,630,676</b>	
24	<b>MINORITY HEALTH INITIATIVE</b>		
25	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
26	<b>3,000,000</b>	<b>3,000,000</b>	
27			
28	<b>The above appropriations shall be allocated to the Indiana Minority Health Coalition</b>		
29	<b>to work with the state department on the implementation of IC 16-46-11.</b>		
30			
31	<b>MOBILE INTEGRATED HEALTH CARE</b>		
32	<b>100,000</b>	<b>0</b>	
33			
34	<b>The above appropriations shall be deposited in the mobile health integration healthcare</b>		
35	<b>grant fund (IC 16-31-15-5).</b>		
36			
37	<b>INDIANA MINORITY HEALTH COALITION FUNDING</b>		
38	<b>100,000</b>	<b>0</b>	
39			
40	<b>The above appropriations shall be provided to the Indiana Minority Health Coalition</b>		
41	<b>Inc. to address COVID-19 disparities in accessing health care and chronic health</b>		
42	<b>conditions of minority communities.</b>		
43			
44	<b>SICKLE CELL</b>		
45	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
46	<b>750,000</b>	<b>750,000</b>	
47	<b>MEDICARE-MEDICAID CERTIFICATION</b>		
48	<b>5,079,399</b>	<b>5,079,399</b>	
49			





1 **Augmentation allowed in amounts not to exceed revenue from health facilities**  
2 **license fees or from health care providers (as defined in IC 16-18-2-163) fee**  
3 **increases or those adopted by the Executive Board of the Indiana State Department**  
4 **of Health under IC 16-19-3.**

5			
6	<b>INFECTIOUS DISEASE</b>		
7	<b>Total Operating Expense</b>	<b>1,390,325</b>	<b>1,390,325</b>
8	<b>NUTRITION ASSISTANCE</b>		
9	<b>Total Operating Expense</b>	<b>280,806</b>	<b>280,806</b>
10	<b>HIV/AIDS SERVICES</b>		
11	<b>Total Operating Expense</b>	<b>2,925,101</b>	<b>2,925,101</b>
12	<b>CANCER PREVENTION</b>		
13	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
14	<b>Total Operating Expense</b>	<b>664,122</b>	<b>664,122</b>
15	<b>MATERNAL &amp; CHILD HEALTH INITIATIVES</b>		
16	<b>Total Operating Expense</b>	<b>239,639</b>	<b>239,639</b>
17	<b>TUBERCULOSIS TREATMENT</b>		
18	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
19	<b>Total Operating Expense</b>	<b>100,000</b>	<b>100,000</b>
20	<b>STATE CHRONIC DISEASES</b>		
21	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
22	<b>Total Operating Expense</b>	<b>862,488</b>	<b>862,488</b>

23  
24 **At least \$82,560 of the above appropriations shall be distributed as grants to community**  
25 **groups and organizations as provided in IC 16-46-7-8. The state department of health**  
26 **may consider grants to the Kidney Foundation up to \$50,000.**

27			
28	<b>OB NAVIGATOR PROGRAM</b>		
29	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
30	<b>Total Operating Expense</b>	<b>3,300,000</b>	<b>3,300,000</b>

31  
32 **The department of health shall develop metrics for the OB Navigator Program and**  
33 **present the metrics to the Interim Study Committee on Public Health, Behavioral**  
34 **Health, and Human Services by November 1, 2021. The department of health shall by**  
35 **November 1, 2022 and each year thereafter present a report to the Interim Study**  
36 **Committee on Public Health, Behavioral Health, and Human Services progress on the**  
37 **metrics.**

38			
39	<b>ADOPTION HISTORY</b>		
40	<b>Adoption History Fund (IC 31-19-18-6)</b>		
41	<b>Total Operating Expense</b>	<b>195,163</b>	<b>195,163</b>
42	<b>Augmentation allowed.</b>		
43	<b>CHILDREN WITH SPECIAL HEALTH CARE NEEDS</b>		
44	<b>Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)</b>		
45	<b>Total Operating Expense</b>	<b>14,950,000</b>	<b>14,950,000</b>
46	<b>Augmentation allowed.</b>		
47	<b>NEWBORN SCREENING PROGRAM</b>		
48	<b>Newborn Screening Fund (IC 16-41-17-11)</b>		
49	<b>Total Operating Expense</b>	<b>2,677,762</b>	<b>2,677,762</b>



1	Augmentation allowed.		
2	<b>CENTER FOR DEAF AND HARD OF HEARING EDUCATION</b>		
3	Total Operating Expense	2,452,677	2,452,677
4	<b>RADON GAS TRUST FUND</b>		
5	Radon Gas Trust Fund (IC 16-41-38-8)		
6	Total Operating Expense	10,670	10,670
7	Augmentation allowed.		
8	<b>SAFETY PIN PROGRAM</b>		
9	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
10	Total Operating Expense	5,500,000	5,500,000
11	<b>BIRTH PROBLEMS REGISTRY</b>		
12	Birth Problems Registry Fund (IC 16-38-4-17)		
13	Total Operating Expense	73,517	73,517
14	Augmentation allowed.		
15	<b>MOTOR FUEL INSPECTION PROGRAM</b>		
16	Motor Fuel Inspection Fund (IC 16-44-3-10)		
17	Total Operating Expense	239,125	239,125
18	Augmentation allowed.		
19	<b>DONATED DENTAL SERVICES</b>		
20	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
21	Total Operating Expense	34,335	34,335
22			
23	The above appropriations shall be used by the Indiana foundation for dentistry to		
24	provide dental services to individuals who are handicapped.		
25			
26	<b>OFFICE OF WOMEN'S HEALTH</b>		
27	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
28	Total Operating Expense	96,970	96,970
29	<b>SPINAL CORD AND BRAIN INJURY</b>		
30	Spinal Cord and Brain Injury Fund (IC 16-41-42.2-3)		
31	Total Operating Expense	1,600,000	1,600,000
32	Augmentation allowed.		
33	<b>IMMUNIZATIONS AND HEALTH INITIATIVES</b>		
34	Healthy Indiana Plan Trust Fund (IC 12-15-44.2-17)		
35	Total Operating Expense	10,665,435	10,665,435
36	<b>WEIGHTS AND MEASURES FUND</b>		
37	Weights and Measures Fund (IC 16-19-5-4)		
38	Total Operating Expense	7,106	7,106
39	Augmentation allowed.		
40	<b>MINORITY EPIDEMIOLOGY</b>		
41	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
42	Total Operating Expense	750,000	750,000
43	<b>COMMUNITY HEALTH CENTERS</b>		
44	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
45	Total Operating Expense	14,453,000	14,453,000
46	<b>PRENATAL SUBSTANCE USE &amp; PREVENTION</b>		
47	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
48	Total Operating Expense	119,965	119,965
49	<b>OPIOID OVERDOSE INTERVENTION</b>		



1	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
2	Total Operating Expense	250,000	250,000
3	<b>NURSE FAMILY PARTNERSHIP</b>		
4	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
5	Total Operating Expense	5,000,000	5,000,000
6	<b>HEARING AND BLIND SERVICES</b>		
7	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
8	Total Operating Expense	500,000	500,000

9

10 Of the above appropriations for hearing and blind services, \$375,000 shall be annually

11 deposited in the Hearing Aid Fund established under IC 16-35-8-3.

12

13 **LOCAL HEALTH MAINTENANCE FUND**

14	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
15	Total Operating Expense	3,915,209	3,915,209
16	Augmentation allowed.		

17

18 The amount appropriated from the tobacco master settlement agreement fund is in

19 lieu of the appropriation provided for this purpose in IC 6-7-1-30.5 or any other law.

20 Of the above appropriations for the local health maintenance fund, \$60,000 each year

21 shall be used to provide additional funding to adjust funding through the formula in

22 IC 16-46-10 to reflect population increases in various counties. Money appropriated

23 to the local health maintenance fund must be allocated under the following schedule

24 each year to each local board of health whose application for funding is approved by

25 the state department of health:

27 COUNTY POPULATION	27 AMOUNT OF GRANT
28 over 499,999	94,112
29 100,000 - 499,999	72,672
30 50,000 - 99,999	48,859
31 under 50,000	33,139

32

33 **LOCAL HEALTH DEPARTMENT ACCOUNT**

34	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
35	Total Operating Expense	3,000,000	3,000,000

36

37 The above appropriations for the local health department account are statutory distributions

38 under IC 4-12-7.

39

40 **TOBACCO USE PREVENTION AND CESSATION PROGRAM**

41	Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
42	Total Operating Expense	7,500,000	7,500,000

43

44 A minimum of 90% of the above appropriations shall be distributed as grants

45 to local agencies and other entities with programs designed to reduce smoking.

46

47 **FOR THE INDIANA SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED**

48	Personal Services	9,521,121	9,521,121
49	Other Operating Expense	1,876,205	1,876,205



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**FOR THE INDIANA SCHOOL FOR THE DEAF**

Personal Services	14,394,996	14,394,996
Other Operating Expense	2,238,712	2,238,712

**C. VETERANS' AFFAIRS**

**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
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	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Fee Replacement	20,864,079	20,740,449
2			
3	<b>FOR INDIANA UNIVERSITY REGIONAL CAMPUSES</b>		
4	<b>EAST</b>		
5	Total Operating Expense	14,047,315	14,507,370
6	<b>KOKOMO</b>		
7	Total Operating Expense	16,059,485	16,403,426
8	<b>NORTHWEST</b>		
9	Total Operating Expense	18,870,523	19,325,962
10	Fee Replacement	4,181,247	4,190,132
11	<b>SOUTH BEND</b>		
12	Total Operating Expense	24,873,721	25,316,984
13	Fee Replacement	1,445,375	1,451,375
14	<b>SOUTHEAST</b>		
15	Total Operating Expense	20,890,749	21,252,471
16	Fee Replacement	1,689,180	1,702,750
17	<b>FORT WAYNE HEALTH SCIENCES PROGRAM</b>		
18	Total Operating Expense	4,971,250	4,971,250
19			
20	<b>TOTAL APPROPRIATION - INDIANA UNIVERSITY REGIONAL CAMPUSES</b>		
21		107,028,845	109,121,720
22			
23	<b>FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY</b>		
24	<b>AT INDIANAPOLIS (IUPUI)</b>		
25	<b>I. U. SCHOOLS OF MEDICINE AND DENTISTRY</b>		
26	Total Operating Expense	105,712,799	107,827,053
27	Fee Replacement	7,006,738	6,982,835
28			
29	<b>FOR INDIANA UNIVERSITY SCHOOL OF MEDICINE</b>		
30	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - EVANSVILLE</b>		
31	Total Operating Expense	2,212,633	2,256,886
32	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - FORT WAYNE</b>		
33	Total Operating Expense	2,068,129	2,109,492
34	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - NORTHWEST - GARY</b>		
35	Total Operating Expense	2,766,537	2,821,868
36	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - LAFAYETTE</b>		
37	Total Operating Expense	2,513,302	2,563,568
38	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - MUNCIE</b>		
39	Total Operating Expense	2,300,988	2,347,008
40	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - SOUTH BEND</b>		
41	Total Operating Expense	2,163,502	2,206,772
42	<b>INDIANA UNIVERSITY SCHOOL OF MEDICINE - TERRE HAUTE</b>		
43	Total Operating Expense	2,500,983	2,551,003
44			
45	The Indiana University School of Medicine - Indianapolis shall submit to the Indiana		
46	commission for higher education before May 15 of each year an accountability report		
47	containing data on the number of medical school graduates who entered primary care		
48	physician residencies in Indiana from the school's most recent graduating class.		
49			



**FOR INDIANA UNIVERSITY - PURDUE UNIVERSITY AT INDIANAPOLIS (IUPUI)**

**GENERAL ACADEMIC DIVISIONS**

<b>Total Operating Expense</b>	<b>111,103,662</b>	<b>115,592,109</b>
<b>Fee Replacement</b>	<b>6,910,541</b>	<b>6,926,049</b>

**TOTAL APPROPRIATIONS - IUPUI**

**247,259,814 254,184,643**

Transfers of allocations between campuses to correct for errors in allocation among the campuses of Indiana University can be made by the institution with the approval of the commission for higher education and the budget agency. Indiana University shall maintain current operations at all statewide medical education sites.

**DUAL CREDIT**

<b>Total Operating Expense</b>	<b>4,253,715</b>	<b>4,253,715</b>
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**CLINICAL AND TRANSLATIONAL SCIENCES INSTITUTE**

<b>Total Operating Expense</b>	<b>2,500,000</b>	<b>2,500,000</b>
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**GLOBAL NETWORK OPERATIONS CENTER**

<b>Total Operating Expense</b>	<b>721,861</b>	<b>721,861</b>
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**SPINAL CORD AND HEAD INJURY RESEARCH CENTER**

<b>Total Operating Expense</b>	<b>553,429</b>	<b>553,429</b>
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**INSTITUTE FOR THE STUDY OF DEVELOPMENTAL DISABILITIES**

<b>Total Operating Expense</b>	<b>2,105,824</b>	<b>2,105,824</b>
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**GEOLOGICAL SURVEY**

<b>Total Operating Expense</b>	<b>2,783,782</b>	<b>2,783,782</b>
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**I-LIGHT NETWORK OPERATIONS**

<b>Total Operating Expense</b>	<b>1,508,628</b>	<b>1,508,628</b>
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**GIGAPOP PROJECT**

<b>Total Operating Expense</b>	<b>672,562</b>	<b>672,562</b>
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**FOR PURDUE UNIVERSITY**

**WEST LAFAYETTE**

<b>Total Operating Expense</b>	<b>222,755,871</b>	<b>226,415,336</b>
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<b>Fee Replacement</b>	<b>32,152,425</b>	<b>29,002,950</b>
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**NORTHWEST**

<b>Total Operating Expense</b>	<b>46,730,203</b>	<b>47,787,742</b>
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<b>Fee Replacement</b>	<b>3,892,013</b>	<b>3,891,013</b>
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**FORT WAYNE**

<b>Total Operating Expense</b>	<b>43,460,880</b>	<b>44,427,594</b>
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<b>Fee Replacement</b>	<b>3,039,750</b>	<b>3,036,000</b>
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**COLLEGE OF VETERINARY MEDICINE**

<b>Total Operating Expense</b>	<b>18,056,523</b>	<b>18,417,653</b>
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Transfers of allocations between campuses to correct for errors in allocation among the campuses of Purdue University can be made by the institution with the approval of the commission for higher education and the budget agency.

**DUAL CREDIT**



	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	<b>Total Operating Expense</b>	<b>916,605</b>	<b>916,605</b>
2			
3	<b>ANIMAL DISEASE DIAGNOSTIC LABORATORY SYSTEM</b>		
4	<b>Total Operating Expense</b>	<b>3,711,561</b>	<b>3,711,561</b>
5			
6	<b>The above appropriations shall be used to fund the animal disease diagnostic</b>		
7	<b>laboratory system (ADDL), which consists of the main ADDL at West Lafayette, the</b>		
8	<b>bangs disease testing service at West Lafayette, and the southern branch of ADDL</b>		
9	<b>Southern Indiana Purdue Agricultural Center (SIPAC) in Dubois County. The above</b>		
10	<b>appropriations are in addition to any user charges that may be established and</b>		
11	<b>collected under IC 21-46-3-5. Notwithstanding IC 21-46-3-4, the trustees of</b>		
12	<b>Purdue University may approve reasonable charges for testing for pseudorabies.</b>		
13			
14	<b>STATEWIDE TECHNOLOGY</b>		
15	<b>Total Operating Expense</b>	<b>6,695,258</b>	<b>6,695,258</b>
16	<b>COUNTY AGRICULTURAL EXTENSION EDUCATORS</b>		
17	<b>Total Operating Expense</b>	<b>7,487,816</b>	<b>7,487,816</b>
18	<b>AGRICULTURAL RESEARCH AND EXTENSION - CROSSROADS</b>		
19	<b>Total Operating Expense</b>	<b>8,492,325</b>	<b>8,492,325</b>
20	<b>CENTER FOR PARALYSIS RESEARCH</b>		
21	<b>Total Operating Expense</b>	<b>522,558</b>	<b>522,558</b>
22	<b>IN TECH ASST. AND ADV. MFG. COMPETITIVENESS PROGRAM</b>		
23	<b>Total Operating Expense</b>	<b>4,430,212</b>	<b>4,430,212</b>
24			
25	<b>FOR INDIANA STATE UNIVERSITY</b>		
26	<b>Total Operating Expense</b>	<b>72,063,968</b>	<b>73,699,636</b>
27	<b>Fee Replacement</b>	<b>11,044,480</b>	<b>11,051,288</b>
28	<b>DUAL CREDIT</b>		
29	<b>Total Operating Expense</b>	<b>199,620</b>	<b>199,620</b>
30	<b>NURSING PROGRAM</b>		
31	<b>Total Operating Expense</b>	<b>204,000</b>	<b>204,000</b>
32	<b>PRINCIPAL LEADERSHIP ACADEMY</b>		
33	<b>Total Operating Expense</b>	<b>600,000</b>	<b>600,000</b>
34	<b>DEGREE LINK</b>		
35	<b>Total Operating Expense</b>	<b>446,438</b>	<b>446,438</b>
36			
37	<b>FOR UNIVERSITY OF SOUTHERN INDIANA</b>		
38	<b>Total Operating Expense</b>	<b>48,210,149</b>	<b>49,629,488</b>
39	<b>Fee Replacement</b>	<b>14,377,159</b>	<b>12,317,288</b>
40	<b>DUAL CREDIT</b>		
41	<b>Total Operating Expense</b>	<b>555,480</b>	<b>555,480</b>
42	<b>HISTORIC NEW HARMONY</b>		
43	<b>Total Operating Expense</b>	<b>486,878</b>	<b>486,878</b>
44			
45	<b>FOR BALL STATE UNIVERSITY</b>		
46	<b>Total Operating Expense</b>	<b>134,408,873</b>	<b>135,849,263</b>
47	<b>Fee Replacement</b>	<b>24,739,019</b>	<b>24,741,019</b>
48	<b>DUAL CREDIT</b>		
49	<b>Total Operating Expense</b>	<b>238,815</b>	<b>238,815</b>

EH 1001—LS 7431/DI 120



1	<b>ENTREPRENEURIAL COLLEGE</b>		
2	<b>Total Operating Expense</b>	<b>2,500,000</b>	<b>2,500,000</b>
3	<b>ACADEMY FOR SCIENCE, MATHEMATICS, AND HUMANITIES</b>		
4	<b>Total Operating Expense</b>	<b>4,384,956</b>	<b>4,384,956</b>
5			
6	<b>FOR VINCENNES UNIVERSITY</b>		
7	<b>Total Operating Expense</b>	<b>43,561,521</b>	<b>44,398,883</b>
8	<b>Fee Replacement</b>	<b>6,204,550</b>	<b>5,507,270</b>
9	<b>DUAL CREDIT</b>		
10	<b>Total Operating Expense</b>	<b>4,315,365</b>	<b>4,315,365</b>
11	<b>CAREER AND TECHNICAL EARLY COLLEGE PROGRAM</b>		
12	<b>Total Operating Expense</b>	<b>3,000,000</b>	<b>3,000,000</b>

13  
14 **Additional Early College sites may be established upon approval by the Commission for**  
15 **Higher Education and review by the budget committee.**

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

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

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

44  
45 **The above appropriations to Indiana University, Purdue University, Indiana State**  
46 **University, University of Southern Indiana, Ball State University, Vincennes University,**  
47 **and Ivy Tech Community College include the employers' share of Social Security payments**  
48 **for university employees under the public employees' retirement fund, or institutions**  
49 **covered by the Indiana state teachers' retirement fund. The funds appropriated also**





1      **include funding for the employers' share of payments to the public employees' retirement**  
2      **fund and to the Indiana state teachers' retirement fund at a rate to be established**  
3      **by the retirement funds for both fiscal years for each institution's employees covered**  
4      **by these retirement plans.**

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

13  
14     **The reports of the treasurer also shall contain in such form and in such detail as**  
15     **the governor and the budget agency may specify, complete information concerning**  
16     **receipts from all sources, together with any contracts, agreements, or arrangements**  
17     **with any federal agency, private foundation, corporation, or other entity from which**  
18     **such receipts accrue.**

19  
20     **All such treasurers' reports are matters of public record and shall include without**  
21     **limitation a record of the purposes of any and all gifts and trusts with the sole**  
22     **exception of the names of those donors who request to remain anonymous.**

23  
24     **Notwithstanding IC 4-10-11, the auditor of state shall draw warrants to the treasurers**  
25     **of Indiana University, Purdue University, Indiana State University, University of**  
26     **Southern Indiana, Ball State University, Vincennes University, and Ivy Tech Community**  
27     **College on the basis of vouchers stating the total amount claimed against each fund or**  
28     **account, or both, but not to exceed the legally made appropriations.**

29  
30     **For universities and colleges supported in whole or in part by state funds, grant**  
31     **applications and lists of applications need only be submitted upon request to the**  
32     **budget agency for review and approval or disapproval and, unless disapproved by**  
33     **the budget agency, federal grant funds may be requested and spent without approval**  
34     **by the budget agency.**

35  
36     **For all university special appropriations, an itemized list of intended expenditures,**  
37     **in such form as the governor and the budget agency may specify, shall be submitted**  
38     **to support the allotment request. All budget requests for university special appropriations**  
39     **shall be furnished in a like manner and as a part of the operating budgets of the state**  
40     **universities.**

41  
42     **The trustees of Indiana University, the trustees of Purdue University, the trustees**  
43     **of Indiana State University, the trustees of University of Southern Indiana, the**  
44     **trustees of Ball State University, the trustees of Vincennes University, and the**  
45     **trustees of Ivy Tech Community College are hereby authorized to accept federal grants,**  
46     **subject to IC 4-12-1.**

47  
48     **Fee replacement funds are to be distributed as requested by each institution, on**  
49     **payment due dates, subject to available appropriations.**



<b>FOR THE MEDICAL EDUCATION BOARD</b>		
<b>FAMILY PRACTICE RESIDENCY FUND</b>		
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
Total Operating Expense	1,852,698	1,852,698

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

<b>FOR THE GRADUATE MEDICAL EDUCATION BOARD</b>		
<b>MEDICAL RESIDENCY EDUCATION GRANTS</b>		
Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)		
Total Operating Expense	4,000,000	4,000,000

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

<b>FOR THE COMMISSION FOR HIGHER EDUCATION</b>		
Total Operating Expense	2,764,059	2,764,059
<b>FREEDOM OF CHOICE GRANTS</b>		
Total Operating Expense	66,225,902	66,225,902
<b>HIGHER EDUCATION AWARD PROGRAM</b>		
Total Operating Expense	101,425,081	101,425,081

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

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

<b>TUITION AND FEE EXEMPTION FOR CHILDREN OF VETERANS AND PUBLIC SAFETY OFFICERS</b>		
Total Operating Expense	31,773,696	31,773,696
<b>MIDWEST HIGHER EDUCATION COMPACT</b>		
Total Operating Expense	115,000	115,000
<b>ADULT STUDENT GRANT APPROPRIATION</b>		
Total Operating Expense	7,579,858	7,579,858

Priority for awards made from the above appropriation shall be given first to eligible students meeting TANF income eligibility guidelines as determined by the family and social services administration and second to eligible students who received awards from the adult grant fund during the school year associated with the biennial budget year. Funds remaining shall be distributed according to procedures established by the commission. The maximum grant that an applicant may receive for a particular academic term shall be established by the commission but shall in no case be greater than a grant for which an applicant would be eligible under IC 21-12-3 if the applicant



1 were a full-time student. The commission shall collect and report to the family and  
 2 social services administration (FSSA) all data required for FSSA to meet the data  
 3 collection and reporting requirements in 45 CFR Part 265.

4  
 5 The family and social services administration, division of family resources, shall  
 6 apply all qualifying expenditures for the part-time grant program toward Indiana's  
 7 maintenance of effort under the federal Temporary Assistance for Needy Families  
 8 (TANF) program (45 CFR 260 et seq.).

9  
 10 **STEM TEACHER RECRUITMENT FUND**

11 Total Operating Expense	5,000,000	5,000,000
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12  
 13 The above appropriations may be used to provide grants to nonprofit organizations  
 14 that place new science, technology, engineering, and math teachers in elementary  
 15 and high schools located in underserved areas.

16  
 17 **TEACHER RESIDENCY GRANT PROGRAM (IC 21-18-15.1)**

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

20 Total Operating Expense	400,000	400,000
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21 **HIGH NEED STUDENT TEACHING STIPEND FUND (IC 21-13-7)**

22 Total Operating Expense	450,000	450,000
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23 **MINORITY STUDENT TEACHING STIPEND FUND (IC 21-13-8)**

24 Total Operating Expense	50,000	50,000
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25 **EARN INDIANA WORK STUDY PROGRAM**

26 Total Operating Expense	606,099	606,099
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27 **21ST CENTURY - ADMINISTRATIVE**

28 Total Operating Expense	1,645,774	1,645,774
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29 **21ST CENTURY SCHOLAR AWARDS**

30 Total Operating Expense	166,270,623	166,270,623
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31  
 32 The commission shall collect and report to the family and social services administration  
 33 (FSSA) all data required for FSSA to meet the data collection and reporting requirements  
 34 in 45 CFR 265.

35  
 36 The division of family resources shall apply all qualifying expenditures for the 21st  
 37 century scholar program toward Indiana's maintenance of effort under the federal  
 38 Temporary Assistance for Needy Families (TANF) program (45 CFR 260 et seq.).

39  
 40 **WORK AND LEARN INDIANA**

41 Total Operating Expense	250,000	250,000
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42 **NEXT GENERATION HOOSIER EDUCATORS**

43 Total Operating Expense	6,082,400	6,082,400
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44 **NATIONAL GUARD TUITION SCHOLARSHIP**

45 Total Operating Expense	3,676,240	3,676,240
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46  
 47 The above appropriations for national guard scholarships plus reserve balances in  
 48 the fund shall be the total allowable state expenditure for the program in the  
 49 biennium.



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**PRIMARY CARE SCHOLARSHIP**

**Tobacco Master Settlement Agreement Fund (IC 4-12-1-14.3)**

Total Operating Expense	2,000,000	2,000,000
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The above appropriations for primary care scholarships shall be distributed in accordance with IC 21-13-9.

**LEARN MORE INDIANA**

Total Operating Expense	582,295	582,295
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**STATEWIDE TRANSFER AND TECHNOLOGY**

Total Operating Expense	913,263	913,263
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**HIGH VALUE WORKFORCE READY CREDIT BEARING GRANT (IC 21-12-8)**

Total Operating Expense	1,000,000	1,000,000
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The above appropriations may be used to provide grants to adults who pursue high value certificates.

**FOR THE DEPARTMENT OF ADMINISTRATION**

**COLUMBUS LEARNING CENTER LEASE PAYMENT**

Total Operating Expense	4,933,000	4,988,000
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**B. ELEMENTARY AND SECONDARY EDUCATION**

**FOR THE DEPARTMENT OF EDUCATION**

17,529,420	17,529,420
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Professional Standards Fund (IC 20-28-2-10)

1,237,940	1,237,940
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Augmentation allowed from the Professional Standards Fund.

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

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

**PUBLIC TELEVISION DISTRIBUTION**

Total Operating Expense	3,123,750	3,123,750
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The Indiana Public Broadcasting Stations, Inc., shall submit a distribution plan for the eight Indiana public television stations for approval by the budget agency after review by the budget committee. Of the above appropriations, at least one seventh of the funds each year shall be set aside and distributed equally among all of the public radio stations.

**STEM PROGRAM ALIGNMENT**



1	<b>Total Operating Expense</b>	<b>3,950,000</b>	<b>4,550,000</b>	
2				
3	<b>The above appropriations for STEM program alignment shall be used to provide grants</b>			
4	<b>to high-need schools (as determined by a needs assessment conducted in partnership</b>			
5	<b>with a state research institution) for the purpose of implementing qualified STEM</b>			
6	<b>curricula and professional development plans, to develop methods of evaluating STEM</b>			
7	<b>curricula and professional development plans for the purpose of awarding STEM grants,</b>			
8	<b>to develop a system for measuring student growth in critical thinking, problem-solving,</b>			
9	<b>and other STEM-based skills in schools that receive STEM grants. The department</b>			
10	<b>shall provide an annual report to the general assembly, the office of the governor,</b>			
11	<b>and the state board of education describing the department's progress toward</b>			
12	<b>implementing the state's STEM plan. All data collected by the department shall be</b>			
13	<b>tracked electronically and shared with the management and performance hub for the</b>			
14	<b>purpose of collecting longitudinal data.</b>			
15				
16	<b>Of the above appropriations, \$600,000 in FY 2022 shall and in FY 2023 up to \$1,200,000</b>			
17	<b>shall be used to provide grants to colleges or universities for the purpose of supporting</b>			
18	<b>programs and statewide initiatives dedicated to increasing student enrollment and</b>			
19	<b>student scores in math and science Advanced Placement courses.</b>			
20				
21	<b>Of the above appropriations, \$350,000 shall be used for each fiscal year to provide</b>			
22	<b>grants to school corporations or schools to purchase robotic technology and professional</b>			
23	<b>development endorsed by the Council of Administrators of Special Education to improve</b>			
24	<b>the social and behavioral skills for students with autism.</b>			
25				
26	<b>Of the above appropriations, \$300,000 each fiscal year shall be used to partner</b>			
27	<b>with the commission for higher education to provide professional development and</b>			
28	<b>technical assistance to schools that pilot the transitions math course for students</b>			
29	<b>transitioning from secondary to post-secondary education.</b>			
30				
31	<b>INDIANA BAR FOUNDATION - WE THE PEOPLE</b>			
32	Total Operating Expense	300,000	300,000	
33	<b>RILEY HOSPITAL</b>			
34	Total Operating Expense	212,500	212,500	
35	<b>BEST BUDDIES</b>			
36	Total Operating Expense	175,206	175,206	
37	<b>SCHOOL TRAFFIC SAFETY</b>			
38	Total Operating Expense	227,143	227,143	
39	<b>CHARTER AND INNOVATION NETWORK SCHOOL GRANT PROGRAM</b>			
40	Total Operating Expense	36,700,000	36,700,000	
41	<b>SPECIAL EDUCATION (S-5)</b>			
42	Total Operating Expense			48,140,000
43				
44	<b>The above appropriations for special education are made under IC 20-35-6-2.</b>			
45				
46	<b>NEXT LEVEL COMPUTER SCIENCE PROGRAM</b>			
47	Total Operating Expense	3,000,000	3,000,000	
48	<b>SPECIAL EDUCATION EXCISE</b>			
49	<b>Excise Tax Funds of the Alcohol Beverage Commission (IC 20-35-4-4)</b>			



1	<b>Total Operating Expense</b>	<b>172,856</b>	<b>172,856</b>
2	<b>Augmentation allowed.</b>		
3	<b>TEACHERS' SOCIAL SECURITY AND RETIREMENT DISTRIBUTION</b>		
4	<b>Total Operating Expense</b>	<b>2,157,521</b>	<b>2,157,521</b>

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

16			
17	<b>DISTRIBUTION FOR TUITION SUPPORT</b>		
18	<b>Total Operating Expense</b>	<b>7,606,549,848</b>	<b>7,830,398,398</b>

19  
20 **The above appropriations for tuition support are to be distributed in accordance**  
21 **with a statute enacted for this purpose during the 2021 session of the general assembly.**

22  
23 **If the above appropriations for distribution for tuition support are more than the**  
24 **amount required by statute, the excess shall revert to the general fund.**

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

31			
32	<b>TEACHER APPRECIATION GRANTS</b>		
33	<b>Total Operating Expense</b>	<b>37,500,000</b>	<b>37,500,000</b>

34  
35 **It is the intent of the 2021 general assembly that the above appropriations for**  
36 **teacher appreciation grants shall be the total allowable state expenditure for the**  
37 **program. If disbursements are anticipated to exceed the total appropriation for**  
38 **a state fiscal year, the department of education shall reduce the distributions**  
39 **proportionately.**

40			
41	<b>DISTRIBUTION FOR SUMMER SCHOOL</b>		
42	<b>Total Operating Expense</b>	<b>18,360,000</b>	<b>18,360,000</b>

43  
44 **It is the intent of the 2021 general assembly that the above appropriations for**  
45 **summer school shall be the total allowable state expenditure for the program.**  
46 **Therefore, if the expected disbursements are anticipated to exceed the total**  
47 **appropriation for that state fiscal year, then the department of education shall**  
48 **reduce the distributions proportionately.**

49



<b>1</b>	<b>DISTRIBUTION FOR ADULT LEARNERS</b>		
<b>2</b>	<b>Total Operating Expense</b>	<b>40,331,250</b>	<b>40,331,250</b>
<b>3</b>	<b>EARLY INTERVENTION PROGRAM AND READING DIAGNOSTIC ASSESSMENT</b>		
<b>4</b>	<b>Total Operating Expense</b>	<b>3,225,130</b>	<b>3,225,130</b>

**5**

**6** The above appropriations for the early intervention program may be used for grants  
**7** to local school corporations for grant proposals for early intervention programs.  
**8**

**9** The above appropriations may be used by the department of education for the reading  
**10** diagnostic assessment and subsequent remedial programs or activities. The reading  
**11** diagnostic assessment program, as approved by the board, is to be made available  
**12** on a voluntary basis to all Indiana public and accredited nonpublic school first  
**13** and second grade students upon the approval of the governing body of the school  
**14** corporations or the accredited nonpublic school. The board shall determine how the  
**15** funds will be distributed for the assessment and related remediation. The department  
**16** or its representative shall provide progress reports on the assessment as requested  
**17** by the board.  
**18**

<b>19</b>	<b>NATIONAL SCHOOL LUNCH PROGRAM</b>		
<b>20</b>	<b>Total Operating Expense</b>	<b>5,033,086</b>	<b>5,108,582</b>
<b>21</b>	<b>CURRICULAR MATERIAL REIMBURSEMENT</b>		
<b>22</b>	<b>Total Operating Expense</b>	<b>39,000,000</b>	<b>39,000,000</b>

**23**

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

<b>34</b>	<b>TESTING</b>		
<b>35</b>	<b>Total Operating Expense</b>	<b>22,355,000</b>	<b>22,355,000</b>

**36**

**37** The above appropriations are for assessments, including special education alternate  
**38** assessments, as determined by the state board of education and the department of  
**39** education.  
**40**

<b>41</b>	<b>REMEDATION TESTING</b>		
<b>42</b>	<b>Total Operating Expense</b>	<b>11,711,344</b>	<b>11,711,344</b>

**43**

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



1 provide a report to the budget committee.

2

3 **ADVANCED PLACEMENT PROGRAM**

4 Other Operating Expense	5,200,000	5,200,000
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5

6 The above appropriations for the Advanced Placement Program are to provide funding  
7 for students of accredited public and nonpublic schools to take the College Board  
8 Advanced Placement math, English, and science exams. Any remaining funds available  
9 after exam fees have been paid shall be prioritized for use by teachers of math  
10 and science Advanced Placement courses to attend professional development training  
11 for those courses.

12

13 **PSAT PROGRAM**

14 Other Operating Expense	1,900,000	1,900,000
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15

16 The above appropriations for the PSAT program are to provide funding for students  
17 of accredited public and nonpublic schools in grade 10 and 11 to take the PSAT exam.

18

19 **NON-ENGLISH SPEAKING PROGRAM**

20 Total Operating Expense	27,500,000	27,500,000
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21

22 The above appropriations for the Non-English Speaking Program are for students  
23 who have a primary language other than English and limited English proficiency,  
24 as determined by using the WIDA Consortium ACCESS assessment.

25

26 The grant amount is determined as follows:

27

28 (1) Determine the number of students who score at level one (1) or level two (2)  
29 on the WIDA Consortium ACCESS assessment or who are English language learners who  
30 have severe special needs that require a different test to assess English proficiency  
31 multiplied by five hundred twenty-four dollars (\$524) for state fiscal years beginning  
32 after June 30, 2021.

32

33 (2) Determine the number of students who score at level three (3) or level four (4)  
34 on the WIDA Consortium ACCESS assessment or who score at level five (5) or higher  
35 on the Tier A form of the WIDA Consortium ACCESS assessment multiplied by three  
36 hundred sixty-six dollars (\$366) for state fiscal years beginning after June 30, 2021.

36

37 (3) Determine the sum of the subdivision (1) amount plus the subdivision (2) amount.

37

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

43

44 **GIFTED AND TALENTED EDUCATION PROGRAM**

45 Total Operating Expense	11,095,389	11,095,389
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46

47 In each fiscal year, \$500,000 shall be made available to school corporations and  
48 charter schools to purchase verbal and quantitative reasoning tests to be administered  
49 to all students within the corporation or charter school that are enrolled in kindergarten,





1 second grade, and fifth grade.

2

3 **ALTERNATIVE EDUCATION**

4 <b>Total Operating Expense</b>	5,306,394	5,306,394	
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5

6 The above appropriations include funding to provide \$10,000 for each child in  
7 recovery from alcohol or drug abuse who attends a charter school accredited by  
8 the National Association of Recovery Schools. This funding is in addition to tuition  
9 support for the charter school.

10

11 **SENATOR DAVID C. FORD EDUCATIONAL TECHNOLOGY PROGRAM**

12 <b>Total Operating Expense</b>	3,086,071	3,086,071	
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13

14 The department shall use the funds to make grants to school corporations to  
15 promote student learning through the use of technology. Notwithstanding distribution  
16 guidelines in IC 20-20-13, the department shall develop guidelines for distribution  
17 of the grants.

18

19 **SCHOOL BUSINESS OFFICIALS LEADERSHIP ACADEMY**

20 <b>Total Operating Expense</b>	127,500	127,500	
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21

22 The department shall make available the above appropriations to the Indiana  
23 Association of School Business Officials to assist in the creation of an academy  
24 designed to strengthen the management and leadership skills of practicing Indiana  
25 school business officials.

26

27 **SCHOOL INTERNET CONNECTION**

28 <b>Total Operating Expense</b>	3,415,000	3,415,000	
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29 **DUAL IMMERSION PILOT PROGRAM**

30 <b>Total Operating Expense</b>	425,000	425,000	
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31

32 **FOR THE STATE BOARD OF EDUCATION**

33 <b>Total Operating Expense</b>	1,831,499	1,831,499	
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34

35 The above appropriations for the Indiana state board of education are for the academic  
36 standards project to distribute copies of the academic standards and provide teachers  
37 with curriculum frameworks, for special evaluation and research projects, including  
38 national and international assessments, and for state board administrative expenses.

39

40 **FOR THE INDIANA CHARTER SCHOOL BOARD**

41 <b>Total Operating Expense</b>	444,059	444,059	
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42

43 **FOR THE INDIANA PUBLIC RETIREMENT SYSTEM**

44 **TEACHERS' RETIREMENT FUND DISTRIBUTION**

45 <b>Other Operating Expense</b>	905,800,000	935,100,000	
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46 **Augmentation allowed.**

47

48 **If the amount actually required under the pre-1996 account of the teachers'**  
49 **retirement fund for actual benefits for the Post Retirement Pension Increases that**



1 are funded on a "pay as you go" basis plus the base benefits under the pre-1996  
 2 account of the teachers' retirement fund is:

- 3 (1) greater than the above appropriations for a year, after notice to the governor  
 4 and the budget agency of the deficiency, the above appropriation for the year shall  
 5 be augmented from the state general fund. Any augmentation shall be included in  
 6 the required pension stabilization calculation under IC 5-10.4; or  
 7 (2) less than the above appropriations for a year, the excess shall be retained in the  
 8 state general fund. The portion of the benefit funded by the annuity account and  
 9 the actuarially funded Post Retirement Pension Increases shall not be part of this  
 10 calculation.

11 **C. OTHER EDUCATION**

12 **FOR THE EDUCATION EMPLOYMENT RELATIONS BOARD**

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

17 **FOR THE STATE LIBRARY**

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

20 **STATEWIDE LIBRARY SERVICES**

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

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

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

Total Operating Expense	8,649	8,649
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24 **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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26 **FOR THE ARTS COMMISSION**

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

27 The above appropriations to the arts commission includes \$650,000 each year to  
 28 provide grants to:

- 29 (1) the arts organizations that have most recently qualified for general operating  
 30 support as major arts organizations as determined by the arts commission; and  
 31 (2) the significant regional organizations that have most recently qualified  
 32 for general operating support as mid-major arts organizations, as determined  
 33 by the arts commission and its regional re-granting partners.

34 **SECTION 10. [EFFECTIVE JULY 1, 2021]**

35 **DISTRIBUTIONS**



1	<b>FOR THE AUDITOR OF STATE</b>		
2	<b>GAMING TAX</b>		
3	Total Operating Expense	50,500,000	50,500,000
4	Augmentation allowed.		
5	<b>ALCOHOL BEVERAGE COMMISSION GALLONAGE TAX</b>		
6	Total Operating Expense	9,864,160	9,864,160
7	Augmentation allowed.		

8

9 **SECTION 11. [EFFECTIVE JULY 1, 2021]**

10

11 The following allocations of federal funds are available for career and technical

12 education under the Carl D. Perkins Career and Technical Education Act of 2006 (20

13 U.S.C. 2301 et seq. for Career and Technical Education). These funds shall be received

14 by the workforce cabinet and may be allocated by the budget agency after consultation

15 with the workforce cabinet and any other state agencies, commissions, or organizations

16 required by state law. Funds shall be allocated to these agencies in accordance

17 with the allocations specified below:

18			
19	<b>STATE PROGRAMS AND LEADERSHIP</b>		
20		1,614,568	1,614,568
21	<b>SECONDARY VOCATIONAL PROGRAMS</b>		
22		16,416,383	16,416,383
23	<b>POSTSECONDARY VOCATIONAL PROGRAMS</b>		
24		8,878,505	8,878,505

25

26 **SECTION 12. [EFFECTIVE JULY 1, 2021]**

27

28 In accordance with IC 20-20-38, the budget agency, upon the request of the workforce

29 cabinet, may proportionately augment or reduce an allocation of federal funds made

30 under SECTION 11 of this act.

31

32 **SECTION 13. [EFFECTIVE JULY 1, 2021]**

33

34 Utility bills for the month of June, travel claims covering the period June 16 to

35 June 30, payroll for the period of the last half of June, any interdepartmental

36 bills for supplies or services for the month of June, and any other miscellaneous

37 expenses incurred during the period June 16 to June 30 shall be charged to

38 the appropriation for the succeeding year. No interdepartmental bill shall be recorded

39 as a refund of expenditure to any current year allotment account for supplies or

40 services rendered or delivered at any time during the preceding June period.

41

42 **SECTION 14. [EFFECTIVE JULY 1, 2021]**

43

44 The budget agency, under IC 4-10-11, IC 4-12-1-13, and IC 4-13-1, in cooperation

45 with the Indiana department of administration, may fix the amount of reimbursement

46 for traveling expenses (other than transportation) for travel within the limits of

47 Indiana. This amount may not exceed actual lodging and miscellaneous expenses

48 incurred. A person in travel status, as defined by the state travel policies and

49 procedures established by the Indiana department of administration and the budget



1 agency, is entitled to a meal allowance not to exceed during any twenty-four (24)  
2 hour period the standard meal allowances established by the federal Internal Revenue  
3 Service.

4  
5 All appropriations provided by this act or any other statute, for traveling and  
6 hotel expenses for any department, officer, agent, employee, person, trustee, or  
7 commissioner, are to be used only for travel within the state of Indiana, unless  
8 those expenses are incurred in traveling outside the state of Indiana on trips that  
9 previously have received approval as required by the state travel policies and procedures  
10 established by the Indiana department of administration and the budget agency. With  
11 the required approval, a reimbursement for out-of-state travel expenses may be granted  
12 in an amount not to exceed actual lodging and miscellaneous expenses incurred.  
13 A person in travel status is entitled to a meal allowance not to exceed during any  
14 twenty-four (24) hour period the standard meal allowances established by the federal  
15 Internal Revenue Service for properly approved travel within the continental United  
16 States and a minimum of \$50 during any twenty-four (24) hour period for properly  
17 approved travel outside the continental United States. However, while traveling  
18 in Japan, the minimum meal allowance shall not be less than \$90 for any twenty-four  
19 (24) hour period. While traveling in Korea and Taiwan, the minimum meal allowance  
20 shall not be less than \$85 for any twenty-four (24) hour period. While traveling  
21 in Singapore, China, Great Britain, Germany, the Netherlands, and France, the minimum  
22 meal allowance shall not be less than \$65 for any twenty-four (24) hour period.

23  
24 In the case of the state supported institutions of postsecondary education, approval  
25 for out-of-state travel may be given by the chief executive officer of the institution,  
26 or the chief executive officer's authorized designee, for the chief executive officer's  
27 respective personnel.

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

39  
40 SECTION 15. [EFFECTIVE JULY 1, 2021]

41  
42 Notwithstanding IC 4-10-11-2.1, the salary per diem of members of boards, commissions,  
43 and councils who are entitled to a salary per diem is equal to \$100 per day. However,  
44 members of boards, commissions, or councils who receive an annual or a monthly salary  
45 paid by the state are not entitled to the salary per diem provided in IC 4-10-11-2.1.

46  
47 SECTION 16. [EFFECTIVE JULY 1, 2021]

48  
49 No payment for personal services shall be made by the auditor of state unless the



1 payment has been approved by the budget agency or the designee of the budget agency.

2  
3 SECTION 17. [EFFECTIVE JULY 1, 2021]

4  
5 No warrant for operating expenses, capital outlay, or fixed charges shall be issued  
6 to any department or an institution unless the receipts of the department or institution  
7 have been deposited into the state treasury for the month. However, if a department  
8 or an institution has more than \$10,000 in daily receipts, the receipts shall be  
9 deposited into the state treasury daily.

10  
11 SECTION 18. [EFFECTIVE JULY 1, 2021]

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

19  
20 SECTION 19. [EFFECTIVE JULY 1, 2021]

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

27  
28 SECTION 20. [EFFECTIVE JULY 1, 2021]

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

35  
36 SECTION 21. [EFFECTIVE JULY 1, 2021]

37  
38 If an agency has an annual appropriation fixed by law, and if the agency also receives  
39 an appropriation in this act for the same function or program, the appropriation in  
40 this act supersedes any other appropriations and is the total appropriation for the  
41 agency for that program or function.

42  
43 SECTION 22. [EFFECTIVE JULY 1, 2021]

44  
45 The balance of any appropriation or funds heretofore placed or remaining to the  
46 credit of any division of the state of Indiana, and any appropriation or funds provided  
47 in this act placed to the credit of any division of the state of Indiana, the powers,  
48 duties, and functions whereof are assigned and transferred to any department for  
49 salaries, maintenance, operation, construction, or other expenses in the exercise



1 of such powers, duties, and functions, shall be transferred to the credit of the  
2 department to which such assignment and transfer is made, and the same shall be  
3 available for the objects and purposes for which appropriated originally.  
4

5 **SECTION 23. [EFFECTIVE JULY 1, 2021]**  
6

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

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

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

19 (3) In the case of employees, it shall be shown that the major portion of the duties  
20 assigned to the employee require travel on state business in excess of one thousand  
21 (1,000) miles each month, or that the vehicle is identified by the agency as an integral  
22 part of the job assignment.  
23

24 In computing the number of miles required to be driven by a department head or an  
25 employee, the distance between the individual's home and office or designated official  
26 station is not to be considered as a part of the total. Department heads shall annually  
27 submit justification for the continued assignment of each vehicle in their department,  
28 which shall be reviewed by the commissioner of the Indiana department of administration,  
29 or the commissioner's designee. There shall be an insignia permanently affixed on  
30 each side of all state owned cars, designating the cars as being state owned. However,  
31 this requirement does not apply to state owned cars driven by elected state officials  
32 or to cases where the commissioner of the Indiana department of administration or  
33 the commissioner's designee determines that affixing insignia on state owned cars  
34 would hinder or handicap the persons driving the cars in the performance of their  
35 official duties.  
36

37 **SECTION 24. [EFFECTIVE JULY 1, 2021]**  
38

39 When budget agency approval or review is required under this act, the budget agency  
40 may refer to the budget committee any budgetary or fiscal matter for an advisory  
41 recommendation. The budget committee may hold hearings and take any actions authorized  
42 by IC 4-12-1-11, and may make an advisory recommendation to the budget agency.  
43

44 **SECTION 25. [EFFECTIVE JULY 1, 2021]**  
45

46 Except as provided for under IC 4-12-18, the governor of the state of Indiana is  
47 solely authorized to accept on behalf of the state any and all federal funds available  
48 to the state of Indiana. Federal funds received under this SECTION are appropriated  
49 for purposes specified by the federal government, subject to allotment by the budget



1      agency. The provisions of this SECTION and all other SECTIONS concerning the acceptance,  
 2      disbursement, review, and approval of any grant, loan, or gift made by the federal  
 3      government or any other source to the state or its agencies and political subdivisions  
 4      shall apply, notwithstanding any other law.  
 5

6      **SECTION 26. [EFFECTIVE JULY 1, 2021]**

7  
 8      Except as provided for under IC 4-12-18, federal funds received as revenue by a  
 9      state agency or department are not available to the agency or department for expenditure  
 10     until allotment has been made by the budget agency under IC 4-12-1-12(d).  
 11

12                    **FROM THE FEDERAL ECONOMIC STIMULUS FUND**

13  
 14      **A. FROM THE ACCOUNT CREATED FOR THE CORONAVIRUS AID, RELIEF, AND ECONOMIC**  
 15      **SECURITY ACT (CARES ACT) - CORONAVIRUS RELIEF FUND**

16  
 17      **FOR THE INDIANA STATE POLICE**

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

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

21  
 22      The above appropriations shall be used to provide a pandemic bonus to state troopers  
 23      in the amount of \$1,600 per trooper in each state fiscal year.  
 24

25                    **Indiana State Police Body Cameras**

Total Operating Expense	20,000,000	20,000,000
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27                    **Local Unit Body Camera Grants**

Total Operating Expense	5,000,000	5,000,000
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29  
 30      The above appropriation is for the purpose of providing matching grants to city, town, and  
 31      county law enforcement agencies for the acquisition of body cameras. The following  
 32      matching grant requirements apply:  
 33

33      **County:**

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

38      **City/Town:**

- 39                    (A) Fifty percent (50%), if the city or town has a population greater than or equal  
 40                    to ten thousand (10,000).  
 41                    (B) Twenty-five percent (25%), if the city or town has a population of less than  
 42                    ten thousand (10,000).  
 43

44      Grant proceeds may only be used for the purchase of body cameras and may not be used to purchase  
 45      video storage equipment or services. Eligible law enforcement agencies may apply  
 46      for grants in accordance with procedures established by the Indiana State Police.  
 47

48                    **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**

<b>Total Operating Expense</b>	<b>250,000,000</b>	<b>0</b>
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The above appropriations shall be deposited in the Rural Broadband Fund (IC4-4-38.5-11).

**FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION**

**Regional Economic Acceleration and Development Initiative (READI)**

<b>Total Operating Expense</b>		<b>150,000,000</b>
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The above appropriations shall be deposited in the READI fund (IC 5-28-41-7)

**Next Level Flights**

<b>Total Operating Expense</b>		<b>10,000,000</b>
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Of the above appropriation for next level flights, the Indiana economic development corporation may award up to three million dollars (\$3,000,000) to the Fort Wayne International Airport for a gate expansion project.

**Career Accelerator IC 5-28-41**

<b>Total Operating Expense</b>	<b>75,000,000</b>	<b>0</b>
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The above appropriations shall be deposited in the Career Accelerator Fund (IC 5-34-2).

**Indiana Internet of Things (IoT) Lab**

<b>Total Operating Expense</b>	<b>500,000</b>	<b>500,000</b>
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**FOR THE FAMILY AND SOCIAL SERVICES ADMINISTRATION**

**Mental Health Grants**

<b>Total Operating Expense</b>	<b>50,000,000</b>	<b>50,000,000</b>
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**FOR THE STATE DEPARTMENT OF HEALTH**

**Health Issues and Challenges Grant Program**

<b>Total Operating Expense</b>		<b>50,000,000</b>
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The above appropriations shall be deposited in the health issues and challenges grant fund (IC 16-46-16.4-4).

**C. FROM THE ACCOUNT CREATED FOR THE AMERICAN RESCUE PLAN ACT (ARP ACT) - CORONAVIRUS CAPITAL PROJECTS FUND**

**FOR THE INDIANA FINANCE AUTHORITY**

**State Water Infrastructure Revolving Loan Program**

<b>Total Operating Expense</b>	<b>50,000,000</b>	<b>50,000,000</b>
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**Transportation and Water Infrastructure Local Grants**





1	<b>Total Operating Expense</b>	<b>30,000,000</b>	<b>30,000,000</b>
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2

3 **FOR THE INDIANA ECONOMIC DEVELOPMENT CORPORATION**

4 **Inter-modal Transportation Study**

5	<b>Total Operating Expense</b>	<b>1,200,000</b>	<b>0</b>
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6

7 **The above appropriations shall be used by the corporation to fund the final analysis**  
 8 **for a light manufacturing, warehousing, distribution, and logistics district along**  
 9 **Buffington Harbor. The study must be conducted to determine the expected market**  
 10 **demand, provide transportation and logistics operational modeling, and analyze the**  
 11 **need for environmental remediation. The project shall be accomplished through a**  
 12 **public private partnership to further advance the development opportunities.**

13

14 **SECTION 27. [EFFECTIVE JULY 1, 2021]**

15

16 **A contract or an agreement for personal services or other services may not be**  
 17 **entered into by any agency or department of state government without the approval**  
 18 **of the budget agency or the designee of the budget director.**

19

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

21

22 **Except in those cases where a specific appropriation has been made to cover the**  
 23 **payments for any of the following, the auditor of state shall transfer, from the**  
 24 **personal services appropriations for each of the various agencies and departments,**  
 25 **necessary payments for Social Security, public employees' retirement, health**  
 26 **insurance, life insurance, and any other similar payments directed by the budget**  
 27 **agency.**

28

29 **SECTION 29. [EFFECTIVE JULY 1, 2021]**

30

31 **Subject to SECTION 24 of this act as it relates to the budget committee, the**  
 32 **budget agency with the approval of the governor may withhold allotments of any**  
 33 **or all appropriations contained in this act for the 2021-2023 biennium, if it is**  
 34 **considered necessary to do so in order to prevent a deficit financial situation.**

35

36 **SECTION 30. [EFFECTIVE JULY 1, 2021]**

37

38 **CONSTRUCTION**

39

40 **For the 2021-2023 biennium, the following amounts, from the funds listed as follows,**  
 41 **are appropriated to provide for the construction, reconstruction, rehabilitation,**  
 42 **repair, purchase, rental, and sale of state properties, capital lease rentals, and**  
 43 **the purchase and sale of land, including equipment for these properties and other**  
 44 **projects as specified.**

45

46	State General Fund - Lease Rentals	
47		185,602,266

48	State General Fund - Construction	
49		640,543,746



1	<b>Veterans' Home Building Fund (IC 10-17-9-7)</b>		
2		2,281,000	
3	<b>State Construction Fund (IC 9-13-2-173.1)</b>		
4		50,386,007	
5	<b>State Highway Fund (IC 8-23-9-54)</b>		
6		34,440,500	
7			
8	<b>TOTAL</b>	<b>913,253,519</b>	

9  
10 The allocations provided under this SECTION are made from the state general  
11 fund, unless specifically authorized from other designated funds by this act. The  
12 budget agency, with the approval of the governor, in approving the allocation of  
13 funds pursuant to this SECTION, shall consider, as funds are available, allocations  
14 for the following specific uses, purposes, and projects:

15  
16 **A. GENERAL GOVERNMENT**

17  
18 **FOR THE STATE BUDGET AGENCY**

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

23  
24 **STATE BUDGET AGENCY**

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

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

34  
35 **DEPARTMENT OF REVENUE**

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

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

40 **DEPARTMENT OF ADMINISTRATION - LEASES**

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

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

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

48  
49 **B. PUBLIC SAFETY**



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



		<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	Preventive Maintenance	89,250	89,250	
2	<b>CORRECTIONAL INDUSTRIAL FACILITY</b>			
3	Preventive Maintenance	255,000	255,000	
4	State Construction Fund (IC 9-13-2-173.1)			
5	Repair and Rehabilitation	4,250,000	950,000	
6	<b>WABASH VALLEY CORRECTIONAL FACILITY</b>			
7	Preventive Maintenance	224,125	224,125	
8	<b>CHAIN O' LAKES CORRECTIONAL FACILITY</b>			
9	Preventive Maintenance	38,250	38,250	
10	<b>MADISON CORRECTIONAL FACILITY</b>			
11	Preventive Maintenance	318,750	318,750	
12	<b>MIAMI CORRECTIONAL FACILITY</b>			
13	Preventive Maintenance	382,500	382,500	
14	<b>LOGANSPORT JUVENILE CORRECTIONAL FACILITY</b>			
15	State Construction Fund (IC 9-13-2-173.1)			
16	Repair and Rehabilitation	100,000	0	
17	<b>LAPORTE JUVENILE CORRECTIONAL FACILITY</b>			
18	Preventive Maintenance	34,000	34,000	
19	<b>EDINBURGH CORRECTIONAL FACILITY</b>			
20	Preventive Maintenance	34,000	34,000	
21	<b>PENDLETON JUVENILE CORRECTIONAL FACILITY</b>			
22	Preventive Maintenance	127,500	127,500	
23	<b>NORTH CENTRAL JUVENILE CORRECTIONAL FACILITY</b>			
24	Preventive Maintenance	51,000	51,000	
25	<b>SOUTH BEND WORK RELEASE CENTER</b>			
26	Preventive Maintenance	42,500	42,500	
27	<b>HERITAGE TRAIL CORRECTIONAL FACILITY</b>			
28	Preventive Maintenance	191,250	191,250	
29	State Construction Fund (IC 9-13-2-173.1)			
30	Repair and Rehabilitation	0	250,000	
31				
32	<b>C. CONSERVATION AND ENVIRONMENT</b>			
33				
34	<b>DEPARTMENT OF NATURAL RESOURCES - GENERAL ADMINISTRATION</b>			
35	Preventive Maintenance	50,000	50,000	
36	State Construction Fund (IC 9-13-2-173.1)			
37	Repair and Rehabilitation	6,063,788	5,670,788	
38	<b>FISH AND WILDLIFE</b>			
39	Preventive Maintenance	1,550,000	1,550,000	
40	State Construction Fund (IC 9-13-2-173.1)			
41	Repair and Rehabilitation	0	850,000	
42	<b>FORESTRY</b>			
43	Preventive Maintenance	1,525,000	1,525,000	
44	State Construction Fund (IC 9-13-2-173.1)			
45	Repair and Rehabilitation	750,000	0	
46	<b>NATURE PRESERVES</b>			
47	Preventive Maintenance	586,614	586,614	
48	<b>OUTDOOR RECREATION</b>			
49	Preventive Maintenance	35,000	35,000	

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

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	<i>FY 2021-2022 Appropriation</i>	<i>FY 2022-2023 Appropriation</i>	<i>Biennial Appropriation</i>
1	A&E Fee Frankfort Subdistrict Rev.	0	300,000
2	State Highway Fund (IC 8-23-9-54)		
3	Cap. Land Purchase-Roselawn Unit	0	250,000
4			
5	<b>E. FAMILY AND SOCIAL SERVICES, HEALTH, AND VETERANS' AFFAIRS</b>		
6			
7	<b>(1) FAMILY AND SOCIAL SERVICES ADMINISTRATION</b>		
8			
9	<b>FSSA - DIVISION OF MENTAL HEALTH</b>		
10	State Construction Fund (IC 9-13-2-173.1)		
11	Repair and Rehabilitation	3,386,146	0
12	<b>EVANSVILLE PSYCHIATRIC CHILDREN'S CENTER</b>		
13	Preventive Maintenance	36,500	36,500
14	State Construction Fund (IC 9-13-2-173.1)		
15	Repair and Rehabilitation	452,000	0
16	<b>EVANSVILLE STATE HOSPITAL</b>		
17	Preventive Maintenance	391,162	391,162
18	<b>MADISON STATE HOSPITAL</b>		
19	Preventive Maintenance	464,104	464,104
20	State Construction Fund (IC 9-13-2-173.1)		
21	Repair and Rehabilitation	0	98,400
22	<b>LOGANSPOUR STATE HOSPITAL</b>		
23	Preventive Maintenance	491,572	491,572
24	State Construction Fund (IC 9-13-2-173.1)		
25	Repair and Rehabilitation	833,369	1,824,000
26	<b>RICHMOND STATE HOSPITAL</b>		
27	Preventive Maintenance	550,000	550,000
28	State Construction Fund (IC 9-13-2-173.1)		
29	Repair and Rehabilitation	0	1,217,485
30	<b>LARUE CARTER MEMORIAL HOSPITAL</b>		
31	Preventive Maintenance	417,703	417,703
32	<b>NEURO DIAGNOSTIC INSTITUTE</b>		
33	Preventive Maintenance	475,810	475,810
34			
35	<b>(2) PUBLIC HEALTH</b>		
36			
37	<b>SCHOOL FOR THE BLIND AND VISUALLY IMPAIRED</b>		
38	Preventive Maintenance	282,857	282,857
39	State Construction Fund (IC 9-13-2-173.1)		
40	Repair and Rehabilitation	1,262,390	885,249
41	<b>SCHOOL FOR THE DEAF</b>		
42	Preventive Maintenance	424,285	424,285
43	State Construction Fund (IC 9-13-2-173.1)		
44	Repair and Rehabilitation	734,637	1,960,604
45			
46	<b>(3) VETERANS' AFFAIRS</b>		
47			
48	<b>DEPARTMENT OF VETERANS' AFFAIRS</b>		
49	Preventive Maintenance	48,195	48,195



1	<b>INDIANA VETERANS' HOME</b>		
2	<b>Veterans' Home Building Fund (IC 10-17-9-7)</b>		
3	Preventive Maintenance	637,500	637,500
4	<b>Veterans' Home Building Fund (IC 10-17-9-7)</b>		
5	Repair and Rehabilitation	789,000	217,000

6

7 **F. EDUCATION**

8

9 **HIGHER EDUCATION**

10			
11	<b>INDIANA UNIVERSITY - TOTAL SYSTEM</b>		
12	Repair and Rehabilitation	14,349,098	14,349,098
13	Regional Deferred Maintenance	0	8,100,000
14	<b>PURDUE UNIVERSITY - TOTAL SYSTEM</b>		
15	Repair and Rehabilitation	12,242,154	12,242,154
16	Regional Deferred Maintenance	0	3,500,000
17	Fort Wayne Academic Expansion	2,425,000	2,425,000
18	<b>INDIANA STATE UNIVERSITY</b>		
19	Repair and Rehabilitation	1,504,289	1,504,289
20	<b>UNIVERSITY OF SOUTHERN INDIANA</b>		
21	Repair and Rehabilitation	1,112,962	1,112,962
22	<b>BALL STATE UNIVERSITY</b>		
23	Repair and Rehabilitation	2,917,359	2,917,359
24	<b>VINCENNES UNIVERSITY</b>		
25	Repair and Rehabilitation	1,005,286	1,005,286
26	<b>IVY TECH COMMUNITY COLLEGE</b>		
27	Repair and Rehabilitation	3,610,577	3,610,577

28

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

30

31     The budget agency may employ one (1) or more architects or engineers to inspect

32     construction, rehabilitation, and repair projects covered by the appropriations

33     in this act or previous acts.

34

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

36

37     If any part of a construction or rehabilitation and repair appropriation made by

38     this act or any previous acts has not been allotted or encumbered before the expiration

39     of the biennium, the budget agency may determine that the balance of the appropriation

40     is not available for allotment. The appropriation may be terminated, and the balance

41     may revert to the fund from which the original appropriation was made.

42

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

44

45     The budget agency may retain balances in the mental health fund at the end of any

46     fiscal year to ensure there are sufficient funds to meet the service needs of the

47     developmentally disabled and the mentally ill in any year.

48

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





1 SECTION 37. IC 2-2.1-1-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
2 PASSAGE]: Sec. 12. (a) This section applies only to those bills or joint resolutions which pass:

3 **(1) after April 19, 2021, and before April 30, 2021; or**

4 **(2) during the two (2) days before the sine die adjournment of a regular or special session of the**  
5 **general assembly.**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



1 speaker of the house, the president pro tem of the senate, the chairman of the senate and house committees  
2 responsible for legislative apportionment and a fifth member who shall be appointed by the governor from  
3 the membership of the general assembly.

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

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

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

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

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

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

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

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

20 (2) A candidate for a legislative office.

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

22 (4) A candidate for a state office.

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

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

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

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

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

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

32 (1) Solicit campaign contributions.

33 (2) Accept campaign contributions.

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

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

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

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

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

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

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



1 subdivision.

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

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

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

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

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

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

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

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

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

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

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

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

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

35 (f) No political subdivision has any claim to any settlement proceeds for litigation against any  
36 opioid party not yet filed by the state as of the effective date of this chapter, as added by HEA  
37 1001-2021.

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

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

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



1 manner:

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

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

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

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

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

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

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

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

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

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

23 (2) upon the call of the chair.

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

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

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

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

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

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

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

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

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

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

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



1 (e) Money in the fund at the end of the state fiscal year does not revert to the state general fund.  
2 (f) Money in the fund may be used only for the following program areas:  
3 (1) Economic and workforce development.  
4 (2) Tourism promotion.  
5 (3) Public health  
6 (4) Education.  
7 (g) Money in the fund is continuously appropriated for the purposes of the fund.  
8 SECTION 46. IC 4-33-18-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
9 Sec. 1. As used in this chapter, "~~department~~" means the Indiana department of gaming research;  
10 "**division**" means the gaming research division of the commission established by section 2 of this  
11 chapter.  
12 SECTION 47. IC 4-33-18-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
13 Sec. 2. ~~The Indiana department of gaming research is established as an agency of the state of Indiana~~ **The**  
14 **gaming research division is established within the commission** for the purpose of enhancing the  
15 gaming industry in Indiana through research and analysis.  
16 SECTION 48. IC 4-33-18-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
17 Sec. 3. ~~The department is under the control of the governor, who~~ **commission** shall appoint or employ the  
18 executive director **of the division** and other persons that the ~~governor~~ **commission** considers necessary.  
19 SECTION 49. IC 4-33-18-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
20 Sec. 4. ~~(a)~~ The executive director, with the ~~governor's~~ **commission's** approval, may employ individuals  
21 as are necessary to perform the various functions of the ~~department.~~ **division.**  
22 ~~(b) The executive director and the budget agency shall set the compensation for the department's~~  
23 ~~employees.~~  
24 SECTION 50. IC 4-33-18-5, AS AMENDED BY P.L.58-2019, SECTION 6, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The ~~department~~ **division** shall research and  
26 analyze data and public policy issues relating to all aspects of gaming in Indiana for the enhancement of:  
27 (1) the Indiana lottery under IC 4-30;  
28 (2) pari-mutuel horse racing under IC 4-31;  
29 (3) charity gaming under IC 4-32.3; and  
30 (4) riverboat casino gambling under IC 4-33.  
31 SECTION 51. IC 4-33-18-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
32 Sec. 6. The ~~department~~ **division** shall study and make findings and recommendations on the following:  
33 (1) Alternative methods of taxing gaming entities, including taxes based upon the size of a riverboat  
34 or the number of gaming positions on board a riverboat.  
35 (2) The impact of flexible boarding on the gaming industry.  
36 (3) The impact of breed development programs and sire stakes racing in Indiana.  
37 (4) Any other issue considered appropriate by the ~~department~~ **commission** or suggested by:  
38 (A) the Indiana lottery commission;  
39 (B) the Indiana horse racing commission; **or**  
40 (C) the department of state revenue. **or**  
41 ~~(D) the Indiana gaming commission.~~  
42 SECTION 52. IC 4-33-18-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
43 Sec. 7. The executive director shall submit the ~~department's~~ **division's** findings and recommendations to  
44 **the commission**, the governor, and the legislative council.  
45 SECTION 53. IC 4-33-18-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
46 Sec. 8. The ~~department~~ **division** shall impose an annual fee of twenty-five thousand dollars (\$25,000)  
47 upon the following:



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

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

- 6 (1) the state lottery commission under IC 4-30;  
7 (2) the Indiana horse racing commission under IC 4-31; or  
8 (3) the Indiana gaming commission under IC 4-32.3, IC 4-33, or IC 4-35.  
9 (b) The department may not exercise any administrative or regulatory powers with respect to:  
10 (1) the Indiana lottery under IC 4-30;  
11 (2) pari-mutuel horse racing under IC 4-31;  
12 (3) charity gaming under IC 4-32.3;  
13 (4) riverboat casino gambling under IC 4-33; or  
14 (5) gambling games conducted at a racetrack (as defined in IC 4-35-2-9) under IC 4-35.

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

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

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

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

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

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

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

34 (c) Upon receipt of:

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

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

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

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

- 44 (1) has received an award for restitution or damages described in section 1 of this chapter in  
45 connection with the conviction;  
46 (2) has a pending case that might result in an award for restitution or damages described in section  
47 1 of this chapter with respect to the conviction; or



1 (3) has not executed the waiver described in section 4 of this chapter.  
2 (f) The criminal justice institute may only pay compensation to the individual who was wrongfully  
3 incarcerated or, on behalf of the individual, to the individual's guardian. The criminal justice institute may  
4 not pay compensation to:  
5 (1) the estate of;  
6 (2) a fiduciary of;  
7 (3) a trust on behalf of; or  
8 (4) an assignee of;  
9 the wrongfully incarcerated individual.

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

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

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

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

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

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

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

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

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

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

47 (g) There is created a dedicated fund known as the examinations fund in the hands of the state



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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





1 fund:

2 (1) Expenses of administering the fund.

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

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

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

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

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

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

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

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

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

16 (B) Analyzing proposals.

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

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

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

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

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

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

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

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

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

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

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

33 (4) The degree of regional collaboration.

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

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

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

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

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

42 (b) An application for a grant or loan from the fund must be made on an application form  
43 prescribed by the board.

44 (c) An applicant shall provide all information required by this chapter.

45 (d) All applications for a grant or loan from the fund must include a regional economic  
46 acceleration and development strategy that complies with the requirements of a policy established  
47 under section 16 of this chapter and contain at least the following:



- 1 (1) A comprehensive development plan and timeline.
- 2 (2) A detailed financial analysis that includes the commitment of resources and a return on
- 3 investment analysis.
- 4 (3) A demonstration of the expected impact of the grant or loan on the region and state.
- 5 (4) Any other information the board considers appropriate.

6 (e) An applicant for a grant or loan from the fund may request that information that may be  
7 excepted from disclosure under IC 5-14-3 that is submitted by the applicant be kept confidential.

8 Sec. 16. (a) Before July 1, 2021, the corporation shall develop a policy that establishes the  
9 framework for a READI program.

10 (b) The policy developed by the corporation shall include detailed information outlining:

- 11 (1) the entities that are eligible to submit applications for a grant or loan from the fund;
- 12 (2) the elements of a regional economic acceleration and development strategy, and the
- 13 information a regional economic acceleration and development strategy must contain in order
- 14 to make projects to implement the strategy eligible for a grant or loan from the fund;
- 15 (3) the types of projects that are eligible for financial support from the fund; and
- 16 (4) the criteria that will be used by a strategic review committee and the board to analyze
- 17 applications for a grant or loan from the fund.

18 (c) The policy developed by the corporation must be approved by the board after review by the  
19 budget committee.

20 SECTION 60. IC 5-34 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ AS  
21 FOLLOWS [EFFECTIVE JULY 1, 2021]:

22 **ARTICLE 34. INDIANA CAREER ACCELERATOR FUND**

23 **Chapter 1. Definitions**

24 **Sec. 1. The definitions in this chapter apply throughout this article.**

25 **Sec. 2. "Base year state income tax liability" means the amount of state income tax paid by an**  
26 **individual who receives a financial assistance award from the fund during the taxable year**  
27 **immediately preceding the taxable year in which the individual enrolled in the qualified education**  
28 **program.**

29 **Sec. 3. "Department" refers to the department of state revenue.**

30 **Sec. 4. "Fund" refers to the Indiana career accelerator fund established by IC 5-34-2-1.**

31 **Sec. 5. "Qualified education program" means a program that is certified by the corporation.**

32 **Sec. 6. (a) The corporation shall develop policies to evaluate, identify, and certify qualified**  
33 **education programs.**

34 **(b) Requirements for certification of a qualified education program must include the following:**

- 35 (1) **The program allows an individual to earn a credential in not more than six (6) months.**
- 36 (2) **The following must be demonstrated to the corporation concerning the program:**
  - 37 (A) **That at least seventy-five percent (75%) of enrolled individuals graduate from the**
  - 38 **program with a credential not more than six (6) months after beginning the program.**
  - 39 (B) **That at least sixty-five percent (65%) of graduates obtain employment within three (3)**
  - 40 **months of graduating from the program.**
  - 41 (C) **That graduates of the program who obtain employment within six (6) months of**
  - 42 **graduation earn average wages that are at least twenty percent (20%) higher than the**
  - 43 **wages the graduates earned before beginning the program.**
  - 44 (D) **That graduates of the program earn an average wage that is at least two hundred**
  - 45 **percent (200%) of the statewide per capita income within two (2) years of graduation.**

46 **Sec. 7. The corporation shall provide financial assistance awards from the fund to assist**  
47 **individuals in obtaining credentials from qualified education programs.**



1       **Sec. 8. (a) The corporation shall require an individual who receives an award from the fund to**  
2 **enter into an agreement for repayment of the award.**

3       **(b) An agreement for repayment of an award from the fund is subject to the following:**

4       **(1) The agreement may not require the individual to make repayments during any period in**  
5 **which the individual is earning a lower annualized income than the individual earned in the**  
6 **taxable year immediately preceding the individual's enrollment in the qualified education**  
7 **program.**

8       **(2) The agreement may not require the individual to make repayments unless the individual**  
9 **is earning an annualized income that is not less than seventy-five percent (75%) of Indiana**  
10 **median household income.**

11       **(3) The total award repayment amount may not exceed the initial principal amount of the**  
12 **award.**

13       **(4) The recipient of an award may not be charged interest on the award.**

14       **(5) Award repayment installment amounts may not exceed five percent (5%) of the**  
15 **individual's monthly income. However, the individual may voluntarily choose to pay more**  
16 **than the repayment installment amount.**

17       **Sec. 9. The corporation shall engage an independent certified public accounting firm to conduct**  
18 **an annual examination of the fund. The examination must comply with the uniform compliance**  
19 **guidelines, directives, and standards established by the state board of accounts. The corporation**  
20 **shall submit a copy of the annual examination report to the state board of accounts.**

21       **Chapter 2. Indiana Career Accelerator Fund**

22       **Sec. 1. The Indiana career accelerator fund is established to provide financial assistance awards**  
23 **to assist individuals in obtaining credentials from qualified education programs.**

24       **Sec. 2. The fund consists of the following:**

25       **(1) Appropriations made by the general assembly.**

26       **(2) Grants and gifts intended for deposit in the fund.**

27       **(3) Repayments of awards from the fund.**

28       **(4) Interest that accrues from investments of money in the fund.**

29       **(5) Money received from the department under IC 5-34-3-2.**

30       **Sec. 3. (a) The corporation shall administer the fund. The expenses of administering the fund**  
31 **may be paid from money in the fund.**

32       **(b) Any compensation provided to employees of the corporation may not be paid from money**  
33 **received by the department under IC 5-34-3-2.**

34       **Sec. 4. Money in the fund not currently needed to meet the obligations in the fund may be**  
35 **invested in the same manner as other public funds may be invested. Interest that accrues from these**  
36 **investments shall be deposited in the fund.**

37       **Sec. 5. Money in the fund at the end of a state fiscal year does not revert to the state general**  
38 **fund.**

39       **Chapter 3. Financial Assistance**

40       **Sec. 1. For each individual who receives a financial assistance award from the fund, the**  
41 **department shall, in each of the ten (10) taxable years following the taxable year in which the**  
42 **individual graduates from the qualified education program, determine the difference between the**  
43 **individual's base year state income tax liability and the amount of state income tax liability the**  
44 **individual paid in that particular taxable year.**

45       **Sec. 2. If the amount determined in section 1 of this chapter for a particular taxable year is**  
46 **greater than zero (0), the department shall transfer an amount equal to the amount determined in**  
47 **section 1 of this chapter to the corporation for deposit in the fund.**



1       **Sec. 3. A qualified education program and the corporation shall provide the department any**  
2 **information necessary for the department to carry out this chapter. The information shared under**  
3 **this section may be used only to make the determinations required by this chapter.**

4       **Sec. 4. The department may adopt rules under IC 4-22-2 necessary to implement this chapter.**

5       SECTION 61. IC 6-1.1-10-48, AS ADDED BY P.L.85-2019, SECTION 3, IS AMENDED TO READ  
6 AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 48. (a) This section applies to assessment dates  
7 occurring after December 31, 2016.

8       (b) Tangible property is exempt from property taxation if:

9       (1) it is owned by an Indiana nonprofit public benefit corporation exempt from taxation under  
10 Section 501(c)(3) of the Internal Revenue Code;

11       (2) the property is used in the operation of a nonprofit health, fitness, aquatics, and community  
12 center; and

13       (3) funds for the acquisition and development of the property have been provided in part under the  
14 regional cities initiative of the Indiana economic development corporation under IC 5-28-38 (**before**  
15 **its repeal**).

16       (c) The property that is exempt under this section also includes any part of the property that is leased  
17 or licensed by the owner to another nonprofit or municipal entity for use as a nonprofit health, fitness,  
18 aquatics, or community center and property used for storage and parking.

19       (d) For purposes of this section, a tract of land and any improvements on the land are exempt from  
20 taxation if not more than four (4) years after the property is purchased, and for each year after the four  
21 (4) year period, the owner demonstrates substantial progress and active pursuit towards the use of the tract  
22 of land and any improvements on the tract as a nonprofit health, fitness, aquatics, and community center.  
23 To establish substantial progress and active pursuit under this subsection, the owner must prove the  
24 existence of factors such as the following:

25       (1) Organization of and activity by a building committee or other oversight group.

26       (2) Completion and filing of building plans with the appropriate local government authority.

27       (3) Cash reserves dedicated to the project of a sufficient amount to lead a reasonable individual to  
28 believe actual construction can and will begin within four (4) years.

29       (4) The breaking of ground and the beginning of actual construction.

30       (5) Any other factor that would lead a reasonable individual to believe that construction of the  
31 improvement is an active plan and that the improvement is capable of being completed within eight

32       (8) years considering the circumstances of the owner.

33       (e) To the extent the owner of property that is exempt from taxation as provided in this section has paid  
34 any property taxes, penalties, or interest with respect to the property for the 2017 assessment date through  
35 the 2018 assessment date, the owner of the exempt property is entitled to a refund of the amounts paid  
36 on the exempt property. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for  
37 a refund filed by the owner of exempt property under this subsection before September 1, 2019, is  
38 considered timely filed. The county auditor shall pay the refund due under this subsection in one (1)  
39 installment.

40       (f) If a refund is due under subsection (e) to an owner of property that is exempt under this section, the  
41 owner is not entitled to interest on the refund under this article or any other law to the extent interest has  
42 not been paid by or on behalf of the owner.

43       SECTION 62. IC 6-1.1-20.3-4, AS AMENDED BY P.L.241-2017, SECTION 5, IS AMENDED TO  
44 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The distressed unit appeal board is  
45 established.

46       (b) The distressed unit appeal board consists of the following members:

47       (1) The director of the office of management and budget or the director's designee. The director or



1 the director's designee shall serve as chairperson of the distressed unit appeal board.

2 (2) The commissioner of the department of local government finance or the commissioner's  
3 designee.

4 (3) The state examiner of the state board of accounts or the state examiner's designee.

5 (4) The ~~state superintendent of public instruction~~ **secretary of education** or the ~~superintendent's~~  
6 **secretary's** designee.

7 (5) An individual appointed by the governor.

8 (6) A member of the house of representatives appointed by the speaker of the house of  
9 representatives, who shall serve as a nonvoting member.

10 (7) A member of the senate appointed by the president pro tempore of the senate, who shall serve  
11 as a nonvoting member.

12 (8) A member to serve a one (1) year term in each even-numbered year who:

13 (A) is a member of the house of representatives; and

14 (B) is appointed by the minority leader of the house of representatives.

15 The member is a nonvoting member.

16 (9) A member to serve a one (1) year term in each odd-numbered year who:

17 (A) is a member of the senate; and

18 (B) is appointed by the minority leader of the senate.

19 The member is a nonvoting member.

20 (c) Each member of the board who is not a member of the general assembly is entitled to  
21 reimbursement for:

22 (1) traveling expenses as provided under IC 4-13-1-4; and

23 (2) other expenses actually incurred in connection with the member's duties as provided in the state  
24 policies and procedures established by the Indiana department of administration and approved by  
25 the budget agency.

26 (d) Each member of the board who is a member of the general assembly is entitled to receive the same  
27 per diem, mileage, and travel allowances paid to legislative members of interim study committees. Per  
28 diem, mileage, and travel allowances paid under this section shall be paid from appropriations made to  
29 the legislative council or the legislative services agency.

30 SECTION 63. IC 6-1.1-20.3-17, AS AMENDED BY P.L.154-2020, SECTION 7, IS AMENDED TO  
31 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) If the distressed unit appeal board  
32 delays or suspends, for a period determined by the board, any payments on loans or advances from the  
33 common school fund under section 6.8 of this chapter, the distressed unit appeal board may recommend  
34 to the state board of finance that the term of the loans or advances be extended. If the distressed unit  
35 appeal board makes a recommendation to extend the term of the loan or advances, the state board of  
36 finance may extend the term of the loans or advances for a period of time that is equal to or less than the  
37 number of months for which the payments are delayed or suspended.

38 (b) If payments on loans or advances from the common school fund are suspended under section 6.8  
39 of this chapter, the distressed unit appeal board shall require that the school corporation:

40 (1) establish a school improvement fund; and

41 (2) transfer to the school improvement fund an amount equal to the payments that are delayed or  
42 suspended **for calendar year 2020**.

43 (c) A school improvement fund established under subsection (b)(1) may be used only for the following  
44 purposes:

45 (1) Repair, renovation, or other improvements to school buildings and property being used for  
46 education purposes as of July 1, 2020.

47 (2) Demolition of school buildings or other structures on school property in existence as of July 1,



1 2020.

2 (d) All expenditures from a school improvement fund established under subsection (b)(1) must be  
3 approved by the distressed unit appeal board.

4 (e) A school corporation may, on an annual basis, levy a tax in the debt service fund equal to the  
5 amount that would have been deducted from the distribution of state tuition support for the payment of  
6 loans made under section 6.8 of this chapter during calendar year 2020 if the loans had not been  
7 suspended. The amount received from a tax under this subsection must be transferred from the debt  
8 service fund to the education fund.

9 (f) With the approval of the distressed unit appeal board, a school corporation may spend other funds  
10 of the school corporation for the purposes described in subsection (c) and reimburse the expenditures  
11 from a school improvement fund established under subsection (b)(1).

12 (g) This section expires January 1, 2025.

13 SECTION 64. IC 6-2.5-1-5, AS AMENDED BY P.L.146-2020, SECTION 3, IS AMENDED TO  
14 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5. (a) Except as provided in subsection (b),  
15 "gross retail income" means the total amount of consideration, including cash, credit, property, and  
16 services, for which tangible personal property is sold, leased, or rented, valued in money, whether  
17 received in money or otherwise, without any deduction for:

- 18 (1) the seller's cost of the property sold;  
19 (2) the cost of materials used, labor or service cost, interest, losses, all costs of transportation to the  
20 seller, all taxes imposed on the seller, and any other expense of the seller;  
21 (3) charges by the seller for any services necessary to complete the sale, other than delivery and  
22 installation charges;  
23 (4) delivery charges; or  
24 (5) consideration received by the seller from a third party if:  
25 (A) the seller actually receives consideration from a party other than the purchaser and the  
26 consideration is directly related to a price reduction or discount on the sale;  
27 (B) the seller has an obligation to pass the price reduction or discount through to the purchaser;  
28 (C) the amount of the consideration attributable to the sale is fixed and determinable by the seller  
29 at the time of the sale of the item to the purchaser; and  
30 (D) the price reduction or discount is identified as a third party price reduction or discount on the  
31 invoice received by the purchaser or on a coupon, certificate, or other documentation presented  
32 by the purchaser.

33 For purposes of subdivision (4), delivery charges are charges by the seller for preparation and delivery  
34 of the property to a location designated by the purchaser of property, including but not limited to  
35 transportation, shipping, postage charges that are not separately stated on the invoice, bill of sale, or  
36 similar document, handling, crating, and packing. Delivery charges do not include postage charges that  
37 are separately stated on the invoice, bill of sale, or similar document.

38 (b) "Gross retail income" does not include that part of the gross receipts attributable to:

- 39 (1) the value of any tangible personal property received in a like kind exchange in the retail  
40 transaction, if the value of the property given in exchange is separately stated on the invoice, bill of  
41 sale, or similar document given to the purchaser;  
42 (2) the receipts received in a retail transaction which constitute interest, finance charges, or  
43 insurance premiums on either a promissory note or an installment sales contract;  
44 (3) discounts, including cash, terms, or coupons that are not reimbursed by a third party that are  
45 allowed by a seller and taken by a purchaser on a sale;  
46 (4) interest, financing, and carrying charges from credit extended on the sale of personal property  
47 if the amount is separately stated on the invoice, bill of sale, or similar document given to the



- 1 purchaser;
- 2 (5) any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill  
3 of sale, or similar document given to the purchaser, including an excise tax imposed under  
4 IC 6-6-15;
- 5 (6) installation charges that are separately stated on the invoice, bill of sale, or similar document  
6 given to the purchaser;
- 7 (7) telecommunications nonrecurring charges;
- 8 (8) postage charges that are separately stated on the invoice, bill of sale, or similar document; or  
9 (9) charges for serving or delivering food and food ingredients furnished, prepared, or served for  
10 consumption at a location, or on equipment, provided by the retail merchant, to the extent that the  
11 charges for the serving or delivery are stated separately from the price of the food and food  
12 ingredients when the purchaser pays the charges.

13 (c) Notwithstanding subsection (b)(5):

14 (1) in the case of retail sales of special fuel (as defined in IC 6-6-2.5-22), the gross retail income is  
15 the total sales price of the special fuel minus the part of that price attributable to tax imposed under  
16 IC 6-6-2.5 or Section 4041 or Section 4081 of the Internal Revenue Code; ~~and~~

17 (2) in the case of retail sales of cigarettes (as defined in IC 6-7-1-2), the gross retail income is the  
18 total sales price of the cigarettes including the tax imposed under IC 6-7-1; **and**

19 **(3) in the case of retail sales of consumable material (as defined in IC 6-7-4-2), vapor products**  
20 **(as defined in IC 6-7-4-8), and closed system cartridges (as defined in 6-7-2-0.5) under the**  
21 **closed system cartridge tax, the gross retail income received from selling at retail is the total**  
22 **sales price of the consumable material (as defined in IC 6-7-4-2), vapor products (as defined**  
23 **in IC 6-7-4-8), and closed system cartridges (as defined in IC 6-7-2-0.5) including the tax**  
24 **imposed under IC 6-7-4 and IC 6-7-2-7.5.**

25 (d) Gross retail income is only taxable under this article to the extent that the income represents:

26 (1) the price of the property transferred, without the rendition of any services; and

27 (2) except as provided in subsection (b), any bona fide changes which are made for preparation,  
28 fabrication, alteration, modification, finishing, completion, delivery, or other service performed in  
29 respect to the property transferred before its transfer and which are separately stated on the  
30 transferor's records. For purposes of this subdivision, a transfer is considered to have occurred after  
31 the delivery of the property to the purchaser.

32 (e) A public utility's or a power subsidiary's gross retail income includes all gross retail income  
33 received by the public utility or power subsidiary, including any minimum charge, flat charge,  
34 membership fee, or any other form of charge or billing.

35 SECTION 65. IC 6-2.5-8-1, AS AMENDED BY P.L.146-2020, SECTION 16, IS AMENDED TO  
36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) A retail merchant may not make a retail  
37 transaction in Indiana, unless the retail merchant has applied for a registered retail merchant's certificate.

38 (b) A retail merchant may obtain a registered retail merchant's certificate by filing an application with  
39 the department and paying a registration fee of twenty-five dollars (\$25) for each place of business listed  
40 on the application. The retail merchant shall also provide such security for payment of the tax as the  
41 department may require under IC 6-2.5-6-12.

42 (c) The retail merchant shall list on the application the location (including the township) of each place  
43 of business where the retail merchant makes retail transactions. However, if the retail merchant does not  
44 have a fixed place of business, the retail merchant shall list the retail merchant's residence as the retail  
45 merchant's place of business. In addition, a public utility may list only its principal Indiana office as its  
46 place of business for sales of public utility commodities or service, but the utility must also list on the  
47 application the places of business where it makes retail transactions other than sales of public utility



1 commodities or service.

2 (d) Upon receiving a proper application, the correct fee, and the security for payment, if required, the  
3 department shall issue to the retail merchant a separate registered retail merchant's certificate for each  
4 place of business listed on the application. Each certificate shall bear a serial number and the location of  
5 the place of business for which it is issued.

6 (e) The department may deny an application for a registered retail merchant's certificate if the  
7 applicant's business is operated, managed, or otherwise controlled by or affiliated with a person, including  
8 a relative, family member, responsible officer, or owner, who the department has determined:

9 (1) failed to:

10 (A) file all tax returns or information reports with the department for listed taxes; or

11 (B) pay all taxes, penalties, and interest to the department for listed taxes; and

12 (2) the business of the person who has failed to file all tax returns or information reports under  
13 subdivision (1)(A) or who has failed to pay all taxes, penalties, and interest under subdivision (1)(B)  
14 is substantially similar to the business of the applicant.

15 (f) If a retail merchant intends to make retail transactions during a calendar year at a new Indiana place  
16 of business, the retail merchant must file a supplemental application and pay the fee for that place of  
17 business.

18 (g) Except as provided in subsection (i), a registered retail merchant's certificate is valid for two (2)  
19 years after the date the registered retail merchant's certificate is originally issued or renewed. If the retail  
20 merchant has filed all returns and remitted all taxes the retail merchant is currently obligated to file or  
21 remit, the department shall renew the registered retail merchant's certificate within thirty (30) days after  
22 the expiration date, at no cost to the retail merchant. Before issuing or renewing the registered retail  
23 merchant certification, the department may require the following to be provided:

24 (1) The names and addresses of the retail merchant's principal employees, agents, or representatives  
25 who engage in Indiana in the solicitation or negotiation of the retail transaction.

26 (2) The location of all of the retail merchant's places of business in Indiana, including offices and  
27 distribution houses.

28 (3) Any other information that the department requests.

29 (h) The department may not renew a registered retail merchant certificate of a retail merchant who is  
30 delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, **the electronic cigarette**  
31 **tax under IC 6-7-4**, or sales or use tax. The department, at least sixty (60) days before the date on which  
32 a retail merchant's registered retail merchant's certificate expires, shall notify a retail merchant who is  
33 delinquent in remitting withholding taxes required to be remitted under IC 6-3-4, **the electronic cigarette**  
34 **tax under IC 6-7-4**, or sales or use tax that the department will not renew the retail merchant's registered  
35 retail merchant's certificate.

36 (i) If:

37 (1) a retail merchant has been notified by the department that the retail merchant is delinquent in  
38 remitting withholding taxes or sales or use tax in accordance with subsection (h); and

39 (2) the retail merchant pays the outstanding liability before the expiration of the retail merchant's  
40 registered retail merchant's certificate;

41 the department shall renew the retail merchant's registered retail merchant's certificate for one (1) year.

42 (j) The department may permit an out-of-state retail merchant to collect the gross retail tax in instances  
43 where the retail merchant has not met the thresholds in IC 6-2.5-2-1(d). However, before the out-of-state  
44 retail merchant may collect the tax, the out-of-state retail merchant must obtain a registered retail  
45 merchant's certificate in the manner provided by this section. Upon receiving the certificate, the  
46 out-of-state retail merchant becomes subject to the same conditions and duties as an Indiana retail  
47 merchant and must then collect the gross retail tax due on all retail transactions that the out-of-state retail





1 merchant knows are sourced to Indiana pursuant to IC 6-2.5-13-1.  
2 (k) Except as provided in subsection (l), the department shall submit to the township assessor, or the  
3 county assessor if there is no township assessor for the township, before January 15 of each year:  
4 (1) the name of each retail merchant that has newly obtained a registered retail merchant's certificate  
5 during the preceding year for a place of business located in the township or county;  
6 (2) the address of each place of business of the taxpayer in the township or county described in  
7 subdivision (1);  
8 (3) the name of each retail merchant that:  
9 (A) held a registered retail merchant's certificate at any time during the preceding year for a place  
10 of business located in the township or county; and  
11 (B) had ceased to hold the registered retail merchant's certificate at the end of the preceding year  
12 for the place of business; and  
13 (4) the address of each place of business described in subdivision (3).

14 (l) If the duties of the township assessor have been transferred to the county assessor as described in  
15 IC 6-1.1-1-24, the department shall submit the information listed in subsection (k) to the county assessor.

16 SECTION 66. IC 6-3-1-3.5, AS AMENDED BY P.L.146-2020, SECTION 21, IS AMENDED TO  
17 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 3.5. When used in  
18 this article, the term "adjusted gross income" shall mean the following:

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

- 21 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes  
22 of the United States.  
23 (2) Except as provided in subsection (c), add an amount equal to any deduction or deductions  
24 allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or  
25 measured by income and levied at the state level by any state of the United States.  
26 (3) Subtract one thousand dollars (\$1,000), or in the case of a joint return filed by a husband and  
27 wife, subtract for each spouse one thousand dollars (\$1,000).  
28 (4) Subtract one thousand dollars (\$1,000) for:  
29 (A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as  
30 effective January 1, 2017);  
31 (B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and  
32 (C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for  
33 the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not  
34 the dependent of another taxpayer.  
35 (5) Subtract:  
36 (A) one thousand five hundred dollars (\$1,500) for each of the exemptions allowed under Section  
37 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004);  
38 (B) one thousand five hundred dollars (\$1,500) for each exemption allowed under Section 151(c)  
39 of the Internal Revenue Code (as effective January 1, 2017) for an individual:  
40 (i) who is less than nineteen (19) years of age or is a full-time student who is less than  
41 twenty-four (24) years of age;  
42 (ii) for whom the taxpayer is the legal guardian; and  
43 (iii) for whom the taxpayer does not claim an exemption under clause (A); and  
44 (C) five hundred dollars (\$500) for each additional amount allowable under Section 63(f)(1) of  
45 the Internal Revenue Code if the federal adjusted gross income of the taxpayer, or the taxpayer  
46 and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars  
47 (\$40,000). In the case of a married individual filing a separate return, the qualifying income



1 amount in this clause is equal to twenty thousand dollars (\$20,000).  
2 This amount is in addition to the amount subtracted under subdivision (4).  
3 (6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal  
4 Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted  
5 gross income.  
6 (7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code  
7 which amounts were received by the individual as supplemental railroad retirement annuities under  
8 45 U.S.C. 231 and which are not deductible under subdivision (1).  
9 (8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement  
10 benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.  
11 (9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less  
12 than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to  
13 subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total  
14 as the taxpayer's income taxable in Indiana bears to the taxpayer's total income.  
15 (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,  
16 IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted  
17 gross income with respect to which the individual is not allowed under federal law to retain an  
18 amount to pay state and local income taxes.  
19 (11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement  
20 payment included in the individual's federal adjusted gross income.  
21 (12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the  
22 taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the  
23 taxpayer's spouse if the taxpayer and the taxpayer's spouse file a joint income tax return or the  
24 taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.  
25 (13) Subtract an amount equal to the lesser of:  
26 (A) two thousand five hundred dollars (\$2,500), or one thousand two hundred fifty dollars  
27 (\$1,250) in the case of a married individual filing a separate return; or  
28 (B) the amount of property taxes that are paid during the taxable year in Indiana by the individual  
29 on the individual's principal place of residence.  
30 (14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment  
31 included in the individual's federal adjusted gross income.  
32 (15) 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 (16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
38 (concerning net operating losses).  
39 (17) 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 (18) Subtract an amount equal to the amount of the taxpayer's qualified military income that was not  
13 excluded from the taxpayer's gross income for federal income tax purposes under Section 112 of the  
14 Internal Revenue Code.

15 (19) Subtract income that is:

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

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

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

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

30 (22) Subtract an amount as described in Section 1341(a)(2) of the Internal Revenue Code to the  
31 extent, if any, that the amount was previously included in the taxpayer's adjusted gross income for  
32 a prior taxable year.

33 (23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction  
34 for deferred foreign income that was claimed by the taxpayer for the taxable year under Section  
35 965(c) of the Internal Revenue Code.

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

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

45 **(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an**  
46 **amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.**

47 **(27) For taxable years beginning after December 31, 2019, for payments made by an employer**



1 under an education assistance program after March 27, 2020:

2 (A) add the amount of payments by an employer that are excluded from the taxpayer's  
3 federal adjusted gross income under Section 127(c)(1)(B) of the Internal Revenue Code;  
4 and

5 (B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the  
6 disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the  
7 payments described in clause (A). For purposes of applying Section 221(b) of the Internal  
8 Revenue Code to the amount allowable under this clause, the amount under clause (A) shall  
9 not be added to adjusted gross income.

10 (28) Add an amount equal to the remainder of:

11 (A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus

12 (B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if  
13 Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years  
14 beginning after December 31, 2020.

15 (29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an  
16 amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the  
17 Internal Revenue Code as follows:

18 (A) If a taxpayer has an excess business loss under this subdivision and also has  
19 modifications under subdivisions (15) and (17) for property placed in service during the  
20 taxable year, the taxpayer shall treat a portion of the taxable year modifications for that  
21 property as occurring in the taxable year the property is placed in service and a portion of  
22 the modifications as occurring in the immediate following taxable year.

23 (B) The portion of the modifications under subdivisions (15) and (17) for property placed  
24 in service during the taxable year treated as occurring in the taxable year in which the  
25 property is placed in service equals:

26 (i) the modification for the property otherwise determined under this section; minus

27 (ii) the excess business loss disallowed under this subdivision;

28 but not less than zero (0).

29 (C) The portion of the modifications under subdivisions (15) and (17) for property placed  
30 in service during the taxable year treated as occurring in the taxable year immediately  
31 following the taxable year in which the property is placed in service equals the modification  
32 for the property otherwise determined under this section minus the amount in clause (B).

33 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall  
34 be first allocated to the modification under subdivision (15), then to the modification under  
35 subsection (17).

36 (30) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an  
37 amount equal to the amount of unemployment compensation excluded under Section 85(c) of  
38 the Internal Revenue Code.

39 (31) Add an amount equal to the amount excluded from adjusted gross income under Section  
40 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision, if an amount excluded  
41 under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section  
42 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the  
43 Internal Revenue Code shall take precedence.

44 (32) Subtract an amount equal to the deduction disallowed pursuant to:

45 (A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206  
46 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law  
47 116-260); and



1           **(B) Section 3134(e) of the Internal Revenue Code.**

2           **(33) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana**  
3           **education scholarship account under IC 20-51.4-4 that is used for a qualified expense (as**  
4           **defined in IC 20-51.4-2-9), to the extent the distribution used for the qualified expense is**  
5           **included in the taxpayer's adjusted federal gross income under the Internal Revenue Code.**

6           ~~(26)~~ **(34) Subtract any other amounts the taxpayer is entitled to deduct under IC 6-3-2.**

7           (b) In the case of corporations, the same as "taxable income" (as defined in Section 63 of the Internal  
8 Revenue Code) adjusted as follows:

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

11           (2) Add an amount equal to any deduction or deductions allowed or allowable pursuant to Section  
12           170 of the Internal Revenue Code (concerning charitable contributions).

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

16           (4) Subtract an amount equal to the amount included in the corporation's taxable income under  
17           Section 78 of the Internal Revenue Code (concerning foreign tax credits).

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

23           (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
24           (concerning net operating losses).

25           (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
26           placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
27           the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
28           that would have been computed had an election for federal income tax purposes not been made for  
29           the year in which the property was placed in service to take deductions under Section 179 of the  
30           Internal Revenue Code in a total amount exceeding the sum of:

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

33           (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
34           179 of the Internal Revenue Code on property acquired in an exchange if:

35           (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
36           1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

45           (8) Add to the extent required by IC 6-3-2-20:

46           (A) the amount of intangible expenses (as defined in IC 6-3-2-20) for the taxable year that  
47           reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code)



1 for federal income tax purposes; and  
2 (B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the  
3 corporation's adjusted gross income (determined without regard to this subdivision). For purposes  
4 of this clause, any directly related interest expense that constitutes business interest within the  
5 meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the  
6 taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise  
7 would have been allowable under Section 163 of the Internal Revenue Code if the limitation  
8 under Section 163(j)(1) of the Internal Revenue Code did not exist.

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

12 (10) 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 corporation's taxable income under the Internal Revenue Code.

15 (11) 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 (12) 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 (13) For taxable years beginning after December 25, 2016:

28 (A) for a corporation other than a real estate investment trust, add:

29 (i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax  
30 Statement, line 1; or

31 (ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in  
32 determining the taxpayer's taxable income for purposes of the federal income tax, the amount  
33 deducted under Section 965(c) of the Internal Revenue Code; and

34 (B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign  
35 income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal  
36 Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965  
37 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required  
38 to add back dividends paid under subdivision (9).

39 (14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year  
40 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed  
41 income). The taxpayer shall separately specify the amount of the reduction under Section  
42 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal  
43 Revenue Code.

44 (15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
45 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
46 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
47 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an



1 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
2 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
3 163(j)(1) of the Internal Revenue Code did not exist.

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

6 **(17) Add an amount equal to the remainder of:**

7 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**

8 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
9 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
10 **beginning after December 31, 2020.**

11 ~~(17)~~ **(18)** Add or subtract any other amounts the taxpayer is:

12 (A) required to add or subtract; or

13 (B) entitled to deduct;

14 under IC 6-3-2.

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

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

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

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

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

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

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

36 (7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is  
37 required to add back under this section twelve and five-tenths percent (12.5%) of any deduction  
38 allowed on the taxpayer's federal income tax return for wagering taxes.

39 (8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back  
40 under this section any amount of a deduction allowed on the taxpayer's federal income tax return for  
41 wagering taxes.

42 (d) In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code)  
43 that are organized under Indiana law, the same as "life insurance company taxable income" (as defined  
44 in Section 801 of the Internal Revenue Code), adjusted as follows:

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

47 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal



1 Revenue Code (concerning charitable contributions).  
2 (3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c)  
3 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level  
4 by any state.  
5 (4) Subtract an amount equal to the amount included in the company's taxable income under Section  
6 78 of the Internal Revenue Code (concerning foreign tax credits).  
7 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
8 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier  
9 taxable year equal to the amount of adjusted gross income that would have been computed had an  
10 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus  
11 depreciation to the property in the year that it was placed in service.  
12 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
13 (concerning net operating losses).  
14 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
15 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
16 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
17 that would have been computed had an election for federal income tax purposes not been made for  
18 the year in which the property was placed in service to take deductions under Section 179 of the  
19 Internal Revenue Code in a total amount exceeding the sum of:  
20 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the  
21 Internal Revenue Code were not elected as provided in clause (B); and  
22 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
23 179 of the Internal Revenue Code on property acquired in an exchange if:  
24 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
25 1031 of the Internal Revenue Code in effect on January 1, 2017;  
26 (ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the  
27 Internal Revenue Code; and  
28 (iii) the taxpayer made an election to take deductions under Section 179 of the Internal  
29 Revenue Code with regard to the acquired property in the year that the property was placed into  
30 service.  
31 The amount of deductions allowable for an item of property under this clause may not exceed the  
32 amount of adjusted gross income realized on the property that would have been deferred under  
33 the Internal Revenue Code in effect on January 1, 2017.  
34 (8) Subtract income that is:  
35 (A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and  
36 (B) included in the insurance company's taxable income under the Internal Revenue Code.  
37 (9) Add an amount equal to any income not included in gross income as a result of the deferral of  
38 income arising from business indebtedness discharged in connection with the reacquisition after  
39 December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in  
40 Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any  
41 taxpayer that added an amount to adjusted gross income in a previous year the amount necessary to  
42 offset the amount included in federal gross income as a result of the deferral of income arising from  
43 business indebtedness discharged in connection with the reacquisition after December 31, 2008, and  
44 before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the  
45 Internal Revenue Code.  
46 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal  
47 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter





1 N of the Internal Revenue Code.

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

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

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

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

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

16 (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
17 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
18 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
19 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
20 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
21 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
22 163(j)(1) of the Internal Revenue Code did not exist.

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

25 **(16) Add an amount equal to the remainder of:**

26 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**  
27 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
28 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
29 **beginning after December 31, 2020.**

30 ~~(17)~~ (17) Add or subtract any other amounts the taxpayer is:

31 (A) required to add or subtract; or

32 (B) entitled to deduct;

33 under IC 6-3-2.

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

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

39 (2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal  
40 Revenue Code (concerning charitable contributions).

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

44 (4) Subtract an amount equal to the amount included in the company's taxable income under Section  
45 78 of the Internal Revenue Code (concerning foreign tax credits).

46 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
47 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier



1 taxable year equal to the amount of adjusted gross income that would have been computed had an  
2 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus  
3 depreciation to the property in the year that it was placed in service.

4 (6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
5 (concerning net operating losses).

6 (7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
7 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
8 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
9 that would have been computed had an election for federal income tax purposes not been made for  
10 the year in which the property was placed in service to take deductions under Section 179 of the  
11 Internal Revenue Code in a total amount exceeding the sum of:

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

14 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
15 179 of the Internal Revenue Code on property acquired in an exchange if:

16 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
17 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

26 (8) Subtract income that is:

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

28 (B) included in the insurance company's taxable income under the Internal Revenue Code.

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

38 (10) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal  
39 Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter  
40 N of the Internal Revenue Code.

41 (11) 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 (12) For taxable years beginning after December 25, 2016, add:

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

47 (B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in



1 determining the taxpayer's taxable income for purposes of the federal income tax, the amount  
2 deducted under Section 965(c) of the Internal Revenue Code.

3 (13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year  
4 under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed  
5 income). The taxpayer shall separately specify the amount of the reduction under Section  
6 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal  
7 Revenue Code.

8 (14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
9 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
10 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
11 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
12 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
13 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
14 163(j)(1) of the Internal Revenue Code did not exist.

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

17 **(16) Add an amount equal to the remainder of:**  
18 **(A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**  
19 **(B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if**  
20 **Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
21 **beginning after December 31, 2020.**

22 ~~(16)~~ **(17) Add or subtract any other amounts the taxpayer is:**  
23 **(A) required to add or subtract; or**  
24 **(B) entitled to deduct;**  
25 under IC 6-3-2.

26 (f) In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b)  
27 of the Internal Revenue Code) adjusted as follows:  
28 (1) Subtract income that is exempt from taxation under this article by the Constitution and statutes  
29 of the United States.  
30 (2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment  
31 included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist  
32 attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.  
33 (3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
34 owns property for which bonus depreciation was allowed in the current taxable year or in an earlier  
35 taxable year equal to the amount of adjusted gross income that would have been computed had an  
36 election not been made under Section 168(k) of the Internal Revenue Code to apply bonus  
37 depreciation to the property in the year that it was placed in service.  
38 (4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code  
39 (concerning net operating losses).  
40 (5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that  
41 placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in  
42 the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income  
43 that would have been computed had an election for federal income tax purposes not been made for  
44 the year in which the property was placed in service to take deductions under Section 179 of the  
45 Internal Revenue Code in a total amount exceeding the sum of:  
46 (A) twenty-five thousand dollars (\$25,000) to the extent deductions under Section 179 of the  
47 Internal Revenue Code were not elected as provided in clause (B); and



1 (B) for taxable years beginning after December 31, 2017, the deductions elected under Section  
2 179 of the Internal Revenue Code on property acquired in an exchange if:

3 (i) the exchange would have been eligible for nonrecognition of gain or loss under Section  
4 1031 of the Internal Revenue Code in effect on January 1, 2017;

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

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

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

13 (6) Subtract income that is:

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

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

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

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

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

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

30 (B) 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 (C) with regard to any amounts of income under Section 965 of the Internal Revenue Code  
34 distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code  
35 attributable to such distributed amounts and not reported to the beneficiary.

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

39 (10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as  
40 a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any  
41 interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section  
42 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an  
43 interest expense is considered paid or accrued only in the first taxable year the deduction would have  
44 been allowable under Section 163 of the Internal Revenue Code if the limitation under Section  
45 163(j)(1) of the Internal Revenue Code did not exist.

46 (11) Add an amount equal to the deduction for qualified business income that was claimed by the  
47 taxpayer for the taxable year under Section 199A of the Internal Revenue Code.



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

3 **(13) Add an amount equal to the remainder of:**

- 4 (A) the amount allowable under Section 274(n) of the Internal Revenue Code; minus  
5 (B) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code, if  
6 Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years  
7 beginning after December 31, 2020.

8 **(14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an**  
9 **amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the**  
10 **Internal Revenue Code as follows:**

11 (A) If a taxpayer has an excess business loss under this subdivision and also has  
12 modifications under subdivisions (3) and (5) for property placed in service during the  
13 taxable year, the taxpayer shall treat a portion of the taxable year modifications for that  
14 property as occurring in the taxable year the property is placed in service and a portion of  
15 the modifications as occurring in the immediate following taxable year.

16 (B) The portion of the modifications under subdivisions (3) and (5) for property placed in  
17 service during the taxable year treated as occurring in the taxable year in which the  
18 property is placed in service equals:

- 19 (i) the modification for the property otherwise determined under this section; minus  
20 (ii) the excess business loss disallowed under this subdivision;

21 but not less than zero (0).

22 (C) The portion of the modifications under subdivisions (3) and (5) for property placed in  
23 service during the taxable year treated as occurring in the taxable year immediately  
24 following the taxable year in which the property is placed in service equals the modification  
25 for the property otherwise determined under this section minus the amount in clause (B).

26 (D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall  
27 be first allocated to the modification under subdivision (3), then to the modification under  
28 subdivision (5).

29 ~~(13)~~ **(15) 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 (g) Subsections ~~(a)(26)~~; **(a)(34)**, ~~(b)(17)~~; **(b)(18)**, ~~(d)(16)~~; **(d)(17)**, ~~(e)(16)~~; **(e)(17)**, or ~~(f)(13)~~ **(f)(15)**  
34 may not be construed to require an add back or allow a deduction or exemption more than once for a  
35 particular add back, deduction, or exemption.

36 (h) For taxable years beginning after December 25, 2016, if:

37 (1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit  
38 foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the  
39 earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign  
40 corporation is permitted to reduce the federal adjusted gross income or federal taxable income of  
41 the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this  
42 section to the extent permitted under the Internal Revenue Code, however, in no case shall this  
43 permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for  
44 purposes of this section to be less than zero (0); and

45 (2) the Internal Revenue Service issues guidance that such an income or deduction is not reported  
46 directly on a federal tax return or is to be reported in a manner different than specified in this  
47 section, this section shall be construed as if federal adjusted gross income or federal taxable income



1 included the income or deduction.

2 SECTION 67. IC 6-3-1-11, AS AMENDED BY P.L.146-2020, SECTION 22, IS AMENDED TO  
3 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 11. (a) The term  
4 "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and  
5 in effect on ~~January 1, 2020~~; **March 31, 2021**.

6 (b) Whenever the Internal Revenue Code is mentioned in this article, **or in another provision of the**  
7 **Indiana Code that cites to the definition of "Internal Revenue Code" provided in this section**, the  
8 particular provisions that are referred to, together with all the other provisions of the Internal Revenue  
9 Code in effect on ~~January 1, 2020~~; **March 31, 2021**, that pertain to the provisions specifically mentioned,  
10 shall be regarded as incorporated in this article by reference and have the same force and effect as though  
11 fully set forth in this article. To the extent the provisions **of the Internal Revenue Code** apply to this  
12 article, regulations adopted under Section 7805(a) of the Internal Revenue Code, and in effect on ~~January~~  
13 ~~1, 2020~~; **March 31, 2021**, shall be regarded as rules adopted by the department under this article, unless  
14 the department adopts specific rules that supersede the regulation.

15 (c) An amendment to the Internal Revenue Code made by an act passed by Congress before ~~January~~  
16 ~~1, 2020~~; **March 31, 2021**, other than the federal 21st Century Cures Act (P.L. 114-255) and the federal  
17 Disaster Tax Relief and Airport and Airway Extension Act of 2017 (P.L. 115-63), that is effective for any  
18 taxable year that began before ~~January 1, 2020~~; **March 31, 2021**, and that affects:

- 19 (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
- 20 (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
- 21 (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
- 22 (4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue
- 23 Code);
- 24 (5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue
- 25 Code); or
- 26 (6) taxable income (as defined in Section 832 of the Internal Revenue Code);

27 is also effective for that same taxable year for purposes of determining adjusted gross income under  
28 section 3.5 of this chapter **and IC 6-5.5-1-2**.

29 (d) This subsection applies to a taxable year ending before January 1, 2013. The following provisions  
30 of the Internal Revenue Code that were amended by the Tax Relief Act, Unemployment Insurance  
31 Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) are treated as though they were not  
32 amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010  
33 (P.L. 111-312):

- 34 (1) Section 1367(a)(2) of the Internal Revenue Code pertaining to an adjustment of basis of the stock
- 35 of shareholders.
- 36 (2) Section 871(k)(1)(C) and 871(k)(2)(C) of the Internal Revenue Code pertaining the treatment
- 37 of certain dividends of regulated investment companies.
- 38 (3) Section 897(h)(4)(A)(ii) of the Internal Revenue Code pertaining to regulated investment
- 39 companies qualified entity treatment.
- 40 (4) Section 512(b)(13)(E)(iv) of the Internal Revenue Code pertaining to the modification of tax
- 41 treatment of certain payments to controlling exempt organizations.
- 42 (5) Section 613A(c)(6)(H)(ii) of the Internal Revenue Code pertaining to the limitations on
- 43 percentage depletion in the case of oil and gas wells.
- 44 (6) Section 451(i)(3) of the Internal Revenue Code pertaining to special rule for sales or dispositions
- 45 to implement Federal Energy Regulatory Commission or state electric restructuring policy for
- 46 qualified electric utilities.
- 47 (7) Section 954(c)(6) of the Internal Revenue Code pertaining to the look-through treatment of



1 payments between related controlled foreign corporation under foreign personal holding company  
2 rules.

3 The department shall develop forms and adopt any necessary rules under IC 4-22-2 to implement this  
4 subsection.

5 SECTION 68. IC 6-3-2-2.5, AS AMENDED BY P.L.234-2019, SECTION 11, IS AMENDED TO  
6 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2.5. (a) This section  
7 applies to a resident person.

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

11 (c) An Indiana net operating loss equals **the sum of:**

12 (1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the  
13 Internal Revenue Code, adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in  
14 subsection (d)(1) **and, in the case of an individual, reduced by any deductions allowable in  
15 determining the federal net operating loss for the taxable year, but not allowable in  
16 determining federal adjusted gross income;** ~~plus~~

17 **(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and  
18 IC 6-3-1-3.5(f)(14); and**

19 ~~(3)~~ **(3)** for taxable years beginning after December 31, ~~2017~~, **2020**, a loss for a taxable year  
20 disallowed because of Section 461(l) of the Internal Revenue Code, without any modifications under  
21 subsection (d).

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

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

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

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

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

29 (D) ~~IC 6-3-1-3.5(a)(26);~~ **IC 6-3-1-3.5(a)(34);**

30 (E) IC 6-3-1-3.5(f)(11); and

31 (F) ~~IC 6-3-1-3.5(f)(13);~~ **IC 6-3-1-3.5(f)(15).**

32 (2) An Indiana net operating loss includes a net operating loss that arises when the applicable  
33 modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the taxpayer's federal  
34 adjusted gross income (as defined in Section 62 of the Internal Revenue Code) for the taxable year  
35 in which the Indiana net operating loss is determined.

36 (e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall  
37 be available as a deduction from the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the  
38 carryover year provided in subsection (f), **but not in excess of the taxpayer's adjusted gross income  
39 (as defined in IC 6-3-1-3.5) in the carryover year determined without regard to this section.**

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

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

43 (2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years  
44 after the taxable year of the loss.

45 (g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the  
46 earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The  
47 amount of the Indiana net operating loss remaining after the deduction is taken under this section in a



1 taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating  
2 loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss  
3 carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier  
4 of the following:

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

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

8 SECTION 69. IC 6-3-2-2.6, AS AMENDED BY P.L.234-2019, SECTION 12, IS AMENDED TO  
9 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2.6. (a) This section  
10 applies to a corporation or a nonresident person.

11 (b) Corporations and nonresident persons are entitled to a net operating loss deduction. The amount  
12 of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses  
13 carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December  
14 31, 2011.

15 (c) An Indiana net operating loss equals **the sum of:**

16 (1) the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the  
17 Internal Revenue Code, derived from sources within Indiana and adjusted for certain modifications  
18 required by IC 6-3-1-3.5 as set forth in subsection (d)(1) **and, for a nonresident individual,**  
19 **reduced by any deductions from Indiana sources allowable in determining the federal net**  
20 **operating loss for the taxable year, but not allowable in determining federal adjusted gross**  
21 **income; plus**

22 **(2) the excess business loss deduction disallowed under IC 6-3-1-3.5(a)(29) and**  
23 **IC 6-3-1-3.5(f)(14); and**

24 ~~(2) (3)~~ (3) for taxable years beginning after December 31, ~~2017~~; **2020**, the portion of the loss for a  
25 taxable year disallowed because of Section 461(l) of the Internal Revenue Code and incurred from  
26 Indiana sources, without any modifications under subsection (d). Any net operating loss under this  
27 subdivision shall be computed in a manner consistent with the computation of adjusted gross income  
28 under IC 6-3.

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

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

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

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

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

36 (D) ~~IC 6-3-1-3.5(a)(26)~~; **IC 6-3-1-3.5(a)(34)**;

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

38 (F) ~~IC 6-3-1-3.5(b)(17)~~; **IC 6-3-1-3.5(b)(18)**;

39 (G) IC 6-3-1-3.5(d)(13);

40 (H) ~~IC 6-3-1-3.5(d)(16)~~; **IC 6-3-1-3.5(d)(17)**;

41 (I) IC 6-3-1-3.5(e)(13);

42 (J) ~~IC 6-3-1-3.5(e)(16)~~; **IC 6-3-1-3.5(e)(17)**;

43 (K) IC 6-3-1-3.5(f)(11); and

44 (L) ~~IC 6-3-1-3.5(f)(13)~~; **IC 6-3-1-3.5(f)(15)**.

45 (2) The amount of the taxpayer's net operating loss that is derived from sources within Indiana shall  
46 be determined in the same manner that the amount of the taxpayer's adjusted gross income derived  
47 from sources within Indiana is determined under section 2 of this chapter for the same taxable year





1 during which each loss was incurred.

2 (3) An Indiana net operating loss includes a net operating loss that arises when the applicable  
3 modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the **sum of:**

4 **(A) either:**

5 **(i) the taxpayer's federal taxable income** (as defined in Section 63 of the Internal Revenue  
6 Code), if the taxpayer is a corporation, **nonresident estate, or nonresident trust;** or ~~when the~~  
7 ~~applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed~~ or

8 **(ii) the taxpayer's federal adjusted gross income** (as defined by Section 62 of the Internal  
9 Revenue Code), if the taxpayer is a nonresident ~~person;~~ **individual;**

10 for the taxable year in which the Indiana net operating loss is determined; **and**

11 **(B) the modifications required for federal net operating losses for the taxable year of the**  
12 **Indiana net operating loss under Section 172(d) of the Internal Revenue Code or Section**  
13 **512(b) of the Internal Revenue Code. If a modification reduces a net operating loss, such**  
14 **modification shall be treated as a positive number for purposes of this subdivision, and a**  
15 **modification that increases a net operating loss shall be treated as a negative number for**  
16 **purposes of this subdivision.**

17 (e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall  
18 be available as a deduction from the taxpayer's adjusted gross income derived from sources within Indiana  
19 (as defined in section 2 of this chapter) in the carryover year provided in subsection (f), **but not in excess**  
20 **of the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the carryover year**  
21 **determined without to the deduction allowable under this section.**

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

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

25 (2) An Indiana net operating loss may not be carried over for more than twenty (20) taxable years  
26 after the taxable year of the loss.

27 (g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the  
28 earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The  
29 amount of the Indiana net operating loss remaining after the deduction is taken under this section in a  
30 taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating  
31 loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss  
32 carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier  
33 of the following:

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

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

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

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

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

42 (i) In the case of a life insurance company, this section shall be applied by substituting life insurance  
43 company taxable income (as defined in Section 801 the Internal Revenue Code) in place of references to  
44 taxable income (as defined in Section 63 of the Internal Revenue Code).

45 SECTION 70. IC 6-3-2-10, AS AMENDED BY P.L.182-2009(ss), SECTION 196, IS AMENDED TO  
46 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 10. (a) ~~An individual~~  
47 ~~who received unemployment compensation, as defined in subsection (c); during the taxable year is~~



1 entitled to a deduction from the individual's adjusted gross income for that taxable year in the amount  
2 determined using the following formula:

3 STEP ONE: Determine the greater of zero (0) or the difference between:

4 (A) the sum of:

- 5 (i) the federal adjusted gross income of the individual (or the individual and the individual's  
6 spouse, in the case of a joint return); as defined in Section 62 of the Internal Revenue Code;  
7 plus  
8 (ii) the amount of unemployment compensation excluded from federal gross income, as defined  
9 in Section 61 of the Internal Revenue Code, under Section 85(c) of the Internal Revenue Code;  
10 minus

11 (B) the base amount as defined in subsection (b):

12 STEP TWO: Determine the greater of zero (0) or the difference between:

13 (A) the individual's unemployment compensation for the taxable year; minus

14 (B) one-half (1/2) of the amount determined under STEP ONE:

15 (b) As used in this section, "base amount" means:

- 16 (1) twelve thousand dollars (\$12,000) in all cases not covered by subdivision (2) or (3);  
17 (2) eighteen thousand dollars (\$18,000) in the case of an individual who files a joint return for the  
18 taxable year; or  
19 (3) zero (0); in the case of an individual who:  
20 (A) is married at the close of the taxable year, as determined under Section 143 of the Internal  
21 Revenue Code;  
22 (B) does not file a joint return for the taxable year; and  
23 (C) does not live apart from the individual's spouse at all times during the taxable year.

24 (c) As used in this section, "unemployment compensation" means the amount of unemployment  
25 compensation that is included in the individual's federal gross income under Section 85 of the Internal  
26 Revenue Code. (a) For purposes of this section, "excess adjusted gross income" means the greater  
27 of zero (0) or one-half (1/2) of:

- 28 (1) the individual's adjusted gross income or the combined adjusted gross income of the  
29 individual and the individual's spouse, if the individual files a joint return with the individual's  
30 spouse, as determined under Section 62 of the Internal Revenue Code; plus  
31 (2) any unemployment compensation excluded from federal gross income under Section 85(c)  
32 of the Internal Revenue Code; minus  
33 (3) the following amount:  
34 (A) Eighteen thousand dollars (\$18,000) for an individual who files a joint tax return with  
35 the individual's spouse.  
36 (B) Zero dollars (\$0) if the individual:  
37 (i) is married at the close of the taxable year, as determined under Section 143 of the  
38 Internal Revenue Code;  
39 (ii) does not file a joint return for the taxable year; and  
40 (iii) does not live apart from the individual's spouse at all times during the taxable year.  
41 (C) Twelve thousand dollars (\$12,000) for an individual not described in clause (A) or (B).

42 (b) "Eligible unemployment compensation" means unemployment compensation received by an  
43 individual and included in the individual's gross income under Section 85 of the Internal Revenue  
44 Code plus any unemployment compensation received by the individual excluded from gross income  
45 under Section 85(c) of the Internal Revenue Code. The term does not include amounts not taxable  
46 under this article as a result of 45 U.S.C. 352.

47 (c) An individual is entitled to a deduction against the individual's adjusted gross income in an



1 amount equal to the greater of zero (0) or the remainder of:

2 (1) eligible unemployment compensation; minus

3 (2) excess adjusted gross income.

4 SECTION 71. IC 6-3.1-24-2.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
5 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 2.5. As used in this chapter, "qualified**  
6 **Indiana investment fund" means any private fund that meets the definition of a venture capital**  
7 **fund in 17 CFR 275.203(l)-1 and that is certified by the Indiana economic development corporation**  
8 **as provided in section 7.5 of this chapter.**

9 SECTION 72. IC 6-3.1-24-3, AS AMENDED BY P.L.193-2005, SECTION 16, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 3. As used in this chapter, "qualified**  
11 **investment capital" means debt or equity capital that is provided to a qualified Indiana business or a**  
12 **qualified Indiana investment fund after December 31, 2003. However, the term does not include debt**  
13 **that:**

14 (1) is provided by a financial institution (as defined in IC 5-13-4-10) after May 15, 2005; and

15 (2) is secured by a valid mortgage, security agreement, or other agreement or document that  
16 establishes a collateral or security position for the financial institution that is senior to all collateral  
17 or security interests of other taxpayers that provide debt or equity capital to the qualified Indiana  
18 business.

19 SECTION 73. IC 6-3.1-24-4.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
20 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 4.5. (a) As used in this chapter,**  
21 **"substantial presence" means:**

22 (1) maintaining a company headquarters in Indiana; or

23 (2) maintaining at least seventy-five percent (75%) of a company's total payroll in Indiana.

24 (b) Notwithstanding subsection (a), a company receiving qualified investment capital from a  
25 qualified Indiana investment fund shall be considered to have substantial presence in Indiana if the  
26 company commits to relocate:

27 (1) its headquarters; or

28 (2) seventy-five percent (75%) of its total payroll;

29 to Indiana within one (1) year of receiving qualified investment capital from a qualified Indiana  
30 investment fund.

31 SECTION 74. IC 6-3.1-24-6, AS AMENDED BY P.L.4-2005, SECTION 97, IS AMENDED TO  
32 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 6. A taxpayer that:**

33 (1) provides qualified investment capital to a qualified Indiana business or a qualified Indiana  
34 investment fund; and

35 (2) fulfills the requirements of the Indiana economic development corporation under section 12.5  
36 of this chapter;

37 is entitled to a credit against the ~~person's~~ taxpayer's state tax liability in a taxable year equal to the  
38 amount specified in section ~~10 8~~ or 8.5 of this chapter, **whichever is applicable.**

39 SECTION 75. IC 6-3.1-24-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
40 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 7.5. (a) The Indiana economic**  
41 **development corporation may certify that an investment fund is a qualified Indiana investment**  
42 **fund if the corporation determines that the fund meets the definition in section 2.5 of this chapter**  
43 **and the requirements in subsection (b).**

44 (b) The Indiana economic development corporation may only certify a fund as a qualified  
45 Indiana investment fund if the fund makes investments according to a policy that:

46 (1) requires eligible companies to be primarily focused on the commercialization of research  
47 and development, technology transfer, or application of new technology; and



1 (2) prioritizes investments in companies that:

2 (A) have received a grant, loan, or other investment funds provided by the Indiana  
3 twenty-first century research and technology fund established by IC 5-28-16-2; or

4 (B) maintain a substantial presence in Indiana.

5 (c) An investment fund must apply to be certified as a qualified Indiana investment fund on a  
6 form prescribed by the Indiana economic development corporation.

7 (d) If an investment fund is certified as a qualified Indiana investment fund under this section,  
8 the Indiana economic development corporation shall provide a copy of the certification to the  
9 investors in the qualified Indiana investment fund for inclusion in tax filings.

10 SECTION 76. IC 6-3.1-24-8, AS AMENDED BY P.L.172-2011, SECTION 67, IS AMENDED TO  
11 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8. (a) A certification provided under  
12 section 7 of this chapter must include notice to the investors of the maximum amount of tax credits  
13 available under this chapter for the provision of qualified investment capital to the qualified Indiana  
14 business.

15 (b) For a calendar year ending before January 1, 2011, the maximum amount of tax credits available  
16 under this chapter for the provision of qualified investment capital to a particular qualified Indiana  
17 business equals the lesser of:

18 (1) the total amount of qualified investment capital provided to the qualified Indiana business in the  
19 calendar year, multiplied by twenty percent (20%); or

20 (2) five hundred thousand dollars (\$500,000).

21 (c) For a calendar year beginning after December 31, 2010, **and ending before January 1, 2022**, the  
22 maximum amount of tax credits available under this chapter for the provision of qualified investment  
23 capital to a particular qualified Indiana business equals the lesser of the following:

24 (1) The total amount of qualified investment capital provided to the qualified Indiana business in  
25 the calendar year, multiplied by twenty percent (20%).

26 (2) One million dollars (\$1,000,000).

27 (d) For a calendar year beginning after **December 31, 2021**, the maximum amount of tax credits  
28 available under this chapter for the provision of qualified investment capital to a particular  
29 qualified Indiana business equals the lesser of the following:

30 (1) The total amount of qualified investment capital provided to the qualified Indiana business  
31 in the calendar year, multiplied by twenty-five percent (25%).

32 (2) One million dollars (\$1,000,000).

33 (e) Notwithstanding subsection (d), for a calendar year beginning after December 31, 2021, the  
34 maximum amount of tax credits available under this chapter for the provision of qualified  
35 investment capital to a particular qualified Indiana business, if the qualified Indiana business is a  
36 minority business enterprise or a women's business enterprise, equals the lesser of the following:

37 (1) The total amount of qualified investment capital provided to the qualified Indiana business  
38 in the calendar year, multiplied by thirty percent (30%).

39 (2) One million five hundred thousand dollars (\$1,500,000).

40 SECTION 77. IC 6-3.1-24-8.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
41 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 8.5. (a) A certification provided under  
42 section 7.5 of this chapter must include notice to investors of the maximum amount of tax credits  
43 available under this chapter for the provision of qualified investment capital to the qualified  
44 Indiana investment fund.

45 (b) The maximum amount of tax credits available under this chapter for the provision of  
46 qualified investment capital to a qualified Indiana investment fund equals the lesser of the  
47 following:



1           **(1) The total amount of qualified investment capital provided to the qualified Indiana**  
2           **investment fund in the calendar year, multiplied by twenty percent (20%).**

3           **(2) Five million dollars (\$5,000,000).**

4           SECTION 78. IC 6-3.1-24-9 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. ~~Sec. 9:~~ The total  
5 amount of tax credits that may be approved by the corporation under this chapter in a particular calendar  
6 year for qualified investment capital provided during that calendar year may not exceed twelve million  
7 five hundred thousand dollars (\$12,500,000). An amount of an unused credit carried over by a taxpayer  
8 from a previous calendar year may not be considered in determining the amount of proposed investments  
9 that the Indiana economic development corporation may certify under this chapter.

10          SECTION 79. IC 6-3.1-24-10 IS REPEALED [EFFECTIVE JANUARY 1, 2022]. ~~Sec. 10:~~ Subject to  
11 sections 8 and 13 of this chapter, the amount of the credit to which a taxpayer is entitled under section  
12 6 of this chapter equals the product of:

13           (1) twenty percent (20%); multiplied by

14           (2) the amount of the qualified investment capital provided to a qualified Indiana business by the  
15 taxpayer in the taxable year.

16          SECTION 80. IC 6-3.1-24-12, AS AMENDED BY P.L.158-2019, SECTION 14, IS AMENDED TO  
17 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12. (a) If the amount of the credit  
18 determined under section ~~10 8~~ or **8.5** of this chapter for a taxpayer in a taxable year exceeds the taxpayer's  
19 state tax liability for that taxable year, the taxpayer may carry the excess credit over for a period not to  
20 exceed the taxpayer's following five (5) taxable years. The amount of the credit carryover from a taxable  
21 year shall be reduced to the extent that the carryover is used by the taxpayer to obtain a credit under this  
22 chapter for any subsequent taxable year. A taxpayer is not entitled to a carryback or a refund of any  
23 unused credit amount.

24          (b) If the corporation certifies a credit for an investment that is made after June 30, 2020, and before  
25 July 1, 2029, the taxpayer may assign all or part of the credit to which the taxpayer is entitled under this  
26 chapter, subject to the limitations set forth in subsection (c).

27          (c) The following apply to the assignment of a credit under this chapter:

28           (1) A taxpayer may not assign all or part of a credit or credits to a particular person in amounts that  
29 are less than ten thousand dollars (\$10,000).

30           (2) Before a credit may be assigned, the taxpayer must notify the corporation of the assignment of  
31 the credit in the manner prescribed by the corporation.

32           (3) An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the  
33 assignment on the taxpayer's and assignee's state tax returns for the year in which the assignment  
34 is made, in the manner prescribed by the department.

35           (4) Once a particular credit or credits are assigned, the assignee may not assign all or part of the  
36 credit or credits to another person.

37           (5) A taxpayer may not receive value in connection with an assignment under this section that  
38 exceeds the value of that part of the credit assigned.

39          (d) The corporation shall collect and compile data on the assignments of tax credits under this chapter  
40 and determine the effectiveness of each assignment in getting projects completed. The corporation shall  
41 report its findings under this subsection to the legislative council in an electronic format under IC 5-14-6  
42 before November 1, 2022. This subsection expires January 1, 2023.

43          SECTION 81. IC 6-3.1-24-12.5, AS AMENDED BY P.L.193-2005, SECTION 20, IS AMENDED TO  
44 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: Sec. 12.5. (a) A taxpayer wishing to obtain  
45 a credit under this chapter must apply to the Indiana economic development corporation for a certification  
46 that the taxpayer's proposed investment plan would qualify for a credit under this chapter.

47          (b) The application required under subsection (a) must include:



- 1 (1) the name and address of the taxpayer;
- 2 (2) the name and address of each proposed recipient of the taxpayer's proposed investment;
- 3 (3) the amount of the proposed investment;
- 4 (4) a copy of the certification issued under section 7 or 7.5 of this chapter that the proposed recipient
- 5 is a qualified Indiana business or **qualified Indiana investment fund, whichever is applicable;**
- 6 and
- 7 (5) any other information required by the Indiana economic development corporation.

8 (c) If the Indiana economic development corporation determines that  
9 ~~(1) the proposed investment would qualify the taxpayer for a credit under this chapter, and~~  
10 ~~(2) the amount of the proposed investment would not result in the total amount of tax credits~~  
11 ~~certified for the calendar year exceeding twelve million five hundred thousand dollars~~  
12 ~~(\$12,500,000);~~

13 the corporation ~~shall~~ **may** certify the taxpayer's proposed investment plan.

14 (d) To receive a credit under this chapter, the taxpayer must provide qualified investment capital to  
15 a qualified Indiana business or **qualified Indiana investment fund, whichever is applicable,** according  
16 to the taxpayer's certified investment plan within two (2) years after the date on which the Indiana  
17 economic development corporation certifies the investment plan.

18 (e) Upon making the investment required under subsection (d), the taxpayer shall provide proof of the  
19 investment to the Indiana economic development corporation.

20 (f) Upon receiving proof of a taxpayer's investment under subsection (e), the Indiana economic  
21 development corporation shall issue the taxpayer a certificate indicating that the taxpayer has fulfilled the  
22 requirements of the corporation and that the taxpayer is entitled to a credit under this chapter.

23 **(g) Notwithstanding subsection (f), if a taxpayer is issued a certificate by the Indiana economic**  
24 **development corporation for an investment made in a qualified Indiana investment fund, a**  
25 **taxpayer may not claim the credit as provided in section 13 of this chapter before July 1, 2023.**

26 ~~(g)~~ (h) A taxpayer forfeits the right to a tax credit attributable to an investment certified under  
27 subsection (c) if the taxpayer fails to make the proposed investment within the period required under  
28 subsection (d).

29 SECTION 82. IC 6-3.1-24-15 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
30 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022]: **Sec. 15. (a) Before January 1, 2022, the**  
31 **total amount of credits that may be awarded by the Indiana economic development corporation**  
32 **under this chapter for investment plans certified as provided in section 12.5 of this chapter that**  
33 **propose investing qualified investment capital in a particular qualified Indiana business during a**  
34 **particular calendar year is twelve million five hundred thousand dollars (\$12,500,000).**

35 **(b) After December 31, 2021, the total amount of credits that may be awarded by the Indiana**  
36 **economic development corporation under this chapter for investment plans certified as provided**  
37 **in section 12.5 of this chapter that propose investing qualified investment capital in a particular**  
38 **qualified Indiana business or qualified Indiana investment fund during a particular calendar year**  
39 **is twenty million dollars (\$20,000,000), provided that not more than seven million five hundred**  
40 **thousand dollars (\$7,500,000) may be awarded for proposed investments of qualified investment**  
41 **capital in a qualified Indiana investment fund.**

42 SECTION 83. IC 6-3.1-30.5-13, AS AMENDED BY P.L.108-2019, SECTION 123, IS AMENDED  
43 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 13. (a) The total amount of tax credits**  
44 **awarded under this chapter may not exceed nine million five hundred thousand dollars (\$9,500,000) in**  
45 **the state fiscal year beginning July 1, 2016, and ending June 30, 2017.**

46 **(b) The total amount of tax credits awarded under this chapter in a state fiscal year may not exceed the**  
47 **following:**



1 (1) Twelve million five hundred thousand dollars (\$12,500,000) for the state fiscal year beginning  
2 July 1, 2017, and ending June 30, 2018.

3 (2) Fourteen million dollars (\$14,000,000) for the state fiscal year beginning July 1, 2018, and  
4 ending June 30, 2019.

5 (3) Fifteen million dollars (\$15,000,000) for the state fiscal year beginning July 1, 2019, and ending  
6 June 30, 2020.

7 (4) Sixteen million five hundred thousand dollars (\$16,500,000) for each the state fiscal year:

8 (1) beginning after June 30, 2020, July 1, 2020, and ending June 30, 2021; and

9 (2) beginning after July 1, 2023, and each state fiscal year thereafter.

10 (5) Seventeen million five hundred thousand dollars (\$17,500,000) for the state fiscal year  
11 beginning July 1, 2021, and ending June 30, 2022.

12 (6) Eighteen million five hundred thousand dollars (\$18,500,000) for the state fiscal year  
13 beginning July 1, 2022, and ending June 30, 2023.

14 SECTION 84. IC 6-3.1-35.8 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

16 **Chapter 35.8. Foster Care Support Tax Credit**

17 **Sec. 1. (a) As used in this chapter, "foster care" means living in a place licensed under IC 31-27.**

18 **(b) As used in this chapter, "person" means an individual, a corporation, a limited liability  
19 company, a partnership, or another legal entity.**

20 **(c) As used in this chapter, "qualifying foster care organization" means an organization that  
21 meets the following qualifications:**

22 **(1) The organization is exempt from federal income taxes under Section 501(c)(3) of the  
23 Internal Revenue Code.**

24 **(2) The organization provides:**

25 **(A) foster care prevention services and programs as required by 42 U.S.C. 671; or**

26 **(B) direct assistance to individuals in the foster care system.**

27 **(3) The organization spends at least fifty percent (50%) of its available revenue on qualified  
28 services to Indiana residents.**

29 **(4) The organization affirms that it will continue spending at least fifty percent (50%) of its  
30 available revenue on qualified services to Indiana residents.**

31 **(5) The organization provides ongoing qualified services to at least two hundred (200) Indiana  
32 residents.**

33 **(d) As used in this chapter, "state fiscal year" means a twelve (12) month period beginning on  
34 July 1 and ending on June 30.**

35 **(e) As used in this chapter, "state tax liability" means the taxpayer's total tax liability that is  
36 incurred under:**

37 **(1) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax); and**

38 **(2) IC 6-5.5 (the financial institutions tax);**

39 **as computed after the application of the credits that, under IC 6-3.1-1-2, are to be applied before  
40 the credit provided by this chapter.**

41 **(f) As used in this chapter, "tax credit" means a deduction from any tax otherwise due under  
42 IC 6-3 or IC 6-5.5.**

43 **Sec. 2. A person who makes a monetary contribution to a qualifying foster care organization  
44 shall receive a tax credit as provided in section 3 of this chapter.**

45 **Sec. 3. (a) Subject to the limitations provided in subsection (b) and sections 5 and 6 of this  
46 chapter, the department shall grant a tax credit against any state tax liability due equal to fifty  
47 percent (50%) of the amount of the monetary contribution by a person to a qualifying foster care**



1 organization that is approved by the department of child services under section 4(c) of this chapter.

2 (b) The tax credit which a taxpayer receives under this chapter may not exceed ten thousand  
3 dollars (\$10,000) for any taxable year of the taxpayer.

4 (c) If a person that is:

5 (1) exempt from adjusted gross income tax (IC 6-3-1 through IC 6-3-7) under IC 6-3-2-2.8(2);

6 or

7 (2) a partnership;

8 does not have any tax liability against which the credit provided by this section may be applied, a  
9 shareholder or a partner of the business firm is entitled to a credit against the shareholder's or  
10 partner's liability under the adjusted gross income tax.

11 (d) The amount of the tax credit provided by this section under subsection (c) is equal to:

12 (1) the tax credit determined for the business firm for the taxable year under subsection (a);  
13 multiplied by

14 (2) the percentage of the business firm's distributive income to which the shareholder or the  
15 partner is entitled.

16 The tax credit provided by this section is in addition to any credit to which a shareholder or partner  
17 is otherwise entitled under this chapter. However, a business firm and a shareholder or partner of  
18 that business firm may not claim a credit under this chapter for the same monetary contribution  
19 to a qualifying foster care organization.

20 Sec. 4. (a) Any business firm or person that desires to claim a tax credit as provided in this  
21 chapter shall file with the department, in the form that the department may prescribe, an  
22 application stating the amount of the contribution or investment that it proposes to make that  
23 would qualify for a tax credit, and the amount sought to be claimed as a credit.

24 (b) The department shall promptly notify an applicant whether, or the extent to which, the tax  
25 credit is allowable in the state fiscal year in which the application is filed, as provided in section 5  
26 of this chapter. If the credit is allowable in that state fiscal year, the applicant shall within thirty  
27 (30) days after receipt of the notice file with the department a statement, in the form and  
28 accompanied by the proof of payment as the department may prescribe, setting forth that the  
29 amount to be claimed as a credit under this chapter has been paid to a qualifying foster care  
30 organization for an approved program or purpose, or permanently set aside in a special account  
31 to be used solely for an approved program or purpose.

32 (c) The department may disallow any credit claimed under this chapter for which the statement  
33 or proof of payment is not filed within the thirty (30) day period. An organization must apply to the  
34 department of child services for approval as a qualifying foster care organization for purposes of  
35 this chapter. The department of child services shall approve each organization applicant that is a  
36 qualifying foster care organization as defined in section 1(c) of this chapter and provide a list of  
37 each approved organization annually to the department before July 1 of each year.

38 Sec. 5. (a) The amount of tax credits allowed under this chapter may not exceed two million  
39 dollars (\$2,000,000) in the state fiscal year beginning July 1, 2021, through June 30, 2025.

40 (b) The department shall record the time of filing of each application for allowance of a tax  
41 credit required under section 4 of this chapter and shall approve the applications, if they otherwise  
42 qualify for a tax credit under this chapter, in the chronological order in which the applications are  
43 filed in the state fiscal year.

44 (c) When the total tax credits approved under this section equal the maximum amount allowable  
45 in any state fiscal year, no application thereafter filed for that same fiscal year shall be approved.  
46 However, if any applicant for whom a credit has been approved fails to file the statement of proof  
47 of payment required under section 4 of this chapter, an amount equal to the credit previously





1 allowed or set aside for the applicant may be allowed to any subsequent applicant in the year. In  
2 addition, the department may, if the applicant so requests, approve a credit application, in whole  
3 or in part, with respect to the next succeeding state fiscal year.

4 **Sec. 6. A tax credit shall be allowable under this chapter only for the taxable year of the taxpayer**  
5 **in which the contribution qualifying for the credit is paid. A taxpayer is not entitled to a refund of**  
6 **any unused credit.**

7 **Sec. 7. This chapter applies to taxable years beginning after December 31, 2021.**

8 **Sec. 8. This chapter expires July 1, 2025.**

9 SECTION 85. IC 6-3.6-7-24, AS AMENDED BY P.L.10-2019, SECTION 40, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 24. (a) This section applies only to a county  
11 that is a member of a regional development authority under IC 36-7.6.

12 (b) The adopting body for the county may impose a tax rate on the adjusted gross income tax of local  
13 taxpayers that is not greater than:

14 (1) in the case of a county described in IC 36-7.6-4-2(c)(2), twenty-five thousandths of one percent  
15 (0.025%); or

16 (2) in the case of any other county to which this section applies, ~~five-hundredths~~ **five-tenths** of one  
17 percent (~~0.05%~~) **(0.50%)**.

18 (c) The revenue from a tax under this section may be used only for the purpose of transferring the  
19 revenue in the regional development authority under IC 36-7.6.

20 SECTION 86. IC 6-3.6-9-1, AS AMENDED BY P.L.126-2016, SECTION 1, IS AMENDED TO  
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) ~~A trust account within the state general~~  
22 ~~fund shall be established for each county that imposes a tax. Any revenue derived from the imposition~~  
23 ~~of the tax by a county shall be deposited in that county's trust account in the state general fund. The~~  
24 ~~county's trust account shall be maintained by the budget agency for each county without consideration~~  
25 ~~for the county's allocation of tax revenue among the purposes authorized by this article. The state budget~~  
26 ~~agency shall maintain an accounting for each county imposing a tax based on annual returns filed~~  
27 ~~by or for county taxpayers. Any undistributed amounts so accounted for shall be held in reserve~~  
28 ~~for the respective counties separate from the state general fund.~~

29 (b) Any income earned on money held in a trust account under subsection (a) becomes a part of that  
30 trust account. **Undistributed amounts shall be invested by the treasurer of state and the income**  
31 **earned shall be credited to the counties based on each county's undistributed amount.**

32 (c) ~~Any revenue remaining in a trust account established under subsection (a) at the end of a fiscal year~~  
33 ~~does not revert to the state general fund.~~

34 SECTION 87. IC 6-3.6-9-4, AS ADDED BY P.L.243-2015, SECTION 10, IS AMENDED TO READ  
35 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. Revenue derived from the imposition of the tax  
36 shall, in the manner prescribed by this chapter, be distributed to the county that imposed it. The amount  
37 that is to be distributed to a county during an ensuing calendar year equals the amount of tax revenue that  
38 the budget agency determines has been:

39 (1) received from that county for a taxable year ending in a calendar year preceding the calendar year  
40 in which the determination is made; and

41 (2) reported on an annual return or amended return processed by the department in the state fiscal  
42 year ending before July 1, **or for a federal income tax deadline set after July 1, a date set by the**  
43 **department for a period of not more than sixty (60) days beyond the federal deadline**, of the  
44 calendar year in which the determination is made;

45 as adjusted for refunds of tax made in the state fiscal year.

46 SECTION 88. IC 6-3.6-9-4.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 4.1. The budget agency shall adjust the**



1 amounts determined under section 4 of this chapter for the credits claimed against local income  
2 taxes under IC 6-3.6-8-6 and IC 6-3.1-19. The adjustments made by the budget agency may be  
3 phased-in over several fiscal years until the credits are fully accounted for.

4 SECTION 89. IC 6-3.6-9-19 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ  
5 AS FOLLOWS [EFFECTIVE JULY 1, 2023]: Sec. 19. Before October 1, 2023, and October 1 of each  
6 year thereafter, the state department of revenue shall provide to each county a report for the fiscal  
7 year ending in the calendar year of the report. The report shall contain at least the following  
8 information:

- 9 (1) The number of returns filed by single, joint, and married filing separate status.
- 10 (2) The number of returns filed by full-year and filers who are not full-year residents.
- 11 (3) The amounts billed to county taxpayers for underpayment of tax during the fiscal year.
- 12 (4) The amounts collected from county taxpayers for amounts billed prior to the end of the  
13 state fiscal year ending in the calendar year of the report.
- 14 (5) The amounts reported on the individual lines of the annual returns filed by or for county  
15 taxpayer during the fiscal year ending in the calendar year of the report.

16 If the amounts reported on one (1) or more individual returns can reasonably identify the return  
17 information of one (1) or more county taxpayers or can reasonably result in a disclosure not  
18 permitted under Section 6103 of the Internal Revenue Code, the department may redact those  
19 amounts and such other amounts necessary to prevent the disclosure of the return information of  
20 such county taxpayers.

21 SECTION 90. IC 6-5.5-1-2, AS AMENDED BY P.L.234-2019, SECTION 16, IS AMENDED TO  
22 READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2021 (RETROACTIVE)]: Sec. 2. (a) Except as  
23 provided in subsections (b) through (d), "adjusted gross income" means taxable income as defined in  
24 Section 63 of the Internal Revenue Code, adjusted as follows:

- 25 (1) Add the following amounts:
  - 26 (A) An amount equal to a deduction allowed or allowable under Section 166, Section 585, or  
27 Section 593 of the Internal Revenue Code.
  - 28 (B) An amount equal to a deduction allowed or allowable under Section 170 of the Internal  
29 Revenue Code.
  - 30 (C) An amount equal to a deduction or deductions allowed or allowable under Section 63 of the  
31 Internal Revenue Code for taxes based on or measured by income and levied at the state level by  
32 a state of the United States or levied at the local level by any subdivision of a state of the United  
33 States.
  - 34 (D) The amount of interest excluded under Section 103 of the Internal Revenue Code or under  
35 any other federal law, minus the associated expenses disallowed in the computation of taxable  
36 income under Section 265 of the Internal Revenue Code.
  - 37 (E) An amount equal to the deduction allowed under Section 172 or 1212 of the Internal Revenue  
38 Code for net operating losses or net capital losses.
  - 39 (F) For a taxpayer that is not a large bank (as defined in Section 585(c)(2) of the Internal  
40 Revenue Code), an amount equal to the recovery of a debt, or part of a debt, that becomes  
41 worthless to the extent a deduction was allowed from gross income in a prior taxable year under  
42 Section 166(a) of the Internal Revenue Code.
  - 43 (G) Add the amount necessary to make the adjusted gross income of any taxpayer that owns  
44 property for which bonus depreciation was allowed in the current taxable year or in an earlier  
45 taxable year equal to the amount of adjusted gross income that would have been computed had  
46 an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus  
47 depreciation to the property in the year that it was placed in service.



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

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

9 (ii) for taxable years beginning after December 31, 2017, the deductions elected under Section  
10 179 of the Internal Revenue Code on property acquired in an exchange if the exchange would  
11 have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal  
12 Revenue Code in effect on January 1, 2017, the exchange is not eligible for nonrecognition of  
13 gain or loss under Section 1031 of the Internal Revenue Code, and the taxpayer made an  
14 election to take deductions under Section 179 of the Internal Revenue Code with regard to the  
15 acquired property in the year that the property was placed into service. The amount of  
16 deductions allowable for an item of property under this item may not exceed the amount of  
17 adjusted gross income realized on the property that would have been deferred under the  
18 Internal Revenue Code in effect on January 1, 2017.

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

28 (J) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal  
29 Revenue Code for active financing income under Subpart F, Subtitle A, Chapter 1, Subchapter  
30 N of the Internal Revenue Code.

31 **(K) Add an amount equal to the remainder of:**

32 **(i) the amount allowable under Section 274(n) of the Internal Revenue Code; minus**

33 **(ii) the amount otherwise allowable under Section 274(n) of the Internal Revenue Code,**  
34 **if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for taxable years**  
35 **beginning after December 31, 2020.**

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 **(I) An amount equal to the deduction disallowed pursuant to:**

28 **(i) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206**  
29 **and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public**  
30 **Law 116-260); and**

31 **(ii) Section 3134(e) of the Internal Revenue Code.**

32 (3) Make the following adjustments:

33 (A) Subtract the amount of any interest expense paid or accrued in the current taxable year but  
34 not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue  
35 Code.

36 (B) Add any interest expense paid or accrued in a previous taxable year but allowed as a  
37 deduction under Section 163 of the Internal Revenue Code in the current taxable year.

38 For purposes of this subdivision, an interest expense is considered paid or accrued only in the first  
39 taxable year the deduction would have been allowable under Section 163 of the Internal Revenue  
40 Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

41 (b) In the case of a credit union, "adjusted gross income" for a taxable year means the total transfers  
42 to undivided earnings minus dividends for that taxable year after statutory reserves are set aside under  
43 IC 28-7-1-24.

44 (c) In the case of an investment company, "adjusted gross income" means the company's federal  
45 taxable income adjusted as follows:

46 (1) Add the amount excluded from federal gross income under Section 103 of the Internal Revenue  
47 Code for interest received on an obligation of a state other than Indiana, or a political subdivision



1 of such a state, that is acquired by the taxpayer after December 31, 2011.

2 (2) Make the following adjustments:

3 (A) Subtract the amount of any interest expense paid or accrued in the current taxable year but  
4 not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue  
5 Code.

6 (B) Add any interest expense paid or accrued in a previous taxable year but allowed as a  
7 deduction under Section 163 of the Internal Revenue Code in the current taxable year.

8 For purposes of this subdivision, an interest expense is considered paid or accrued only in the first  
9 taxable year the deduction would have been allowable under Section 163 of the Internal Revenue  
10 Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

11 (3) Multiply the amount determined after the adjustments in subdivisions (1) and (2) by the quotient  
12 of:

13 (A) the aggregate of the gross payments collected by the company during the taxable year from  
14 old and new business upon investment contracts issued by the company and held by residents of  
15 Indiana; divided by

16 (B) the total amount of gross payments collected during the taxable year by the company from  
17 the business upon investment contracts issued by the company and held by persons residing  
18 within Indiana and elsewhere.

19 (d) As used in subsection (c), "investment company" means a person, copartnership, association,  
20 limited liability company, or corporation, whether domestic or foreign, that:

21 (1) is registered under the Investment Company Act of 1940 (15 U.S.C. 80a-1 et seq.); and

22 (2) solicits or receives a payment to be made to itself and issues in exchange for the payment:

23 (A) a so-called bond;

24 (B) a share;

25 (C) a coupon;

26 (D) a certificate of membership;

27 (E) an agreement;

28 (F) a pretended agreement; or

29 (G) other evidences of obligation;

30 entitling the holder to anything of value at some future date, if the gross payments received by the  
31 company during the taxable year on outstanding investment contracts, plus interest and dividends  
32 earned on those contracts (by prorating the interest and dividends earned on investment contracts  
33 by the same proportion that certificate reserves (as defined by the Investment Company Act of 1940)  
34 is to the company's total assets) is at least fifty percent (50%) of the company's gross payments upon  
35 investment contracts plus gross income from all other sources except dividends from subsidiaries  
36 for the taxable year. The term "investment contract" means an instrument listed in clauses (A)  
37 through (G).

38 SECTION 91. IC 6-6-13-15, AS AMENDED BY P.L.218-2017, SECTION 57, IS AMENDED TO  
39 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 15. The department shall transfer aviation fuel  
40 excise taxes collected under this chapter to the treasurer of state for deposit **as follows:**

41 (1) Before July 1, 2017, in the state general fund. ~~and~~

42 (2) After June 30, 2017, **and before July 1, 2021**, as follows:

43 (A) Fifty percent (50%) in the state general fund.

44 (B) Fifty percent (50%) in the airport development grant fund established by IC 8-21-11-4.

45 **(3) After June 30, 2021, in the airport development grant fund established by IC 8-21-11-4.**

46 SECTION 92. IC 6-7-2-0.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ  
47 AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 0.5. As used in this chapter, "closed system**



1 **cartridge" means a sealed, prefilled, and disposable container of consumable material in which the**  
2 **container is inserted directly into a vapor product, and is not intended to be opened or accessible**  
3 **through customary or reasonably foreseeable handling or use.**

4 SECTION 93. IC 6-7-2-0.7 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ**  
5 **AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 0.7. As used in this chapter, "consumable material"**  
6 **has the meaning set forth in IC 6-7-4-2.**

7 SECTION 94. IC 6-7-2-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
8 Sec. 2. As used in this chapter, "distributor" means a person who:

9 (1) manufactures, sells, barter, exchanges, or distributes ~~tobacco taxable~~ products in Indiana to  
10 retail dealers for the purpose of resale;

11 (2) ~~purchases tobacco products~~ **purchases taxable products** directly from a manufacturer of  
12 ~~tobacco products; of taxable products; or~~

13 (3) purchases for resale ~~tobacco taxable~~ products from a wholesaler, jobber, or distributor outside  
14 of Indiana who is not a distributor holding a license issued under this chapter.

15 SECTION 95. IC 6-7-2-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ**  
16 **AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 3.5. As used in this chapter, "taxable product"**  
17 **means tobacco products or closed system cartridges, or both.**

18 SECTION 96. IC 6-7-2-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
19 Sec. 4. As used in this chapter, "retail dealer" means a person engaged in the business of selling ~~tobacco~~  
20 **taxable** products to ultimate consumers.

21 SECTION 97. IC 6-7-2-5.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ**  
22 **AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5.5. As used in this chapter, "vapor product" has**  
23 **the meaning set forth in IC 6-7-4-8.**

24 SECTION 98. IC 6-7-2-7, AS AMENDED BY P.L.205-2013, SECTION 129, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7. (a) A tax is imposed on the distribution of  
26 tobacco products in Indiana at the rate of:

27 (1) twenty-four percent (24%) of the wholesale price of tobacco products other than moist snuff; or

28 (2) for moist snuff, forty cents (\$0.40) per ounce, and a proportionate tax at the same rate on all  
29 fractional parts of an ounce. If the tax calculated for a fractional part of an ounce carried to the third  
30 decimal place results in the numeral in the third decimal place being greater than four (4), the  
31 amount of the tax shall be rounded to the next additional cent.

32 (b) The distributor of the tobacco products, including a person that sells tobacco products through an  
33 Internet web site, is liable for the tax imposed under subsection (a). The tax is imposed at the time the  
34 distributor:

35 (1) brings or causes tobacco products to be brought into Indiana for distribution;

36 (2) manufactures tobacco products in Indiana for distribution; or

37 (3) transports tobacco products to retail dealers in Indiana for resale by those retail dealers.

38 (c) The Indiana general assembly finds that the tax rate on smokeless tobacco should reflect the  
39 relative risk between such products and cigarettes.

40 **(d) A consumer who purchases untaxed closed system cartridges from a distributor or retailer,**  
41 **including closed system cartridges purchased through an Internet web site, a catalog, or other**  
42 **similar means, is liable for the tax imposed under subsection (a).**

43 SECTION 99. IC 6-7-2-7.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ**  
44 **AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7.5. (a) A tax is imposed on the distribution of**  
45 **closed system cartridges in Indiana at the rate of ten cents (\$0.10) per fluid milliliter of consumable**  
46 **material.**

47 **(b) The distributor of closed system cartridges, including a person that sells closed system**



1 cartridges through an Internet web site, is liable for the tax imposed under subsection (a). The tax  
2 is imposed at the time the distributor:

- 3 (1) brings or causes closed system cartridges to be brought into Indiana for distribution;
- 4 (2) manufactures closed system cartridges in Indiana for distribution; or
- 5 (3) transports closed system cartridges to retail dealers in Indiana for resale by those retail  
6 dealers.

7 (c) A consumer who purchases untaxed closed system cartridges from a distributor or retailer,  
8 including closed system cartridges purchased through an Internet web site, a catalog, or other  
9 similar means, is liable for the tax imposed under subsection (a).

10 SECTION 100. IC 6-7-2-8, AS AMENDED BY P.L.205-2013, SECTION 130, IS AMENDED TO  
11 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 8. (a) A distributor, including a person that  
12 sells ~~tobacco products~~ **taxable products** through an Internet web site, must obtain a license under this  
13 section before it distributes ~~tobacco products~~ **taxable products** in Indiana. The department shall issue  
14 licenses to applicants that qualify under this section. A license issued under this section is valid for one  
15 (1) year unless revoked or suspended by the department and is not transferable.

16 (b) An applicant for a license under this section must submit proof to the department of the  
17 appointment of an agent for service of process in Indiana if the applicant is:

- 18 (1) an individual whose principal place of residence is outside Indiana; or
- 19 (2) a person, other than an individual, that has its principal place of business outside Indiana.

20 (c) To obtain or renew a license under this section, a person must:

- 21 (1) submit, for each location where it intends to distribute ~~tobacco~~ **taxable** products, an application  
22 that includes all information required by the department;
- 23 (2) pay a fee of twenty-five dollars (\$25) at the time of application; and
- 24 (3) at the time of application, post a bond, issued by a surety company approved by the department,  
25 in an amount not less than one thousand dollars (\$1,000) and conditioned on the applicant's  
26 compliance with this chapter.

27 (d) If business is transacted at two (2) or more places by one (1) distributor, a separate license must  
28 be obtained for each place of business.

29 (e) Each license must be numbered, show the name and address of the distributor, and be posted in a  
30 conspicuous place at the place of business for which it is issued.

31 (f) If the department determines that a bond provided by a licensee is inadequate, the department may  
32 require a new bond in the amount necessary to fully protect the state.

33 SECTION 101. IC 6-7-2-12, AS AMENDED BY P.L.166-2014, SECTION 34, IS AMENDED TO  
34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 12. Before the fifteenth day of each month,  
35 each distributor liable for ~~the a~~ tax imposed by this chapter shall:

36 (1) file a return with the department that includes all information required by the department  
37 including, but not limited to:

- 38 (A) name of distributor;
- 39 (B) address of distributor;
- 40 (C) license number of distributor;
- 41 (D) invoice date;
- 42 (E) invoice number;
- 43 (F) name and address of person from whom ~~tobacco~~ **taxable** products were purchased or name  
44 and address of person to whom ~~tobacco~~ **taxable** products were sold;
- 45 (G) the wholesale price for tobacco products other than moist snuff; ~~and~~
- 46 (H) for moist snuff, the weight of the moist snuff; and
- 47 (I) for closed system cartridges, the milliliters of consumable material sold; and



1 (2) pay the ~~tax~~ **taxes** for which it is liable under this chapter for the preceding month minus the  
2 amount specified in section 13 of this chapter.

3 All returns required to be filed and taxes required to be paid under this chapter must be made in an  
4 electronic format prescribed by the department.

5 SECTION 102. IC 6-7-2-13, AS AMENDED BY P.L.191-2016, SECTION 7, IS AMENDED TO  
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 13. A distributor that files a complete return  
7 and pays the ~~tax~~ **taxes** due within the time specified in section 12 of this chapter is entitled to deduct and  
8 retain from the tax a collection allowance of seven-thousandths (0.007) of the amount due. If a distributor  
9 files an incomplete report, the department may reduce the collection allowance by an amount that does  
10 not exceed the lesser of:

- 11 (1) ten percent (10%) of the collection allowance; or
- 12 (2) fifty dollars (\$50).

13 SECTION 103. IC 6-7-2-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
14 Sec. 14. The department shall credit or refund to a distributor the ~~tax~~ **taxes** paid under this chapter on  
15 ~~tobacco~~ **taxable** products that are:

- 16 (1) shipped outside Indiana;
- 17 (2) returned to the manufacturer; or
- 18 (3) destroyed by the distributor in the presence of an employee or agent of the department.

19 SECTION 104. IC 6-7-2-14.5, AS ADDED BY P.L.211-2007, SECTION 38, IS AMENDED TO  
20 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 14.5. (a) In determining the amount of ~~tax~~  
21 **taxes** imposed by this chapter that a distributor must remit under section 12 of this chapter, the distributor  
22 shall, subject to subsections (c) and (d), deduct from the distributor's wholesale income subject to the tax  
23 imposed by this chapter that is derived from wholesale transactions made during a particular reporting  
24 period an amount equal to the distributor's receivables that:

- 25 (1) resulted from wholesale transactions on which the distributor has previously paid the ~~tax~~ **taxes**  
26 imposed by this chapter to the department; and
- 27 (2) were written off as an uncollectible debt for federal tax purposes under Section 166 of the  
28 Internal Revenue Code during the particular reporting period.

29 (b) If a distributor deducts a receivable under subsection (a) and subsequently collects all or part of  
30 that receivable, the distributor shall, subject to subsection (d)(5), include the amount collected as part of  
31 the distributor's wholesale income subject to the tax imposed by this chapter for the particular reporting  
32 period in which the distributor makes the collection.

33 (c) As used in this subsection, "affiliated group" means any combination of the following:

- 34 (1) An affiliated group within the meaning provided in Section 1504 of the Internal Revenue Code  
35 (except that the ownership percentage in Section 1504(a)(2) of the Internal Revenue Code shall be  
36 determined using fifty percent (50%) instead of eighty percent (80%)) or a relationship described  
37 in Section 267(b)(11) of the Internal Revenue Code.
- 38 (2) Two (2) or more partnerships (as defined in IC 6-3-1-19), including limited liability companies  
39 and limited liability partnerships, that have the same degree of mutual ownership as an affiliated  
40 group described in subdivision (1), as determined under the rules adopted by the department.

41 The right to a deduction under this section is not assignable to an individual or entity that is not part of  
42 the same affiliated group as the assignor.

43 (d) The following provisions apply to a deduction for a receivable treated as uncollectible debt under  
44 subsection (a):

- 45 (1) The deduction does not include interest.
- 46 (2) The amount of the deduction shall be determined in the manner provided by Section 166 of the  
47 Internal Revenue Code for bad debts but shall be adjusted to exclude:





1 (A) financing charges or interest;  
2 (B) uncollectible amounts on property that remain in the possession of the distributor until the  
3 full purchase price is paid;  
4 (C) expenses incurred in attempting to collect any debt; and  
5 (D) repossessed property.

6 (3) The deduction shall be claimed on the return for the period during which the receivable is written  
7 off as uncollectible in the claimant's books and records and is eligible to be deducted for federal  
8 income tax purposes. For purposes of this subdivision, a claimant who is not required to file federal  
9 income tax returns may deduct an uncollectible receivable on a return filed for the period in which  
10 the receivable is written off as uncollectible in the claimant's books and records and would be  
11 eligible for a bad debt deduction for federal income tax purposes if the claimant were required to  
12 file a federal income tax return.

13 (4) If the amount of uncollectible receivables claimed as a deduction by a distributor for a particular  
14 reporting period exceeds the amount of the distributor's taxable wholesale sales for that reporting  
15 period, the distributor may file a refund claim under IC 6-8.1-9. However, the deadline for the refund  
16 claim shall be measured from the due date of the return for the reporting period on which the  
17 deduction for the uncollectible receivables could first be claimed.

18 (5) For purposes of reporting a payment received on a previously claimed uncollectible receivable,  
19 any payments made on a debt or account shall be applied first proportionally to the taxable  
20 wholesale price of the property and the part of the receivable attributable to the tax imposed by this  
21 chapter, and secondly to interest, service charges, and any other charges.

22 SECTION 105. IC 6-7-2-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
23 Sec. 15. Every manufacturer, importer, broker, or shipper of ~~tobacco~~ **taxable** products must register with  
24 the department before it sells or otherwise distributes ~~tobacco~~ **taxable** products to distributors.

25 SECTION 106. IC 6-7-2-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
26 Sec. 16. Every manufacturer, importer, broker, or shipper of ~~tobacco~~ **taxable** products that sells or  
27 otherwise distributes ~~tobacco~~ **taxable** products to distributors shall, before the fifteenth day of each  
28 month, submit proof to the department of all of its sales or other distributions to distributors in the  
29 preceding month.

30 SECTION 107. IC 6-7-2-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
31 Sec. 18. A person who distributes ~~tobacco~~ **taxable** products without a license issued under this chapter  
32 commits a Class B misdemeanor.

33 SECTION 108. IC 6-7-2-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
34 Sec. 19. A manufacturer of ~~tobacco~~ **taxable** products who does not comply with the requirements of  
35 section 15 or 16 of this chapter commits a Class B misdemeanor.

36 SECTION 109. IC 6-7-2-21, AS AMENDED BY P.L.158-2013, SECTION 103, IS AMENDED TO  
37 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 21. A distributor who knowingly:  
38 (1) acts as a distributor without a license;  
39 (2) makes a false statement in a report under this chapter; or  
40 (3) does not pay ~~the a~~ tax for which the distributor is liable under this chapter;  
41 commits a Class B misdemeanor. However, the offense is a Level 6 felony if it is committed with intent  
42 to evade the tax imposed by this chapter or to defraud the state.

43 SECTION 110. IC 6-7-4 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ  
44 AS FOLLOWS [EFFECTIVE JULY 1, 2022]:  
45 **Chapter 4. Electronic Cigarette Tax**  
46 **Sec. 1. As used in this chapter, "closed system cartridge" has the meaning set forth in**  
47 **IC 6-7-2-0.5.**



1       Sec. 2. As used in this chapter, "consumable material" means any liquid solution or other  
2 material used in an open system container that is depleted as the vapor product is used. The term  
3 does not include closed system cartridges (as defined in IC 6-7-2-0.5).

4       Sec. 3. As used in this chapter, "department" means the department of state revenue and  
5 includes its employees and agents.

6       Sec. 4. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5.

7       Sec. 5. As used in this chapter, "open system container" means all containers of consumable  
8 material for intended use in a vapor product and for which the container is intended to be refillable.  
9 The term does not include closed system cartridges (as defined in IC 6-7-2-0.5).

10       Sec. 6. As used in this chapter, "person" has the meaning set forth in IC 6-7-1-4.

11       Sec. 7. As used in this chapter, "retail dealer" means a person engaged in the selling of  
12 consumable material, vapor products, or both to ultimate consumers.

13       Sec. 8. (a) Except as provided in subsection (b), as used in this chapter, "vapor product" means  
14 any of the following:

15       (1) A device, such as an electronic cigarette, that employs a mechanical heating element,  
16 battery, or electronic circuit, regardless of shape or size, that can be used to produce vapor  
17 from consumable material that may or may not be sold with the device.

18       (2) Any open system container of a consumable material in a solution or other form that is  
19 intended to be used with or in a device described in subdivision (1).

20       (3) Disposable vapor product devices that are attached to a closed system cartridge and  
21 intended for single use.

22       (b) The term "vapor product" does not include closed system cartridges (as defined in  
23 IC 6-7-2-0.5).

24       Sec. 9. (a) An excise tax, known as the electronic cigarette tax, is imposed on the retail sale of  
25 consumable material and vapor products in Indiana.

26       (b) The electronic cigarette tax equals ten percent (10%) of the gross retail income received by  
27 the retail dealer for the sale.

28       (c) The person who acquires consumable material or vapor products in a retail transaction is  
29 liable for the tax on the transaction, and, except as otherwise incorporated in this chapter, shall pay  
30 the tax to the retail dealer as a separate added amount to the consideration in the transaction. A  
31 retail dealer that either:

32       (1) has a physical presence in Indiana, as described in IC 6-2.5-2-1(c); or

33       (2) meets one (1) or both of the thresholds in IC 6-2.5-2-1(d);

34 shall collect and remit the tax as an agent for the state.

35       (d) If the tax is not collected by the retail dealer, the consumer is responsible to remit the tax to  
36 the department. A retail dealer that is required to collect and remit tax under this chapter is jointly  
37 and severally liable for uncollected tax absent proof of exemption or payment by the purchaser.

38       (e) Before the fifteenth day of each month, each retail dealer liable for the collection and  
39 remittance of the tax imposed by this chapter shall:

40       (1) file a return with the department that includes all information required by the department  
41 including, but not limited to:

42       (A) the name of the retail dealer;

43       (B) the address of the retail dealer; and

44       (C) the certificate number of the retail dealer's electronic cigarette retail dealer's  
45 certificate; and

46       (2) pay the tax for which it is liable under this chapter for the preceding month.

47 All returns required to be filed and taxes required to be paid under this chapter must be made in



1 an electronic format prescribed by the department.

2 (f) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties,  
3 definitions, exemptions, and administration apply to the imposition and administration of the tax  
4 imposed under this section, except to the extent such provisions are in conflict or inconsistent with  
5 the specific provisions of this chapter.

6 (g) A marketplace facilitator (as defined in IC 6-2.5-1-21.9) who is considered a retail merchant  
7 under IC 6-2.5-4-18 for a transaction to which this chapter applies shall collect and remit electronic  
8 cigarette taxes imposed on the retail transaction.

9 Sec. 10. (a) It is unlawful for any retail dealer to sell consumable material or vapor products in  
10 Indiana unless the retail dealer has a valid electronic cigarette retail dealer's certificate issued by  
11 the department.

12 (b) The department shall issue certificates to applicants that qualify under this section. A  
13 certificate issued under this section is valid for one (1) year unless revoked or suspended by the  
14 department and is not transferable. An electronic cigarette retail dealer's certificate may be  
15 revoked or suspended by the department in the same manner, for the same reasons, and is subject  
16 to the same procedures as for the revocation or suspension of a retail merchant's certificate under  
17 IC 6-2.5-8-7.

18 (c) An applicant for a certificate under this section must submit proof to the department of the  
19 appointment of an agent for service of process in Indiana if the applicant is:

- 20 (1) an individual whose principal place of residence is outside Indiana; or  
21 (2) a person, other than an individual, that has its principal place of business outside Indiana.

22 (d) To obtain or renew a certificate under this section, a person must:

- 23 (1) submit, for each location where it intends to distribute consumable material or vapor  
24 products, an application that includes all information required by the department;  
25 (2) pay a fee of twenty-five dollars (\$25) at the time of application; and  
26 (3) at the time of application, post a bond, issued by a surety company approved by the  
27 department, in an amount not less than one thousand dollars (\$1,000) and conditioned on the  
28 applicant's compliance with this chapter.

29 (e) If business is transacted at two (2) or more places by one (1) retail dealer, a separate  
30 certificate must be obtained for each place of business.

31 (f) Each certificate must be numbered, show the name and address of the retail dealer, and be  
32 posted in a conspicuous place at the place of business for which it is issued.

33 (g) If the department determines that a bond provided by a certificate is inadequate, the  
34 department may require a new bond in the amount necessary to fully protect the state.

35 Sec. 11. A retail dealer that sells consumable material or vapor products in Indiana without  
36 having obtained an electronic cigarette retail dealer's certificate, or after the retail dealer's  
37 certificate has been revoked or suspended by the department, commits a Class A misdemeanor.

38 Sec. 12. An individual who:

- 39 (1) is an individual retail dealer or an employee, an officer, or a member of a corporate or  
40 partnership retail dealer; and  
41 (2) has a duty to remit electronic cigarette taxes to the department;

42 holds those taxes in trust for the state and is personally liable for the payment of those taxes, plus  
43 any penalties and interest attributable to those taxes, to the state. If the individual knowingly fails  
44 to collect or remit those taxes to the state, the individual commits a Level 6 felony.

45 Sec. 13. All revenue from the tax imposed by this chapter must be deposited in the state general  
46 fund.

47 Sec. 14. The department may adopt rules under IC 4-22-2 necessary to enforce this chapter,



1 **including emergency rules under IC 4-22-2-37.1.**

2 SECTION 111. IC 6-8.1-1-1, AS AMENDED BY P.L.156-2020, SECTION 29, IS AMENDED TO  
3 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. "Listed taxes" or "taxes" includes only the  
4 pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the supplemental wagering tax (IC 4-33-12); the  
5 riverboat wagering tax (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II gambling  
6 game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1) (repealed); the utility receipts and utility  
7 services use taxes (IC 6-2.3); the state gross retail and use taxes (IC 6-2.5); the adjusted gross income tax  
8 (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the county adjusted gross income tax (IC  
9 6-3.5-1.1) (repealed); the county option income tax (IC 6-3.5-6) (repealed); the county economic  
10 development income tax (IC 6-3.5-7) (repealed); the local income tax (IC 6-3.6); the auto rental excise  
11 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  
12 (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax collected under a reciprocal  
13 agreement under IC 6-8.1-3; the vehicle excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13);  
14 the commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on recreational vehicles and truck  
15 campers (IC 6-6-5.1); the hazardous waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment  
16 rental excise tax (IC 6-6-15); the vehicle sharing excise tax (IC 6-6-16); the cigarette tax (IC 6-7-1); **the**  
17 **closed system cartridge tax (IC 6-7-2-7.5); the electronic cigarette tax (IC 6-7-4);** the beer excise tax  
18 (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 excise tax  
19 (IC 7.1-4-4.5); the petroleum severance tax (IC 6-8-1); the various innkeeper's taxes (IC 6-9); the various  
20 food and beverage taxes (IC 6-9); the county admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection  
21 fee (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3 and IC 9-20-18); the fees and  
22 penalties assessed for overweight vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the  
23 department is required to collect or administer.

24 SECTION 112. IC 6-8.1-3-16, AS AMENDED BY P.L.234-2019, SECTION 29, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 16. (a) The department shall prepare a list of  
26 all outstanding tax warrants for listed taxes each month. The list shall identify each taxpayer liable for a  
27 warrant by name, address, amount of tax, and either Social Security number or employer identification  
28 number. Unless the department renews the warrant, the department shall exclude from the list a warrant  
29 issued more than ten (10) years before the date of the list. The department shall certify a copy of the list  
30 to the bureau of motor vehicles.

31 (b) The department shall prescribe and furnish tax release forms for use by tax collecting officials. A  
32 tax collecting official who collects taxes in satisfaction of an outstanding warrant shall issue to the  
33 taxpayers named on the warrant a tax release stating that the tax has been paid. The department may also  
34 issue a tax release:

35 (1) to a taxpayer who has made arrangements satisfactory to the department for the payment of the  
36 tax; or

37 (2) by action of the commissioner under IC 6-8.1-8-2(k).

38 (c) The department may not issue or renew:

39 (1) a certificate under IC 6-2.5-8 **or IC 6-7-4;**

40 (2) a license under IC 6-6-1.1 or IC 6-6-2.5; or

41 (3) a permit under IC 6-6-4.1;

42 to a taxpayer whose name appears on the most recent monthly warrant list, unless that taxpayer pays the  
43 tax, makes arrangements satisfactory to the department for the payment of the tax, or a release is issued  
44 under IC 6-8.1-8-2(k).

45 (d) The bureau of motor vehicles shall, before issuing the title to a motor vehicle under IC 9-17,  
46 determine whether the purchaser's or assignee's name is on the most recent monthly warrant list. If the  
47 purchaser's or assignee's name is on the list, the bureau shall enter as a lien on the title the name of the



1 state as the lienholder unless the bureau has received notice from the commissioner under IC 6-8.1-8-2(k).  
2 The tax lien on the title:  
3 (1) is subordinate to a perfected security interest (as defined and perfected in accordance with  
4 IC 26-1-9.1); and  
5 (2) shall otherwise be treated in the same manner as other title liens.  
6 (e) The commissioner is the custodian of all titles for which the state is the sole lienholder under this  
7 section. Upon receipt of the title by the department, the commissioner shall notify the owner of the  
8 department's receipt of the title.  
9 (f) The department shall reimburse the bureau of motor vehicles for all costs incurred in carrying out  
10 this section.  
11 (g) Notwithstanding IC 6-8.1-8, a person who is authorized to collect taxes, interest, or penalties on  
12 behalf of the department under IC 6-3 or IC 6-3.6 may not, except as provided in subsection (h) or (i),  
13 receive a fee for collecting the taxes, interest, or penalties if:  
14 (1) the taxpayer pays the taxes, interest, or penalties as consideration for the release of a lien placed  
15 under subsection (d) on a motor vehicle title; or  
16 (2) the taxpayer has been denied a certificate or license under subsection (c) within sixty (60) days  
17 before the date the taxes, interest, or penalties are collected.  
18 (h) In the case of a sheriff, subsection (g) does not apply if:  
19 (1) the sheriff collects the taxes, interest, or penalties within sixty (60) days after the date the sheriff  
20 receives the tax warrant; or  
21 (2) the sheriff collects the taxes, interest, or penalties through the sale or redemption, in a court  
22 proceeding, of a motor vehicle that has a lien placed on its title under subsection (d).  
23 (i) In the case of a person other than a sheriff:  
24 (1) subsection (g)(2) does not apply if the person collects the taxes, interests, or penalties within  
25 sixty (60) days after the date the commissioner employs the person to make the collection; and  
26 (2) subsection (g)(1) does not apply if the person collects the taxes, interest, or penalties through the  
27 sale or redemption, in a court proceeding, of a motor vehicle that has a lien placed on its title under  
28 subsection (d).  
29 (j) IC 5-14-3-4, IC 6-8.1-7-1, and any other law exempting information from disclosure by the  
30 department do not apply to this subsection. The department shall prepare a list of retail merchants whose  
31 registered retail merchant certificate has not been renewed under IC 6-2.5-8-1(h) or whose registered  
32 retail merchant certificate has been revoked under IC 6-2.5-8-7 **or whose electronic cigarette retail**  
33 **dealer's certificate has been revoked or suspended under IC 6-7-4-10.** The list compiled under this  
34 subsection must identify each retail merchant by name (including any name under which the retail  
35 merchant is doing business), address, and county. The department shall publish the list compiled under  
36 this subsection on the department's Internet web site (as operated under IC 4-13.1-2) and make the list  
37 available for public inspection and copying under IC 5-14-3. The department or an agent, employee, or  
38 officer of the department is immune from liability for the publication of information under this subsection.  
39 SECTION 113. IC 6-8.1-3-25, AS AMENDED BY P.L.10-2019, SECTION 42, IS AMENDED TO  
40 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. Notwithstanding any other law, the  
41 department shall deposit the amounts collected under a tax amnesty program carried out under section  
42 17 of this chapter after June 30, 2015, as follows:  
43 (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  
44 1, 2017) shall be distributed to counties in the same manner as otherwise provided by the appropriate  
45 chapter of the Indiana Code.  
46 (2) Eight percent (8%) of inheritance tax collected for resident decedents shall be distributed to  
47 counties in the manner provided under IC 6-4.1-9-6.



- 1 (3) County innkeeper's tax collected shall be deposited as required by IC 6-9.  
2 (4) County and municipal food and beverage tax collected shall be deposited as required by IC 6-9.  
3 (5) County admissions taxes collected shall be deposited as required by IC 6-9-13 and IC 6-9-28.  
4 (6) Aircraft license excise tax collected shall be deposited as required by IC 6-6-6.5-21.  
5 (7) Auto rental excise tax collected shall be deposited as required by IC 6-6-9-11.  
6 (8) Supplemental auto rental excise tax shall be deposited as otherwise required by the appropriate  
7 chapter of the Indiana Code.  
8 (9) Financial institutions tax collected shall be deposited as required by IC 6-5.5-8-2.  
9 (10) After making the deposits required under subdivisions (1) through (9), the first eighty-four  
10 million dollars (\$84,000,000) collected must be deposited into the Indiana regional cities  
11 development fund established by IC 5-28-38-2 **(before its repeal)**.  
12 (11) After making the deposits required under subdivisions (1) through (10), the next six million  
13 dollars (\$6,000,000) collected shall be transferred to the Indiana department of transportation to  
14 reimburse the Indiana department of transportation for money expended by the Indiana department  
15 of transportation under IC 8-23-2-18.5 (before its expiration) for the operation of the Hoosier State  
16 Rail Line. However, the total amount transferred under this subdivision to the Indiana department  
17 of transportation may not exceed the lesser of:  
18 (A) six million dollars (\$6,000,000); or  
19 (B) the total amount expended by the Indiana department of transportation under IC 8-23-2-18.5  
20 (before its expiration) for the operation of the Hoosier State Rail Line after June 30, 2015, and  
21 before July 1, 2017.  
22 (12) After making the deposits required under subdivisions (1) through (11), the next forty-two  
23 million dollars (\$42,000,000) collected must be deposited into the Indiana regional cities  
24 development fund established by IC 5-28-38-2 **(before its repeal)**. The amount deposited under this  
25 subdivision is appropriated to the Indiana economic development corporation for the purposes of  
26 the Indiana regional cities development fund.  
27 (13) After making the deposits required under subdivisions (1) through (12), the next twenty-nine  
28 million eight hundred seventy thousand dollars (\$29,870,000) shall be transferred as follows:  
29 (A) Eight million seven hundred thousand dollars (\$8,700,000) to the Indiana public retirement  
30 system for credit to the Indiana public employees' retirement fund established by IC 5-10.3-2-1.  
31 (B) Twenty million seven hundred thousand dollars (\$20,700,000) to the Indiana public  
32 retirement system for credit to the pre-1996 account of the Indiana state teachers' retirement fund  
33 established by IC 5-10.4-2-1.  
34 (C) Seventy thousand dollars (\$70,000) to the Indiana public retirement system for credit to the  
35 state excise police, gaming agent, gaming control officer, and conservation enforcement officers'  
36 retirement plan established by IC 5-10-5.5-2.  
37 (D) Two hundred thousand dollars (\$200,000) to the treasurer of state for credit to the trust fund  
38 under IC 10-12-1-11 for the state police pre-1987 benefit system.  
39 (E) Two hundred thousand dollars (\$200,000) to the treasurer of state for credit to the trust fund  
40 under IC 10-12-1-11 for the state police 1987 benefit system.  
41 The amounts transferred under this subdivision shall be used to pay costs that must be paid for any  
42 thirteenth check payments or similar supplemental check payments that are enacted by the general  
43 assembly and made to the members and beneficiaries of a public pension plan under HEA  
44 1161-2016. The amounts transferred under this subdivision are appropriated for the purposes of this  
45 subdivision.  
46 (14) After making the deposits required under subdivisions (1) through (13), the next ten million  
47 dollars (\$10,000,000) shall be deposited into the next generation Hoosier educators scholarship fund



1 established by IC 21-12-16-3.

2 (15) Any remaining amounts collected must be deposited into the state general fund.

3 SECTION 114. IC 6-8.1-4-1.6, AS AMENDED BY P.L.220-2014, SECTION 3, IS AMENDED TO  
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1.6. Subject to the discretion of the  
5 commissioner as set forth in section 1 of this chapter, the commissioner shall establish within the  
6 department a special tax division. The division shall do the following:

7 (1) Administer and enforce the following:

8 (A) Gasoline tax (IC 6-6-1.1).

9 (B) Special fuel tax (IC 6-6-2.5).

10 (C) Motor carrier fuel tax (IC 6-6-4.1).

11 (D) Cigarette tax (IC 6-7-1).

12 (E) Tobacco products tax **and closed system cartridge tax** (IC 6-7-2).

13 (F) Alcoholic beverage tax (IC 7.1-4).

14 (G) Petroleum severance tax (IC 6-8-1).

15 (H) Any other tax the commissioner designates.

16 (2) Upon the commissioner's request, conduct studies of the department's operations and recommend  
17 whatever changes seem advisable.

18 (3) Annually audit a statistical sampling of the returns filed for the taxes administered by the  
19 division.

20 (4) Annually audit a statistical sampling of registrants with the bureau of motor vehicles,  
21 international registration plan division.

22 (5) Review federal tax returns and other data that may be helpful in performing the division's  
23 function.

24 (6) Furnish, at the commissioner's request, information that the commissioner requires.

25 (7) Conduct audits requested by the commissioner or the commissioner's designee.

26 (8) Administer the statutes providing for motor carrier regulation (IC 8-2.1).

27 SECTION 115. IC 6-9-24-9, AS AMENDED BY P.L.172-2011, SECTION 110, IS AMENDED TO  
28 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the tax is imposed by a municipality  
29 under this chapter, the tax terminates January 1, ~~2022~~. **2023**.

30 (b) This chapter expires July 1, ~~2022~~. **2023**.

31 SECTION 116. IC 7.1-4-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:  
32 Sec. 5. The department shall deposit:

33 (1) four cents (\$0.04) of the beer excise tax rate collected on each gallon of beer or flavored malt  
34 beverage;

35 (2) one dollar (\$1) of the liquor excise tax rate collected on each gallon of liquor;

36 (3) ~~twenty cents (\$0.20)~~ **twenty-five cents (\$0.25)** of the wine excise tax rate collected on each  
37 gallon of wine;

38 (4) the entire amount of malt excise tax collected; and

39 (5) the entire amount of hard cider excise tax collected;

40 daily with the treasurer of state and not later than the fifth day of the following month shall cover them  
41 into the general fund of the state for distribution as provided in this chapter.

42 SECTION 117. IC 7.1-4-9-4, AS AMENDED BY P.L.224-2005, SECTION 26, IS AMENDED TO  
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. ~~Thirty-seven percent (37%)~~ **Twenty-two**  
44 **percent (22%)** of the money in the excise fund shall be deposited in the state general fund on the first  
45 day of June and the first day of December of each year.

46 SECTION 118. IC 7.1-4-9-7.5, AS ADDED BY P.L.224-2005, SECTION 28, IS AMENDED TO  
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7.5. ~~Thirty percent (30%)~~ **Forty-five percent**



1 (45%) of the money in the excise fund shall be deposited in the enforcement and administration fund  
2 under IC 7.1-4-10 on the first day of June and the first day of December of each year.

3 SECTION 119. IC 7.1-4-11-5 IS REPEALED [EFFECTIVE JULY 1, 2021]. ~~Sec. 5: The department  
4 shall deposit in the wine grape market development fund created under IC 7.1-4-13 five cents (\$0.05) of  
5 the wine excise tax rate collected on each gallon of wine under IC 7.1-4-4.~~

6 SECTION 120. IC 8-23-3-8, AS AMENDED BY P.L.153-2014, SECTION 16, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The public mass transportation fund is  
8 established for the purpose of promoting and developing public mass transportation in Indiana. The fund  
9 shall be administered by the department.

10 (b) The treasurer of state may invest the money in the fund in the same manner as other public funds  
11 may be invested.

12 (c) Money in the fund at the end of a fiscal year does not revert to the state general fund.

13 (d) This subsection applies to a calendar year beginning after December 31 of a calendar year in which  
14 an eligible county (as defined by IC 8-25-1-4) begins to carry out a public transportation project approved  
15 under IC 8-25. The distribution formula established by the department is subject to ~~annual review by the~~  
16 ~~budget committee and~~ approval by the budget director to ensure that a public mass transportation system  
17 located in a county other than an eligible county is not adversely affected by a public transportation  
18 project carried out under IC 8-25.

19 SECTION 121. IC 8-23-30-2, AS ADDED BY P.L.146-2016, SECTION 16, IS AMENDED TO  
20 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The local road and bridge matching  
21 grant fund is established to provide matching grants to local units for eligible projects.

22 (b) The department shall administer the fund.

23 (c) The fund consists of the following:

24 (1) Appropriations by the general assembly.

25 (2) Interest deposited in the fund under subsection (d).

26 (3) Money deposited in or transferred to the fund from any other source.

27 (d) The treasurer of state shall invest money in the fund not currently needed to meet the obligations  
28 of the fund in the same manner as other public money may be invested. Interest that accrues from these  
29 investments shall be deposited in the fund.

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

31 (f) Money in the fund is continuously appropriated for the purpose of the fund.

32 (g) **Money in the fund may not be transferred, assigned, or otherwise removed from the fund by**  
33 **the state board of finance, the budget agency, or any other agency until after budget committee**  
34 **review.**

35 SECTION 122. IC 10-11-10 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO  
36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

37 **Chapter 10. Internet Crimes Against Children Fund**

38 **Sec. 1. As used in this chapter, "fund" refers to the Internet crimes against children fund**  
39 **established by section 2 of this chapter.**

40 **Sec. 2. (a) The Internet crimes against children fund is established.**

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

42 **(c) The fund may be used only for the purposes described in sections 3 and 4 of this chapter.**

43 **(d) The fund shall be administered by the department.**

44 **(e) The expenses of administering the fund shall be paid from money in the fund.**

45 **Sec. 3. The department shall use money in the fund to pay for costs incurred by the department**  
46 **for training and purchasing equipment for the investigation of offenses:**

47 **(1) that involve the use of the Internet; and**





1 (2) in which a child is the alleged victim.

2 Sec. 4. (a) The department shall use not more than fifty percent (50%) of the money deposited  
3 in the fund during a state fiscal year to award grants to county, city, and town law enforcement  
4 agencies that agree to use the money to investigate Internet crimes against children in accordance  
5 with United States Department of Justice Internet Crimes Against Children Operational and  
6 Investigative Standards.

7 (b) The department shall establish:

8 (1) the amounts of grants awarded under this section; and

9 (2) criteria used to award grants under this section, which may include any of the following:

10 (A) The geographic location and population of the jurisdiction of a law enforcement agency.

11 (B) The number of reports of Internet crimes against children within the jurisdiction of a  
12 law enforcement agency.

13 (C) The past and current participation of a law enforcement agency in the department's  
14 Internet crimes against children task force.

15 (c) A county, city, or town law enforcement agency that wishes to receive a grant from the fund  
16 under this section must file a written application for the grant:

17 (1) on a form; and

18 (2) in the manner;

19 prescribed by the department.

20 SECTION 123. IC 10-14-3-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON  
21 PASSAGE]: Sec. 25. (a) **Except as provided in IC 4-12-18**, if the federal government or an agency or  
22 officer of the federal government offers the state or through the state a political subdivision, services,  
23 equipment, supplies, materials, or funds under a gift, grant, or loan for purposes of emergency  
24 management:

25 (1) the state, acting through the governor; or

26 (2) the political subdivision, acting with the consent of the governor and through its executive;  
27 may accept the offer.

28 (b) Upon the acceptance in subsection (a), the governor or the executive of the political subdivision  
29 may authorize an officer of the state or of the political subdivision to receive the services, equipment,  
30 supplies, materials, or funds:

31 (1) on behalf of the state or the political subdivision; and

32 (2) subject to the terms of the offer and the rules of the agency making the offer.

33 (c) If a person, firm, limited liability company, or corporation offers to the state or a political  
34 subdivision services, equipment, supplies, materials, or funds under gift, grant, or loan for purposes of  
35 emergency management:

36 (1) the state, acting through the governor; or

37 (2) the political subdivision, acting through its executive;  
38 may accept the offer.

39 (d) Upon the acceptance in subsection (c), the governor or the executive of the political subdivision  
40 may authorize an officer of the state or of the political subdivision to receive the services, equipment,  
41 supplies, materials, or funds:

42 (1) on behalf of the state or the political subdivision; and

43 (2) subject to the terms of the offer.

44 (e) A person, firm, limited liability company, or corporation owning or controlling real estate or other  
45 premises that voluntarily and without compensation grants a license or privilege or otherwise permits the  
46 designation or use of the whole or any part of the real estate or premises to shelter persons during an  
47 actual or impending national security, natural, or manmade emergency or disaster or a drill for any of



1 those situations, together with successors in interest, is not civilly liable by reason of:  
2 (1) the condition of the real estate or premises; or  
3 (2) the conduct of persons engaged in directing or seeking shelter;  
4 for negligently causing the death of or injury to any person on or about the real estate or premises or for  
5 loss of or damage to the property of any person during the emergency or disaster or during a drill.

6 SECTION 124. IC 12-15-1.3-18, AS ADDED BY P.L.217-2017, SECTION 78, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 18. (a) The definitions set forth in 460 IAC 6-3  
8 as of ~~January 1, 2017~~, **January 1, 2021**, apply to the terms that are used in this section.

9 **(b) As used in this section, "benefits" means allowances and services provided by employers to**  
10 **employees as compensation that is in addition to salary and wages, including but not limited to paid**  
11 **time off, health insurance, life insurance, worker's compensation, and qualifying pensions.**

12 ~~(b)~~ **(c)** The office of the secretary shall increase the reimbursement rate for services if the services are  
13 provided as follows:

14 (1) The services are provided to an individual who receives services under a Medicaid waiver under  
15 the federal home and community based services program.

16 (2) The individual is authorized under the Medicaid waiver described in subdivision (1) to receive  
17 any of the following services:

18 (A) Adult day services.

19 (B) Prevocational services.

20 (C) Residential habilitation and support.

21 (D) Respite.

22 ~~(E) Supported employment and~~ Extended services as defined in the family supports Medicaid  
23 waiver **and the community integration habilitation Medicaid waiver.**

24 ~~(F) Community habilitation and participation services: Day habilitation, as defined in the~~  
25 **family supports Medicaid waiver and the community integration habilitation Medicaid**  
26 **waiver.**

27 ~~(G) Workplace assistance, as defined in the family supports Medicaid waiver and the community~~  
28 **integration habilitation Medicaid waiver.**

29 ~~(H) Facility habilitation:~~

30 ~~(H)~~ **(H)** Residential habilitation and support (RHS daily).

31 ~~(I)~~ **(I)** Transportation services.

32 ~~(J)~~ **(J)** Participant assistance and care, as defined in the family supports Medicaid waiver.

33 ~~(K)~~ **(K)** Facility based support, as defined in the family supports Medicaid waiver and the  
34 community integration habilitation Medicaid waiver.

35 (3) The services are delivered to the individual by a direct care staff.

36 ~~(c)~~ **(d)** The amount of the increase in the reimbursement rate described in subsection ~~(b)~~ **(c)** for a state  
37 fiscal year beginning July 1, ~~2017~~, **2021, or upon approval of CMS**, or thereafter is the reimbursement  
38 rate in effect as of June 30, ~~2017~~, **2019**, for the services listed in subsection ~~(b)(2)~~ **(c)(2)** multiplied by  
39 ~~five percent (5%)~~. **seven percent (7%)**.

40 ~~(d)~~ **(e)** An authorized service provider shall use at least ~~seventy-five percent (75%)~~ **eighty-five percent**  
41 **(85%)** of the amount of the increase in the reimbursement rate to **pay payroll tax liabilities and to**  
42 **increase the wages and benefits paid to direct care staff in comparison to payroll tax liabilities, wages,**  
43 **and benefits paid to direct care staff as of the provider's most recent fiscal year ended on or before**  
44 **December 31, 2019**, who:

45 (1) are employed by the authorized service provider to provide services in Indiana; ~~and~~

46 (2) provide support services listed in subsection ~~(b)(2)~~ **(c)(2)**; ~~and~~

47 (3) **are paid on an hourly basis.**



1        ~~(e)~~ **(f)** If a provider does not use at least ~~seventy-five percent (75%)~~ **eighty-five percent (85%)** of the  
2 increase to **pay payroll tax liabilities and to increase wages and benefits** paid to direct care staff, the  
3 office shall recoup part or all of the increase in the reimbursement rate that the provider receives as  
4 provided in subsection ~~(g)~~: **(h)**.

5        ~~(f)~~ **(g)** An authorized service provider providing services in Indiana shall provide written and  
6 electronic notification of its plan to **pay payroll tax liabilities and to increase wages and benefits** to:

7            (1) direct care staff **described in subsection (e) who are** employed by the provider; and

8            (2) the office of the secretary;

9 within thirty (30) days after the office implements an increase in reimbursement rates.

10        ~~(g)~~ **(h)** The office may recoup the difference between ~~seventy-five percent (75%)~~ **eighty-five percent**  
11 **(85%)** of the amount received by a provider as a result of increased reimbursement rates and the amount  
12 of the increase that is actually used by the provider to **pay payroll tax liabilities and to pay an increase**  
13 in wages **and benefits** to direct care staff. The remaining ~~twenty-five percent (25%)~~ **fifteen percent**  
14 **(15%)** may be retained by the provider to cover ~~the other employer related costs of providing direct care~~  
15 ~~services, including payroll taxes, benefits, and paid time for nondirect services such as paid time off and~~  
16 ~~training; administrative and overhead costs.~~

17        ~~(h)~~ **(i)** Providers shall maintain all books, documents, papers, accounting records, and other evidence  
18 required to support the reporting of payroll information for **payment of payroll tax liabilities and for**  
19 increased wages **and benefits** to direct care staff. Wages are defined as total compensation, **including**  
20 **paid time off and training**, less overtime and shift differential for direct care staff providing services to  
21 individuals receiving the services described in subsection ~~(b)(2)~~ **(c)(2)** as reported on the provider's  
22 payroll records. Providers shall make these materials available at their respective offices at all reasonable  
23 times and for three (3) years from the date of final payment for the services listed in subsection ~~(b)(2)~~  
24 **(c)(2)** for inspection by the state or its authorized designees. Providers shall furnish copies at no cost to  
25 the state if requested.

26        ~~(i)~~ **(j)** The office or its designee may recoup all or a part of the amount paid using the increased  
27 reimbursement rates based upon an audit or review of the supporting documentation required to be  
28 maintained under subsection ~~(h)~~ **(i)** if the provider cannot provide adequate documentation to support the  
29 **payment of payroll tax liabilities and the payment of increased wages and benefits** to direct care staff.

30        ~~(j)~~ **(k)** If required, the office shall file Medicaid waiver amendments for the family supports Medicaid  
31 waiver and the community integration and habilitation Medicaid waiver related to rate increases and  
32 Medicaid waiver caps only on or before ~~September 30, 2017~~, **October 1, 2021**, with the earliest possible  
33 effective date allowed by the federal Centers for Medicare and Medicaid Services. If the federal Centers  
34 for Medicare and Medicaid Services ~~deny~~ **denies** the Medicaid waiver amendments, the office may  
35 modify the waiver amendment request. If a waiver amendment is not approved, rate increases may not  
36 be granted under this section.

37        ~~(k)~~ **(l)** This section may not be construed as creating an employment relationship of any kind between  
38 office staff and direct care staff of an authorized service provider.

39        SECTION 125. IC 12-15-5-17.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
40 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17.5. (a) The office shall report on its**  
41 **progress on the development of a risk based managed care program or capitated managed care**  
42 **program for Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C.**  
43 **1395 et seq.) and receive nursing facility services to the interim study committee on public health,**  
44 **behavioral health, and human services before November 1, 2021.**

45        **(b) Not later than February 1, 2022, the office shall report the following information and analysis**  
46 **to the legislative council and budget committee (in an electronic format under IC 5-14-6) regarding**  
47 **the implementation of a risk based managed care program or capitated managed care program for**



1 Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.)  
2 and receive nursing facility services, as follows:

3 (1) The projected utilization of home and community based services and institutional services  
4 for the four (4) years following implementation, and including, but not limited to, information  
5 on:

6 (A) provider network adequacy;

7 (B) family caregiver programming; and

8 (C) costs and funding sources associated with creating and maintaining adequate provider  
9 networks and family caregiving programming.

10 (2) How administrative processes, including service approval and billing processes, between  
11 managed care entities and providers of services will be addressed or streamlined in a risk  
12 based managed care program or capitated managed care program, with specific discussion  
13 of uniform provider credentialing, the potential of a single claims processing portal, and prior  
14 authorization processes.

15 (3) Projected total spending for a risk based managed care program or capitated managed  
16 care program for the four (4) years following implementation. Such information shall include  
17 the identification of and impact on each source of state matching funds and overall impact on  
18 the state general fund.

19 (4) The expected financial impacts of a risk based managed care program or capitated  
20 managed care program on the available amounts and use of the nursing facility quality  
21 assessment fee and supplemental payments to nursing facilities that are owned and operated  
22 by a governmental entity. Such information shall include an analysis on whether either of these  
23 funding streams will be diverted for uses other than the uses prior to implementation of a risk  
24 based managed care program or capitated managed care program and the effects on access  
25 to acute and post-acute care services due to the expected financial impacts.

26 (c) A request for proposal for the procurement of a Medicaid program to enroll a Medicaid  
27 recipient who is eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receives  
28 nursing facility services in a risk based managed care program or capitated managed care program  
29 may not be issued until the request for proposal has been reviewed by the budget committee.

30 SECTION 126. IC 12-15-5-18.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
31 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 18.2. The office of the secretary shall apply  
32 to the United States Department of Health and Human Services for the following concerning the  
33 mobile integrated healthcare program:

34 (1) A waiver to implement the program.

35 (2) Federal funding through Section 9813 of the American Rescue Plan Act of 2021 (P.L. 117-2)  
36 for the programs set forth in IC 16-31-12.

37 However, if federal funding ceases to be available, then no additional state funding for the mobile  
38 integrated healthcare program shall be allocated to the program after that date.

39 SECTION 127. IC 12-15-14-8, AS ADDED BY P.L.224-2017, SECTION 4, IS AMENDED TO  
40 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 8. (a) The office shall use the RUG-IV;  
41 48-Group model for payment of nursing facility services:

42 (b) (a) Beginning July 1, 2018, the office may implement an end of therapy reclassification  
43 methodology in the RUG-IV, 48-Group model for payment of nursing facility services.

44 (c) (b) Before the office changes a health facility service reimbursement that results in a reduction in  
45 reimbursement, the office shall provide public notice of at least one (1) year. The public notice under this  
46 subsection:

47 (1) is not a rulemaking action or part of the administrative rulemaking process under IC 4-22; and



1 (2) must include the fiscal impact of the proposed reimbursement change.

2 SECTION 128. IC 12-16-17-1, AS ADDED BY P.L.146-2008, SECTION 391, IS AMENDED TO  
3 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The office of the secretary of family and  
4 social services shall annually transfer ~~forty million dollars (\$40,000,000)~~ **thirty-two million three**  
5 **hundred thousand dollars (\$32,300,000)** to a hospital corporation established under IC 16-22-8 from  
6 the state general fund for the purposes of the hospital corporation.

7 SECTION 129. IC 12-17.2-7.5-4, AS ADDED BY P.L.184-2017, SECTION 32, IS AMENDED TO  
8 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) After completing the review under  
9 section 3 of this chapter, the office may develop and implement a reimbursement program to reimburse  
10 costs that are incurred by a parent or guardian of a child to provide in-home early education services to  
11 the child.

12 (b) If the office develops and implements a reimbursement program under subsection (a), the office  
13 ~~shall~~ **may not** give preference to a child located in a county that does not have a child care provider that  
14 meets the standards of quality recognized by a Level 3 or Level 4 Paths to QUALITY program rating  
15 located in the county.

16 (c) The office may develop reimbursement rates for the reimbursement of in-home early education  
17 services.

18 (d) Reimbursement by the office under this section may be funded from any of the following sources:

19 (1) Federal grants.

20 (2) State appropriations.

21 (3) Money from a political subdivision (as defined in IC 36-1-2-13).

22 (4) Money from the prekindergarten pilot program fund established by IC 12-17.2-7.2-13.5.

23 SECTION 130. IC 13-19-3-3, AS AMENDED BY P.L.1-2017, SECTION 2, IS AMENDED TO  
24 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) As used in this section, "coal  
25 combustion residuals" means fly ash, bottom ash, boiler slag, and flue gas desulfurization materials  
26 generated from burning coal for the purpose of generating electricity by electric utilities and independent  
27 power producers.

28 (b) ~~Except as provided in subsection (c), the board may not adopt rules under section 1 of this chapter~~  
29 ~~to regulate the following:~~

30 (1) ~~The disposal of waste indigenous to the coal mining process and coal combustion products (as~~  
31 ~~defined by ASTM E-2201-02a); including fly ash; bottom ash; boiler slag; fluidized bed combustion~~  
32 ~~ash; or flue gas desulfurization material produced from the combustion of coal or the cleaning of~~  
33 ~~stack gases on coal combustion units if the material:~~

34 (A) ~~is not included in the definition of hazardous waste or is exempt from regulation as a~~  
35 ~~hazardous waste under 42 U.S.C. 6921; and~~

36 (B) ~~is disposed of at a facility regulated under IC 14-34.~~

37 (2) ~~The use of coal combustion products (as defined by ASTM E-2201-02a); including fly ash;~~  
38 ~~bottom ash; boiler slag; fluidized bed combustion ash; or flue gas desulfurization material produced~~  
39 ~~from the combustion of coal or the cleaning of stack gases on coal combustion units; if the use~~  
40 ~~includes one (1) of the following uses:~~

41 (A) ~~The extraction or recovery of materials and compounds contained within coal combustion~~  
42 ~~products.~~

43 (B) ~~Bottom ash as an antiskid material.~~

44 (C) ~~Raw material for manufacturing another product.~~

45 (D) ~~Mine subsidence; mine fire control; and mine sealing.~~

46 (E) ~~Structural fill when combined with cement, sand, or water to produce a controlled strength~~  
47 ~~fill material.~~



1 (F) A base in road construction.

2 (G) Cover for coal processing waste disposal locations to inhibit infiltration at surface and  
3 underground mines subject to IC 14-34, so long as a demonstration is made in concurrence with  
4 the department of natural resources that the materials and methods to be employed are  
5 appropriate for the intended use.

6 (H) Providing buffering or enhancing structural integrity for refuse piles at surface and  
7 underground mines subject to IC 14-34, so long as a demonstration is made in concurrence with  
8 the department of natural resources that the materials and methods to be employed are  
9 appropriate for the intended use.

10 (I) Agricultural applications, when applied using appropriate agronomic amounts to improve crop  
11 or vegetative production.

12 (b) As used in this section, "federal CCR rule" refers to 40 CFR 257, Subpart D, the federal  
13 standards for the disposal of coal combustion residuals in landfills and surface impoundments.

14 (c) The board may adopt rules under section 1(1) of this chapter that are consistent with the regulations  
15 of the United States Environmental Protection Agency concerning standards for the disposal of coal  
16 combustion residuals in landfills and surface impoundments, as set forth in ~~40 CFR 257.50 et seq.~~ the  
17 federal CCR rule.

18 (d) The department shall do the following:

19 (1) Establish a state permit program under Section 2301 of the federal Water Infrastructure  
20 Improvements for the Nation Act (42 U.S.C. 6945(d)) for the implementation in Indiana of the  
21 federal CCR rule.

22 (2) Submit to the administrator of the United States Environmental Protection Agency under  
23 42 U.S.C. 6945(d)(1)(A) evidence of the state permit program.

24 (3) Take other necessary or appropriate actions to obtain approval of the state permit  
25 program.

26 (e) Not later than May 15, 2021, the department shall notify the United States Environmental  
27 Protection Agency of its intention to establish a state permit program described in subsection (d)(1)  
28 and to seek approval of the state permit program under 42 U.S.C. 6945(d)(1).

29 (f) Under IC 4-22-2 and IC 13-14-9:

30 (1) the department shall initiate rulemaking for the establishment of the state permit program  
31 not more than sixty (60) days after the effective date of the SECTION of Senate Enrolled Act  
32 271-2021 amending this section; and

33 (2) the board shall adopt a final rule for the establishment of the state permit program not  
34 more than sixteen (16) months after initiation of the rulemaking under subdivision (1).

35 (g) The state permit program established under this section must not establish requirements for  
36 any surface impoundment of coal combustion residuals unless and until the state permit program  
37 is approved by the administrator of the United States Environmental Protection Agency under 42  
38 U.S.C. 6945(d)(1).

39 (h) The definitions set forth in Section 257.53 of the federal CCR rule, as in effect January 1,  
40 2021, apply throughout subsection (i).

41 (i) The department shall charge the following fees under the state permit program established  
42 under this section:

43 (1) An initial one (1) time permit fee of twenty thousand five hundred dollars (\$20,500) for  
44 each surface impoundment of coal combustion residuals regulated under the state permit  
45 program.

46 (2) An annual fee of twenty thousand five hundred dollars (\$20,500) for each surface  
47 impoundment of coal combustion residuals regulated under the state permit program that has



1 not completed closure in accordance with Section 257.102 of the federal CCR rule. The duty  
2 to pay the fee established by this subdivision does not apply on an annual basis until three  
3 hundred sixty-five (365) days after the initial one (1) time permit fee established by subdivision  
4 (1) has been assessed.

5 (3) An annual fee of ten thousand dollars (\$10,000) for each surface impoundment of coal  
6 combustion residuals regulated under the state permit program that has been closed and for  
7 which post-closure care has been initiated and is still required in accordance with Section  
8 257.104 of the federal CCR rule. The duty to pay the fee established by this subdivision does  
9 not apply on an annual basis until three hundred sixty-five (365) days after the initial one (1)  
10 time permit fee established by subdivision (1) has been assessed.

11 Fees collected under this subsection shall be deposited in the CCR program fund established by  
12 section 3.2 of this chapter.

13 (j) Not later than July 1, 2027, and before the end of each succeeding period of five (5) years, the  
14 board shall review the:

15 (1) costs to the department of operating the state permit program established under this  
16 section; and

17 (2) revenue from the fees charged under subsection (i);

18 as provided in IC 13-16-1-4. If the board determines that the revenue described in subdivision (2)  
19 is inadequate or excessive in relation to the costs described in subdivision (1), the board shall, under  
20 IC 13-16-1-2, change the amount of one (1) or more of the fees established under subsection (i).

21 (k) Upon the effective date that the board adopts rules to implement the federal CCR rule and  
22 subject to subsection (i), annual fees for CCR landfills that were previously regulated as restricted  
23 waste sites shall be deposited in the CCR program fund established by section 3.2 of this chapter.

24 SECTION 131. IC 16-21-10-21, AS AMENDED BY P.L.108-2019, SECTION 203, IS AMENDED  
25 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21. This chapter expires June 30, ~~2021~~  
26 2023.

27 SECTION 132. IC 16-28-15-14, AS AMENDED BY P.L.108-2019, SECTION 204, IS AMENDED  
28 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. This chapter expires June 30, ~~2021~~  
29 2023.

30 SECTION 133. IC 20-20-12-1, AS ADDED BY P.L.1-2005, SECTION 4, IS AMENDED TO READ  
31 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. The department shall administer the advanced  
32 placement program established by ~~IC 20-36-3-4(a)~~; IC 20-36-3-4.

33 SECTION 134. IC 20-24-7-13, AS AMENDED BY P.L.159-2019, SECTION 10, IS AMENDED TO  
34 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13. (a) After June 30, 2019, a virtual charter  
35 school may only apply for authorization with any statewide authorizer in accordance with the authorizer's  
36 guidelines. After June 30, 2019, a virtual charter school that has a charter on June 30, 2019, may renew  
37 a charter only with a statewide authorizer. An authorizer described in IC 20-24-1-2.5(1) and  
38 IC 20-24-1-2.5(3) is not considered a statewide authorizer.

39 (b) For each state fiscal year, a virtual charter school is entitled to receive funding in a month from the  
40 state in an amount equal to:

41 (1) the quotient of:

42 (A) the school's basic tuition support determined under ~~IC 20-43-6-3(c)~~; IC 20-43-6-3; divided  
43 by

44 (B) twelve (12); plus

45 (2) the total of any:

46 (A) special education grants under IC 20-43-7;

47 (B) career and technical education grants under IC 20-43-8; and



1 (C) honor grants under IC 20-43-10;  
2 to which the virtual charter school is entitled for the month.  
3 For each state fiscal year, a virtual charter school's special education grants under IC 20-43-7 shall be  
4 calculated in the same manner as special education grants are calculated for other school corporations.  
5 (c) The state board shall adopt rules under IC 4-22-2 to govern the operation of virtual charter schools.  
6 (d) Each authorizer of a virtual charter school shall establish requirements or guidelines for virtual  
7 charter schools authorized by the authorizer that include the following:  
8 (1) Minimum requirements for the mandatory annual onboarding process and orientation required  
9 under IC 20-24-5-4.5, which shall include a requirement that a virtual charter school must provide  
10 to a parent of a student:  
11 (A) the student engagement and attendance requirements or policies of the virtual charter school;  
12 and  
13 (B) notice that a person who knowingly or intentionally deprives a dependent of education  
14 commits a violation under IC 35-46-1-4.  
15 (2) Requirements relating to tracking and monitoring student participation and attendance.  
16 (3) Ongoing student engagement and counseling policy requirements.  
17 (4) Employee policy requirements, including professional development requirements.  
18 (e) The department, with the approval of the state board, shall before December 1 of each year submit  
19 an annual report to the budget committee concerning the program under this section.  
20 (f) Each school year, at least sixty percent (60%) of the students who are enrolled in virtual charter  
21 schools under this section for the first time must have been included in the state's fall count of ADM  
22 conducted in the previous school year.  
23 (g) Each virtual charter school shall report annually to the department concerning the following, on  
24 a schedule determined by the department:  
25 (1) Classroom size.  
26 (2) The ratio of teachers per classroom.  
27 (3) The number of student-teacher meetings conducted in person or by video conference.  
28 (4) Any other information determined by the department.  
29 The department shall provide this information annually to the state board and the legislative council in  
30 an electronic format under IC 5-14-6.  
31 (h) A virtual charter school shall adopt a student engagement policy. A student who regularly fails to  
32 participate in courses may be withdrawn from enrollment under policies adopted by the virtual charter  
33 school. The policies adopted by the virtual charter school must ensure that:  
34 (1) adequate notice of the withdrawal is provided to the parent and the student; and  
35 (2) an opportunity is provided, before the withdrawal of the student by the virtual charter school, for  
36 the student or the parent to demonstrate that failure to participate in the course is due to an event that  
37 would be considered an excused absence under IC 20-33-2.  
38 (i) A student who is withdrawn from enrollment for failure to participate in courses pursuant to the  
39 school's student engagement policy may not reenroll in that same virtual charter school for the school year  
40 in which the student is withdrawn.  
41 (j) An authorizer shall review and monitor whether a virtual charter school that is authorized by the  
42 authorizer complies with the requirements described in subsections (h) and (i).  
43 SECTION 135. IC 20-24-7-13.5, AS AMENDED BY P.L.108-2019, SECTION 210, IS AMENDED  
44 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 13.5. (a) This section applies to the  
45 following charter schools:  
46 (1) The Excel Centers for Adult Learners.  
47 (2) The Christel House DORS centers.





1 (3) The Gary Middle College charter schools.

2 (b) Notwithstanding any other law, for a state fiscal year, a charter school described in subsection (a)

3 is entitled to receive funding from the state in an amount equal to the product of:

4 (1) the charter school's number of students who are Indiana residents (expressed as full-time

5 equivalents); multiplied by

6 (2) six thousand seven hundred fifty dollars (\$6,750) beginning July 1, 2017.

7 (c) However, in the case of the charter school described in subsection (a)(3), the funding under this

8 section applies only for those students who are twenty-two (22) years of age and older. In addition, the

9 total number of students (expressed as full-time equivalents) of all adult learners in charter schools

10 covered by this section may not exceed the following:

11 (1) ~~For the 2018-2019 state fiscal year:~~

12 ~~(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.~~

13 ~~(B) For the Gary Middle College charter schools, two hundred (200) adult learner students.~~

14 ~~(C) For the Excel Centers for Adult Learners, four thousand seven hundred (4,700) adult learner~~

15 ~~students.~~

16 ~~(2) (1) For the 2019-2020 2021-2022 state fiscal year:~~

17 ~~(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.~~

18 ~~(B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.~~

19 ~~(C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner~~

20 ~~students.~~

21 ~~(2) (2) For the 2020-2021 2022-2023 state fiscal year:~~

22 ~~(A) For the Christel House DORS centers, eight hundred twenty-five (825) adult learner students.~~

23 ~~(B) For the Gary Middle College charter schools, two hundred fifty (250) adult learner students.~~

24 ~~(C) For the Excel Centers for Adult Learners, four thousand nine hundred (4,900) adult learner~~

25 ~~students.~~

26 (d) A charter school described in subsection (a) is entitled to receive federal special education funding.

27 (e) The state funding under this section shall be paid each state fiscal year under a schedule set by the

28 budget agency and approved by the governor. However, the schedule shall provide for at least twelve (12)

29 payments, that one (1) payment shall be made at least every forty (40) days, and the aggregate of the

30 payments in each state fiscal year shall equal the amount required under this section. However, if the

31 appropriations for this purpose are insufficient, the distributions to each recipient shall be reduced

32 proportionately.

33 (f) A charter school that receives funding as provided in this section must report the following

34 information annually to the state board and (in an electronic format under IC 5-14-6) to the legislative

35 council, on a schedule specified by the state board:

36 (1) The number of adult learners enrolled in the charter school during the preceding year.

37 (2) The demographics of the adult learners enrolled in the charter school during the preceding year

38 (in a format requested by the state board).

39 (3) The graduation rates of the adult learners enrolled in the charter school during the preceding

40 year.

41 (4) The outcomes for adult learners enrolled in the charter school, as of graduation and as of two (2)

42 years after graduation. A charter school must include information concerning students' job placement

43 outcomes, information concerning students' matriculation into higher education, and any other

44 information concerning outcomes required by the state board.

45 (g) This section expires June 30, ~~2021~~. **2023.**

46 SECTION 136. IC 20-24-13-6, AS AMENDED BY P.L. 108-2019, SECTION 211, IS AMENDED TO

47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. The annual grant amount for a school for



1 a state fiscal year is **the following:**

2 (1) **For the state fiscal year beginning July 1, 2021:**

3 (A) ~~seven hundred fifty dollars (\$750);~~ **one thousand dollars (\$1,000);** multiplied by

4 ~~(2) (B)~~ the number of eligible pupils who are counted in the current ADM of the school.

5 (2) **For the state fiscal year beginning July 1, 2022, and each state fiscal year thereafter:**

6 (A) **one thousand dollars (\$1,000);** multiplied by

7 **(B) the number of eligible pupils who are counted in the current ADM of the school.**

8 SECTION 137. IC 20-25.7-5-2, AS AMENDED BY P.L.156-2020, SECTION 75, IS AMENDED TO  
9 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 2. (a) The board may enter into an agreement  
10 with an organizer to reconstitute an eligible school as a participating innovation network charter school  
11 or to establish a participating innovation network charter school at a location selected by the board within  
12 the boundary of the school corporation. Notwithstanding IC 20-26-7.1, a participating innovation network  
13 charter school may be established within a vacant school building.

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

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

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

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

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

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

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

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

36 (3) if requested by a participating innovation network charter school that reconstitutes an eligible  
37 school, the department may use student growth as the state board's exclusive means to determine the  
38 innovation network charter school's category or designation of school improvement under 511  
39 IAC 6.2-10-10 for a period of three (3) years. Beginning with the 2019-2020 school year, the  
40 department may not use student growth as the state board's exclusive means to determine an  
41 innovation network charter school's category or designation of school improvement. This subdivision  
42 expires July 1, 2023.

43 (e) If a participating innovation network school was established before January 1, 2016, and for the  
44 current school year has a complexity index that is greater than the complexity index for the school  
45 corporation that the innovation network school has contracted with, the innovation network school shall  
46 be treated as a charter school for purposes of determining tuition support. This subsection expires June  
47 30, ~~2021.~~ **2023.**



1 SECTION 138. IC 20-26-5-41 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
2 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 41. (a) Subject to subsection (b), the**  
3 **governing body of a school corporation may enter into a public-private agreement for the**  
4 **construction of new school buildings.**

5 **(b) Before the governing body of a school corporation may enter into a public-private agreement**  
6 **under this section, the project plan, including the:**

7 **(1) terms of the agreement;**

8 **(2) total and annual cost to the school corporation; and**

9 **(3) source of funding for the agreement, which may include revenue from a controlled projects**  
10 **referendum under IC 6-1.1-20-3.6;**

11 **must be reviewed by the budget committee.**

12 SECTION 139. IC 20-32-4-4, AS AMENDED BY P.L.192-2018, SECTION 27, IS AMENDED TO  
13 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 4. (a) A student who does not achieve a**  
14 **passing score on the graduation examination and who does not meet the requirements of section 1.5(a)**  
15 **of this chapter may be eligible to graduate if the student does all the following:**

16 **(1) Subject to subsection (b),** takes the graduation examination in each subject area in which the  
17 student did not achieve a passing score at least one (1) time every school year after the school year  
18 in which the student first takes the graduation examination.

19 **(2) Completes remediation opportunities provided to the student by the student's school.**

20 **(3) Maintains a school attendance rate of at least ninety-five percent (95%) with excused absences**  
21 **not counting against the student's attendance.**

22 **(4) Maintains at least a "C" average or the equivalent in the courses comprising the credits**  
23 **specifically required for graduation by rule of the state board.**

24 **(5) Otherwise satisfies all state and local graduation requirements.**

25 **(6) Either:**

26 **(A) completes:**

27 **(i) the course and credit requirements for a general diploma, including the career academic**  
28 **sequence;**

29 **(ii) a workforce readiness assessment; and**

30 **(iii) at least one (1) industry certification that appears on the state board's approved industry**  
31 **certification list, which must be updated annually with recommendations from the department**  
32 **of workforce development established by IC 22-4.1-2-1; or**

33 **(B) obtains a written recommendation from a teacher of the student in each subject area in which**  
34 **the student has not achieved a passing score on the graduation examination. The written**  
35 **recommendation must be aligned with the governing body's relevant policy and must be**  
36 **concurring in by the principal of the student's school and be supported by documentation that the**  
37 **student has attained the academic standard in the subject area based on:**

38 **(i) tests other than the graduation examination; or**

39 **(ii) classroom work.**

40 **(b) A student described in subsection (a) is not required to take a graduation examination during**  
41 **the 2020-2021 school year in a subject area in which the student did not achieve a passing score as**  
42 **required by subsection (a)(1) if the student was unable to take the graduation examination due to**  
43 **the coronavirus disease (COVID-19).**

44 ~~(b)~~ **(c) This section expires June 30, 2022.**

45 SECTION 140. IC 20-36-3-4, AS ADDED BY P.L.1-2005, SECTION 20, IS AMENDED TO READ  
46 AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 4. (a)** The advanced placement program is established  
47 to encourage students to pursue advanced courses, particularly in math and science. The program shall



1 be administered by the department.

2 ~~(b) Unexpended money appropriated to the department to implement the program at the end of a state~~  
3 ~~fiscal year does not revert to the state general fund.~~

4 SECTION 141. IC 20-43-1-1, AS AMENDED BY P.L.108-2019, SECTION 214, IS AMENDED TO  
5 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 1. This article expires June 30, ~~2021~~. **2023.**

6 SECTION 142. IC 20-43-1-34 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 34. Beginning with the 2021-2022 school**  
8 **year, "virtual instruction" means instruction that is provided in an interactive learning**  
9 **environment created through technology in which the student is separated from a teacher by time**  
10 **or space, or both.**

11 SECTION 143. IC 20-43-3-8, AS AMENDED BY P.L.108-2019, SECTION 221, IS AMENDED TO  
12 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 8. A school corporation's foundation amount  
13 is the following:

14 ~~(1) Five thousand five hundred forty-eight dollars (\$5,548) for the state fiscal year beginning July~~  
15 ~~1, 2019.~~

16 ~~(2) Five thousand seven hundred three dollars (\$5,703) for the state fiscal year beginning July 1,~~  
17 ~~2020.~~

18 **(1) Five thousand seven hundred sixty dollars (\$5,760) for the state fiscal year beginning July**  
19 **1, 2021.**

20 **(2) Five thousand eight hundred forty-six dollars (\$5,846) for the state fiscal year beginning**  
21 **July 1, 2022.**

22 SECTION 144. IC 20-43-4-1, AS AMENDED BY P.L.146-2008, SECTION 487, IS AMENDED TO  
23 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 1. (a) An individual is an eligible pupil if the  
24 individual is a pupil enrolled in a school corporation and:

25 (1) the school corporation has the responsibility to educate the pupil in its public schools without  
26 the payment of tuition;

27 (2) subject to subdivision ~~(5)~~; **(6)**, the school corporation has the responsibility to pay transfer tuition  
28 under IC 20-26-11 because the pupil is:

29 (A) transferred for education to another school corporation; or

30 (B) placed in an out-of-state institution or facility by or with the consent of the department of  
31 child services;

32 (3) the pupil is enrolled in a school corporation as a transfer student under IC 20-26-11-6 or entitled  
33 to be counted for ADM purposes as a resident of the school corporation when attending its schools  
34 under any other applicable law or regulation;

35 **(4) the pupil is twenty-two (22) years of age or less;**

36 ~~(4)~~ **(5)** the state is responsible for the payment of transfer tuition to the school corporation for the  
37 pupil under IC 20-26-11; or

38 ~~(5)~~ **(6)** all of the following apply:

39 (A) The school corporation is a transferee corporation.

40 (B) The pupil does not qualify as a qualified pupil in the transferee corporation under subdivision  
41 (3) or ~~(4)~~: **(5)**.

42 (C) The transferee corporation's attendance area includes a state licensed private or public health  
43 care facility or child care facility where the pupil was placed:

44 (i) by or with the consent of the department of child services;

45 (ii) by a court order;

46 (iii) by a child placing agency licensed by the department of child services;

47 (iv) by a parent or guardian under IC 20-26-11-8; or



1 (v) by or with the consent of the department under IC 20-35-6-2.  
2 (b) For purposes of a career and technical education grant, an eligible pupil includes a student enrolled  
3 in a charter school.

4 SECTION 145. IC 20-43-4-2, AS AMENDED BY P.L.217-2017, SECTION 121, IS AMENDED TO  
5 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) A school corporation's ADM is the  
6 number of eligible pupils enrolled in:

7 (1) the school corporation; or

8 (2) a transferee corporation;

9 on the day fixed in September by the state board for a count of students under section 3 of this chapter  
10 and as subsequently adjusted not later than the date specified under the rules adopted by the state board.

11 The state board may adjust the school's count of eligible pupils if the state board determines that the count  
12 is unrepresentative of the school corporation's enrollment. In addition, a school corporation may petition  
13 the state board to make an adjusted count of students enrolled in the school corporation if the corporation  
14 has reason to believe that the count is unrepresentative of the school corporation's enrollment. In addition,  
15 a school corporation shall determine the number of eligible pupils enrolled in:

16 (1) the school corporation; or

17 (2) a transferee corporation;

18 on the day fixed in February by the state board for a spring count of students ~~to be used only for~~  
19 ~~informational purposes under this article.~~ **under section 3 of this chapter and as subsequently adjusted**  
20 **under this chapter or under rules adopted by the state board.** ~~Except as specifically provided by law,~~  
21 ~~the spring count shall not be used for determining school funding under this article.~~

22 (b) Each school corporation shall, before April 1 of each year, provide to the department an estimate  
23 of the school corporation's ADM that will result from the count of eligible pupils in the following  
24 September. The department may update and adjust the estimate as determined appropriate by the  
25 department. In each odd-numbered year, the department shall provide the updated and adjusted estimate  
26 of the school corporation's ADM to the legislative services agency before April 10 of that year.

27 (c) A new charter school shall submit an enrollment estimate to the department before April 1 of the  
28 year the new charter school will be open for enrollment. The department shall use the new charter school's  
29 enrollment estimate as the basis for the new charter school's distribution beginning in July and until actual  
30 ADM is available, subject to section 9 of this chapter. However, if the new charter school's enrollment  
31 estimate is greater than eighty percent (80%) of the new charter school's authorized enrollment cap, the  
32 department may use that enrollment estimate if the department has requested and reviewed other  
33 enrollment data that support that enrollment estimate. However, if the enrollment data requested and  
34 reviewed by the department does not support the enrollment estimate submitted by the new charter school,  
35 the department shall determine the estimated ADM based on the enrollment data requested and reviewed  
36 by the department. In each odd-numbered year, the department shall provide the new charter school's  
37 estimated ADM to the legislative services agency before April 10 of that year.

38 SECTION 146. IC 20-43-4-6.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
39 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 6.5. (a) Subject to subsection (b), for**  
40 **purposes of determining basic tuition support for a school corporation under IC 20-43-6-3, the**  
41 **department shall review the daily attendance of each student to determine whether, of the**  
42 **instructional services that the student receives from a school corporation, at least fifty percent**  
43 **(50%) is virtual instruction. The department shall review the daily attendance of a student under**  
44 **this subsection as follows:**

45 (1) **For purposes of the fall count of ADM, the department shall review the attendance for each**  
46 **student on each school day from the school corporation's first day of school until the day fixed**  
47 **in September by the state board under section 3 of this chapter.**



1           **(2) For purposes of the spring count of ADM, the department shall review the attendance for**  
2           **each student on each school day from the first day after the date described in subdivision (1)**  
3           **until the date fixed in February by the state board under section 3 of this chapter.**

4           **(b) In reviewing daily attendance under this section, the department shall take into consideration**  
5           **whether a student transferred to the school corporation during the dates described in subsection**  
6           **(a)(1) and (a)(2) that the department reviews daily attendance.**

7           SECTION 147. IC 20-43-6-3, AS AMENDED BY P.L.108-2019, SECTION 225, IS AMENDED TO  
8           READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 3. (a) A school corporation's basic tuition  
9           support for a state fiscal year is the amount determined under the applicable provision of this section.

10          (b) This subsection applies to a school corporation that does not have any students in the school  
11          corporation's current ADM for the year for whom, of the instructional services that the students receive  
12          from the school corporation, at least fifty percent (50%) is virtual instruction. The school corporation's  
13          basic tuition support for a state fiscal year is equal to the result using the following formula:

14          STEP ONE: Multiply the foundation amount by the school corporation's current ADM.

15          STEP TWO: Multiply the school corporation's complexity index by:

16            (A) for the state fiscal year beginning July 1, 2019; three thousand six hundred fifty dollars  
17            (\$3,650); and

18            (B) for the state fiscal year beginning July 1, 2020; three thousand six hundred seventy-five  
19            dollars (\$3,675).

20            **(A) for the state fiscal year beginning July 1, 2021, three thousand eight hundred two**  
21            **dollars (\$3,802); and**

22            **(B) for the state fiscal year beginning July 1, 2022, three thousand eight hundred fifty-eight**  
23            **dollars (\$3,858).**

24          STEP THREE: Multiply the STEP TWO amount by the school corporation's current ADM.

25          STEP FOUR: This STEP applies only to a school corporation that has at least eighteen percent  
26          (18%) of its ADM eligible for the English language learners program and that experienced a  
27          percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index  
28          for the school year ending in 2017 compared to the school corporation's complexity index for the  
29          current school year. For such a school corporation determine the result of:

30            (A) the school corporation's current ADM; multiplied by

31            (B) one hundred twenty-eight dollars (\$128).

32          STEP FIVE: Determine the result of:

33            (A) the STEP ONE amount; plus

34            (B) the STEP THREE amount; plus

35            (C) the STEP FOUR amount, if applicable.

36          (c) This subsection applies to a school corporation that has students in the school corporation's current  
37          ADM for the year for whom, of the instructional services that the students receive from the school  
38          corporation, at least fifty percent (50%) is virtual instruction. The school corporation's basic tuition  
39          support for a state fiscal year is equal to the result using the following formula:

40          STEP ONE: Determine the total number of students in the school corporation's current ADM for the  
41          year for whom, of the instructional services that the students receive from the school corporation,  
42          at least fifty percent (50%) is virtual instruction.

43          STEP TWO: Determine the result of the school corporation's current ADM for the year minus the  
44          STEP ONE amount.

45          STEP THREE: Determine the result of:

46            (A) the foundation amount; multiplied by

47            (B) the STEP TWO amount.



1 STEP FOUR: Determine the result of:

- 2 (A) the STEP ONE amount; multiplied by
- 3 (B) eighty-five percent (85%) of the foundation amount.

4 STEP FIVE: Multiply the school corporation's complexity index by:

- 5 (A) for the state fiscal year beginning July 1, 2019; three thousand six hundred fifty dollars
- 6 (\$3,650); and
- 7 (B) for the state fiscal year beginning July 1, 2020; three thousand six hundred seventy-five
- 8 dollars (\$3,675).
- 9 (A) for the state fiscal year beginning July 1, 2021, three thousand eight hundred two
- 10 dollars (\$3,802); and
- 11 (B) for the state fiscal year beginning July 1, 2022, three thousand eight hundred fifty-eight
- 12 dollars (\$3,858).

13 STEP SIX: Multiply the STEP FIVE amount by the school corporation's current ADM.

14 STEP SEVEN: This STEP applies only to a school corporation that has at least eighteen percent

15 (18%) of its ADM eligible for the English language learners program and that experienced a

16 percentage decrease of at least forty-five percent (45%) in the school corporation's complexity index

17 for the school year ending in 2017 compared to the school corporation's complexity index for the

18 current school year. For such a school corporation determine the result of:

- 19 (A) the school corporation's current ADM; multiplied by
- 20 (B) one hundred twenty-eight dollars (\$128).

21 STEP EIGHT: Determine the result of:

- 22 (A) the STEP THREE amount; plus
- 23 (B) the STEP FOUR amount; plus
- 24 (C) the STEP SIX amount; plus
- 25 (D) the STEP SEVEN amount, if applicable.

26 SECTION 148. IC 20-43-7-6, AS AMENDED BY P.L.108-2019, SECTION 226, IS AMENDED TO

27 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 6. A school corporation's special education

28 grant for a state fiscal year is equal to the sum of the following:

- 29 (1) The nonduplicated count of pupils in programs for severe disabilities multiplied by ~~nine thousand~~
- 30 ~~one hundred fifty-six dollars (\$9,156); the following:~~
- 31 (A) **Nine thousand six hundred fourteen dollars (\$9,614) for the state fiscal year beginning**
- 32 **July 1, 2021.**
- 33 (B) **Ten thousand five hundred seventy-five dollars (\$10,575) for the state fiscal year**
- 34 **beginning July 1, 2022.**
- 35 (2) The nonduplicated count of pupils in programs of mild and moderate disabilities multiplied by
- 36 ~~two thousand three hundred dollars (\$2,300); the following:~~
- 37 (A) **Two thousand four hundred fifteen dollars (\$2,415) for the state fiscal year beginning**
- 38 **July 1, 2021.**
- 39 (B) **Two thousand six hundred fifty-seven dollars (\$2,657) for the state fiscal year beginning**
- 40 **July 1, 2022.**
- 41 (3) The duplicated count of pupils in programs for communication disorders multiplied by five
- 42 hundred dollars (\$500).
- 43 (4) The cumulative count of pupils in homebound programs multiplied by five hundred dollars
- 44 (\$500).
- 45 (5) The nonduplicated count of pupils in special preschool education programs multiplied by the
- 46 following:
- 47 (A) ~~Two thousand eight hundred seventy-five dollars (\$2,875) for the state fiscal year beginning~~



1 July 1, 2019.

2 (B) Three thousand dollars (\$3,000) for the state fiscal year beginning July 1, 2020.

3 (A) Three thousand one hundred fifty dollars (\$3,150) for the state fiscal year beginning  
4 July 1, 2021.

5 (B) Three thousand four hundred sixty-five dollars (\$3,465) for the state fiscal year  
6 beginning July 1, 2022.

7 SECTION 149. IC 20-43-8-15, AS AMENDED BY P.L.154-2020, SECTION 42, IS AMENDED TO  
8 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 15. (a) This subsection applies to the state  
9 fiscal year beginning July 1, 2019. A school corporation's career and technical education enrollment grant  
10 for a state fiscal year is the sum of the amounts determined under the following STEPS:

11 STEP ONE: Determine for each career and technical education program provided by the school  
12 corporation:

13 (A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3)  
14 credits); multiplied by

15 (B) the number of pupils enrolled in the program; multiplied by

16 (C) the following applicable amount:

17 (i) Six hundred eighty dollars (\$680) for a career and technical education program designated  
18 by the department of workforce development as a high value program under section 7.5 of this  
19 chapter.

20 (ii) Four hundred dollars (\$400) for a career and technical education program designated by  
21 the department of workforce development as a moderate value program under section 7.5 of  
22 this chapter.

23 (iii) Two hundred dollars (\$200) for a career and technical education program designated by  
24 the department of workforce development as a less than moderate value program under section  
25 7.5 of this chapter.

26 STEP TWO: Determine the number of pupils enrolled in an apprenticeship program; a cooperative  
27 education program; a foundational career and technical education course; or a work based learning  
28 course designated under section 7.5 of this chapter multiplied by one hundred fifty dollars (\$150).

29 STEP THREE: Determine the number of pupils enrolled in an introductory program designated  
30 under section 7.5 of this chapter multiplied by three hundred dollars (\$300).

31 STEP FOUR: Determine the number of pupils who travel from the school in which they are currently  
32 enrolled to another school to participate in a career and technical education program in which pupils  
33 from multiple schools are served at a common location multiplied by one hundred fifty dollars  
34 (\$150).

35 (b) This subsection applies to state fiscal years beginning after June 30, 2020: 2021. A school  
36 corporation's career and technical education enrollment grant for a state fiscal year is the sum of the  
37 amounts determined under the following STEPS:

38 STEP ONE: Determine for each career and technical education program provided by the school  
39 corporation:

40 (A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3)  
41 credits); multiplied by

42 (B) the number of pupils enrolled in the program; multiplied by

43 (C) the following applicable amount:

44 (i) Six hundred eighty dollars (\$680) for a career and technical education program designated  
45 by the department of workforce development as a high value level 1 program under section 7.5  
46 of this chapter.

47 (ii) One thousand twenty dollars (\$1,020) for a career and technical education program





1 designated by the department of workforce development as a high value level 2 program under  
2 section 7.5 of this chapter.

3 (iii) Four hundred dollars (\$400) for a career and technical education program designated by  
4 the department of workforce development as a moderate value level 1 program under section  
5 7.5 of this chapter.

6 (iv) Six hundred dollars (\$600) for a career and technical education program designated by the  
7 department of workforce development as a moderate value level 2 program under section 7.5  
8 of this chapter.

9 (v) Two hundred dollars (\$200) for a career and technical education program designated by the  
10 department of workforce development as a less than moderate value level 1 program under  
11 section 7.5 of this chapter.

12 (vi) Three hundred dollars (\$300) for a career and technical education program designated by  
13 the department of workforce development as a less than moderate value level 2 program under  
14 section 7.5 of this chapter.

15 STEP TWO: Determine the number of pupils enrolled in an apprenticeship program or a work based  
16 learning program designated under section 7.5 of this chapter multiplied by five hundred dollars  
17 (\$500).

18 STEP THREE: Determine the number of pupils enrolled in an introductory program designated  
19 under section 7.5 of this chapter multiplied by three hundred dollars (\$300).

20 STEP FOUR: Determine the number of pupils enrolled in a planning for college and career course  
21 under section 7.5 of this chapter at the school corporation that is approved by the department of  
22 workforce development multiplied by one hundred fifty dollars (\$150).

23 STEP FIVE: Determine the number of pupils who travel from the school in which they are currently  
24 enrolled to another school to participate in a career and technical education program in which pupils  
25 from multiple schools are served at a common location multiplied by one hundred fifty dollars  
26 (\$150).

27 SECTION 150. IC 20-43-10-3.5, AS AMENDED BY P.L.108-2019, SECTION 231, IS AMENDED  
28 TO READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 3.5. (a) As used in this section, "school"  
29 means a school corporation, charter school, and a virtual charter school.

30 (b) Subject to the requirements of this section, a school qualifies for a teacher appreciation grant as  
31 provided in this section for a state fiscal year if one (1) or more licensed teachers:  
32 (1) employed in the classroom by the school; or  
33 (2) directly providing virtual education;  
34 were rated as effective or as highly effective, using the most recently completed teacher ratings.

35 (c) A school may not receive a teacher appreciation grant under this section unless:  
36 (1) the school has in the state fiscal year in which the teacher appreciation grants are made under  
37 this section:  
38 (A) adopted an annual policy concerning the distribution of teacher appreciation grants; and  
39 (B) submitted the policy to the department for approval; and  
40 (2) the department has approved the policy.

41 The department shall specify the date by which a policy described in subdivision (1) must be submitted  
42 to the department.

43 (d) The amount of a teacher appreciation grant for a qualifying school corporation or virtual charter  
44 school is equal to:  
45 (1) thirty-seven dollars and fifty-cents (\$37.50); multiplied by  
46 (2) the school's current ADM.

47 However, the grant amount for a virtual charter school may not exceed the statewide average grant



1 amount.

2 (e) The following apply to the distribution of teacher appreciation grants:

3 (1) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year  
4 exceeds the amount appropriated by the general assembly for teacher appreciation grants for that  
5 state fiscal year, the total amount to be distributed as teacher appreciation grants to schools shall be  
6 proportionately reduced so that the total reduction equals the amount of the excess. The amount of  
7 the reduction for a particular school is equal to the total amount of the excess multiplied by a  
8 fraction. The numerator of the fraction is the amount of the teacher appreciation grant that the school  
9 would have received if a reduction were not made under this section. The denominator of the  
10 fraction is the total amount that would be distributed as teacher appreciation grants to all schools if  
11 a reduction were not made under this section.

12 (2) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year  
13 is less than the amount appropriated by the general assembly for teacher appreciation grants for that  
14 state fiscal year, the total amount to be distributed as teacher appreciation grants to schools for that  
15 particular state fiscal year shall be proportionately increased so that the total amount to be  
16 distributed equals the amount of the appropriation for that particular state fiscal year.

17 (f) The annual teacher appreciation grant to which a school is entitled for a state fiscal year shall be  
18 distributed to the school before December 5 of that state fiscal year.

19 (g) The following apply to a school's policy under subsection (c) concerning the distribution of teacher  
20 appreciation grants:

21 (1) The governing body shall differentiate between a teacher rated as a highly effective teacher and  
22 a teacher rated as an effective teacher. The policy must provide that the amount of a stipend awarded  
23 to a teacher rated as a highly effective teacher must be at least twenty-five percent (25%) more than  
24 the amount of a stipend awarded to a teacher rated as an effective teacher.

25 (2) The governing body of a school may differentiate between school buildings.

26 (3) A stipend to an individual teacher in a particular year is not subject to collective bargaining, but  
27 is discussable, and is in addition to the minimum salary or increases in salary set under  
28 IC 20-28-9-1.5. The governing body may provide that an amount not exceeding fifty percent (50%)  
29 of the amount of a stipend to an individual teacher in a particular state fiscal year becomes a  
30 permanent part of and increases the base salary of the teacher receiving the stipend for school years  
31 beginning after the state fiscal year in which the stipend is received. The addition to base salary is  
32 not subject to collective bargaining, but is discussable.

33 (h) A teacher appreciation grant received by a school shall be allocated among and used only to pay  
34 cash stipends to all licensed teachers employed in the classroom who are rated as effective or as highly  
35 effective and employed by the school as of December 1. A school may allocate up to twenty percent  
36 (20%) of the grant received by the school to provide a supplemental award to teachers with less than five  
37 (5) years of service who are rated as effective or as highly effective. The supplemental award is in  
38 addition to the award made from the part of the grant that is allocated to all eligible teachers.

39 (i) The lead school corporation or interlocal cooperative administering a cooperative or other special  
40 education program or administering a career and technical education program, including programs  
41 managed under IC 20-26-10, IC 20-35-5, IC 20-37, or IC 36-1-7, shall award teacher appreciation grant  
42 stipends to and carry out the other responsibilities of an employing school corporation under this section  
43 for the teachers in the special education program or career and technical education program.

44 (j) A school shall distribute all stipends from a teacher appreciation grant to individual teachers within  
45 twenty (20) business days of the date the department distributes the teacher appreciation grant to the  
46 school. Any part of the teacher appreciation grant not distributed as stipends to teachers before February  
47 must be returned to the department on the earlier of the date set by the department or June 30 of that state



1 fiscal year.

2 (k) The department, after review by the budget committee, may waive the December 5 deadline under  
3 subsection (f) to distribute an annual teacher appreciation grant to the school under this section for that  
4 state fiscal year and approve an extension of that deadline to a later date within that state fiscal year, if  
5 the department determines that a waiver and extension of the deadline are in the public interest.

6 (l) The state board may adopt rules under IC 4-22-2, including emergency rules in the manner provided  
7 in IC 4-22-2-37.1, as necessary to implement this section.

8 (m) This section expires June 30, ~~2021~~. **2023**.

9 SECTION 151. IC 20-43-13-4, AS AMENDED BY P.L. 108-2019, SECTION 233, IS AMENDED TO  
10 READ AS FOLLOWS [EFFECTIVE JUNE 29, 2021]: Sec. 4. (a) Except as provided in subsection (c),  
11 the complexity index is the percentage of the school corporation's students who were receiving  
12 Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for Needy Families  
13 (TANF) benefits, or foster care services as of October 1 in the school year ending in the later of:

14 (1) ~~2019~~; **2021**; or

15 (2) the first year of operation of the school corporation.

16 (b) For a conversion charter school, the percentage determined under this section is the percentage of  
17 the sponsor school corporation.

18 (c) If a school corporation's complexity index is less than the school corporation's complexity index  
19 for the preceding state fiscal year, the school corporation's complexity index for the state fiscal year is the  
20 greater of:

21 (1) the school corporation's complexity index for the state fiscal year; or

22 (2) the school corporation's complexity index for the preceding state fiscal year minus twenty-five  
23 thousandths (0.025).

24 (d) For a participating innovation network charter school, the percentage determined under this section  
25 is the greater of the percentage for the:

26 (1) participating innovation network charter school; or

27 (2) school corporation with which the participating innovation network charter school has  
28 contracted.

29 (c) Except as provided in subsection (d), the complexity index for a school corporation that has  
30 entered into an agreement with one (1) or more charter schools to participate as an innovation  
31 network charter school under IC 20-25.7-5 for a state fiscal year is equal to the result using the  
32 following formula:

33 **STEP ONE: Determine:**

34 (A) the school corporation's enrollment; minus

35 (B) the enrollment of each participating innovation network charter school.

36 **STEP TWO: Determine the number of students in the school corporation who were receiving**  
37 **Supplemental Nutrition Assistance Program (SNAP) benefits, Temporary Assistance for**  
38 **Needy Families (TANF) benefits, or foster care services as of October 1 in the school year**  
39 **ending in 2021, not including students enrolled in each participating innovation network**  
40 **charter school.**

41 **STEP THREE: Divide the result of STEP TWO by the result of STEP ONE.**

42 **STEP FOUR: Determine the enrollment of each participating innovation network charter**  
43 **school.**

44 **STEP FIVE: Determine the number of students in each participating innovation network**  
45 **charter school who were receiving Supplemental Nutrition Assistance Program (SNAP)**  
46 **benefits, Temporary Assistance for Needy Families (TANF) benefits, or foster care services**  
47 **as of October 1 in the school year ending in the later of:**



1 (A) 2021; or  
 2 (B) the first year of operation of the participating innovation network charter school.  
 3 **STEP SIX: Divide the result of STEP FIVE by the result of STEP FOUR.**  
 4 **STEP SEVEN: For each participating innovation network charter school, determine the**  
 5 **greater of:**  
 6 (A) the result of STEP THREE; or  
 7 (B) the result of STEP SIX.  
 8 **STEP EIGHT: For each participating innovation network charter school, multiply the result**  
 9 **of STEP SEVEN by the result of STEP FOUR.**  
 10 **STEP NINE: Determine the sum of:**  
 11 (A) the result of STEP TWO; plus  
 12 (B) the results of STEP EIGHT, for each participating innovation network charter school.  
 13 **STEP TEN: Determine the sum of:**  
 14 (A) the result of STEP ONE; plus  
 15 (B) the results of STEP FOUR for each participating innovation network charter school.  
 16 **STEP ELEVEN: Divide the STEP NINE result by the STEP TEN result.**  
 17 (d) If the complexity index of a participating innovation network charter school that was  
 18 established before January 1, 2016, is, for the current school year, greater than the complexity  
 19 index for the school corporation with which the innovation network charter school has contracted,  
 20 the complexity index of the participating innovation network charter school is determined as  
 21 described in IC 20-25.7-5-2(e).

22 SECTION 152. IC 20-48-1-9, AS AMENDED BY HEA 1271-2021, SECTION 71, IS AMENDED  
 23 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the governing body of a school  
 24 corporation finds and declares that an emergency exists to borrow money with which to pay current  
 25 expenses from a particular fund before the receipt of revenues from taxes levied or state tuition support  
 26 distributions for the fund, the governing body may issue warrants in anticipation of the receipt of the  
 27 revenues.

28 (b) The principal of warrants issued under subsection (a) is payable solely from the fund for which the  
 29 taxes are levied or from the school corporation's education fund in the case of anticipated state tuition  
 30 support distributions. However, the interest on the warrants may be paid from the debt service fund, from  
 31 the operations fund, or the education fund in the case of anticipated state tuition support distributions. A  
 32 governing body may not increase the debt service fund levy to pay for the interest on the warrants unless  
 33 (1) the warrants have been issued; and  
 34 (2) ~~the school corporation has received the proceeds from the warrants.~~  
 35 **the warrants have been authorized by the governing body in a resolution adopted at a public**  
 36 **meeting in the year immediately preceding the year in which the warrants will be issued.**

37 (c) The amount of principal of temporary loans maturing on or before June 30 for any fund may not  
 38 exceed eighty percent (80%) of the amount of taxes and state tuition support distributions estimated to  
 39 be collected or received for and distributed to the fund at the June settlement.

40 (d) The amount of principal of temporary loans maturing after June 30 and on or before December 31  
 41 may not exceed eighty percent (80%) of the amount of taxes and state tuition support distributions  
 42 estimated to be collected or received for and distributed to the fund at the December settlement.

43 (e) The county auditor or the auditor's deputy shall determine the estimated amount of taxes and state  
 44 tuition support distributions to be collected or received and distributed. The warrants evidencing a loan  
 45 in anticipation of tax revenue or state tuition support distributions may not be delivered to the purchaser  
 46 of the warrant and payment may not be made on the warrant before January 1 of the year the loan is to  
 47 be repaid. However, the proceedings necessary for the loan may be held and carried out before January



1 1 and before the approval. The loan may be made even though a part of the last preceding June or  
2 December settlement has not been received.

3 (f) Proceedings for the issuance and sale of warrants for more than one (1) fund may be combined.  
4 Separate warrants for each fund must be issued, and each warrant must state on the face of the warrant  
5 the fund from which the warrant's principal is payable. An action to contest the validity of a warrant may  
6 not be brought later than fifteen (15) days after the first publication of notice of sale.

7 (g) An issue of tax or state tuition support anticipation warrants may not be made if the total of all tax  
8 or state tuition support anticipation warrants exceeds twenty thousand dollars (\$20,000) until the issuance  
9 is advertised for sale, bids are received, and an award is made by the governing body as required for the  
10 sale of bonds, except that the publication of notice of the sale is not necessary:

- 11 (1) outside the county; or
- 12 (2) more than ten (10) days before the date of sale.

13 SECTION 153. IC 20-49-9-14 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
14 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 14. (a) The organizer of a charter school**  
15 **is the fiscal agent for the charter school and has exclusive control of the funds received by the**  
16 **charter school and all financial matters pertaining to the charter school. For purposes of this**  
17 **chapter, all references to a school or a charter school, including, but not limited to, the obligation**  
18 **to repay an advance, incorporate the organizer of the charter school.**

19 (b) With formal approval from the charter school's governing body, a charter school that has  
20 received an advance under this chapter may submit an application to the treasurer of state to  
21 renegotiate the terms of an advance. The application process established by the treasurer of state  
22 shall include information that permits the treasurer of state to determine whether amending the  
23 original terms of the advance will increase the likelihood that the outstanding advance balance,  
24 including accrued interest, will be paid in full.

25 (c) In making its determination, the treasurer of state may consider the following factors:

- 26 (1) whether the outstanding advance balance is free from obligation to or encumbrance from  
27 any other lawful instrument, program, proceeding, or financial instrument;
- 28 (2) whether the annual per-student cost of the outstanding advance balance exceeds the  
29 average annual per-student cost of all outstanding advance balances;
- 30 (3) whether the annual per-student cost of the outstanding advance balance as a percentage  
31 of the basic tuition support received for the student exceeds five percent (5%);
- 32 (4) whether the annual per-student cost of the outstanding advance balance has increased over  
33 the last two (2) years; and
- 34 (5) any other factors determined relevant by the treasurer of state.

35 (d) If, after review of the information required under subsection (b) and consideration of the  
36 factors listed in subsection (c), the treasurer of state determines that renegotiating the original  
37 terms of the advance will increase the likelihood that the outstanding advance balance, including  
38 accrued interest, will be paid in full, the treasurer of state shall approve the school's request.

39 (e) If the treasurer of state approves a charter school's request, the charter school's governing  
40 body shall enter into a new agreement with the treasurer of state for repayment of the outstanding  
41 advance balance. The following apply:

- 42 (1) The new agreement must:
  - 43 (A) include a provision providing that the treasurer of state may withhold from funds due  
44 to the charter school to which the advance is made until the advance is paid; and
  - 45 (B) include any other provisions determined necessary by the treasurer of state to facilitate  
46 repayment.
- 47 (2) The new agreement may:



1 (A) set a new term for the advance that does not exceed twenty-five (25) years from the date  
2 the original advance was made; and

3 (B) set a new interest rate for the remaining term of the advance which may be no lower  
4 than one percent (1%) and no higher than two percent (2%) per annum.

5 (f) An application to amend the terms of an advance or amendment of the terms of an advance  
6 do not constitute a finding regarding the school's financial condition other than with respect to the  
7 repayment of an advance made under this chapter.

8 SECTION 154. IC 20-51-1-4.3, AS AMENDED BY P.L.184-2017, SECTION 34, IS AMENDED TO  
9 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4.3. "Eligible choice scholarship student"  
10 refers to an individual who:

11 (1) has legal settlement in Indiana;

12 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
13 school year specified in IC 20-33-2-7; and

14 (3) meets at least one (1) of the following conditions:

15 (A) The individual is:

16 (i) a student with a disability who requires special education and for whom an individualized  
17 education program has been developed under IC 20-35 or a service plan developed under 511  
18 IAC 7-34; and

19 (ii) a member of a household with an annual income of not more than two hundred percent  
20 (200%) of the amount required for the individual to qualify for the federal free or reduced price  
21 lunch program.

22 (B) The individual is:

23 (i) an individual who, because of the school corporation's residency requirement, would be  
24 required to attend a specific public school within a school corporation that has been placed in  
25 the lowest category or designation of school improvement under IC 20-31-8-4 (has been  
26 assigned an "F" grade); and

27 (ii) except as provided in IC 20-51-4-2.5, is a member of a household with an annual income  
28 of not more than one hundred fifty percent (150%) of the amount required for the individual  
29 to qualify for the federal free or reduced price lunch program.

30 An individual to whom this clause applies is not required to attend the public school before  
31 becoming eligible for a choice scholarship; and may not be required to return to the public school  
32 if the public school is placed in a higher category or designation under IC 20-31-8-4.

33 (C) Except as provided in IC 20-51-4-2.5, the individual is a member of a household with an  
34 annual income of not more than one hundred fifty percent (150%) of the amount required for the  
35 individual to qualify for the federal free or reduced price lunch program and the individual was  
36 enrolled in kindergarten through grade 12, in a public school, including a charter school, in  
37 Indiana for at least two (2) semesters immediately preceding the first semester for which the  
38 individual receives a choice scholarship under IC 20-51-4.

39 (D) The individual or a sibling of the individual who, except as provided in IC 20-51-4-2.5, is  
40 a member of a household with an annual income of not more than one hundred fifty percent  
41 (150%) of the amount required for the individual to qualify for the federal free or reduced price  
42 lunch program and satisfies either of the following:

43 (i) The individual or a sibling of the individual received before July 1, 2013, a scholarship from  
44 a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4  
45 in a preceding school year; including a school year that does not immediately precede a school  
46 year in which the individual receives a scholarship from a scholarship granting organization  
47 under IC 20-51-3 or a choice scholarship under IC 20-51-4.



(ii) The individual or a sibling of the individual receives for the first time after June 30, 2013, a scholarship of at least five hundred dollars (\$500) from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4 in a preceding school year, including a school year that does not immediately precede a school year in which the individual receives a scholarship from a scholarship granting organization under IC 20-51-3 or a choice scholarship under IC 20-51-4.

(E) Subject to IC 20-51-4-2.7, the individual:

- (i) received an early education grant under IC 12-17.2-7.2;
- (ii) used the grant described in item (i) to attend a prekindergarten program at an eligible school;
- (iii) continues to meet the income eligibility requirements the individual was required to meet to receive an early education grant under IC 12-17.2-7.2; and
- (iv) continues to attend the eligible school at which the individual attended a prekindergarten program as described in item (ii).

(A) The individual is a student with a disability who requires special education and for whom an individualized education program has been developed under IC 20-35 or a service plan developed under 511 IAC 7-34 and is a member of a household with an annual income of not more than:

- (i) for the state fiscal year beginning July 1, 2021, two hundred percent (200%) of the amount required for the individual to qualify for the federal free or reduced price lunch program; and
- (ii) for the state fiscal year beginning July 1, 2022, two hundred twenty-five percent (225%) of the amount required for the individual to qualify for the federal free or reduced price lunch program.

(B) The individual is an individual who, because of the school corporation's residency requirement, would be required to attend a specific public school within a school corporation that has been placed in the lowest category or designation of school improvement under IC 20-31-8-4 (has been assigned an "F" grade) and except as provided in IC 20-51-4-2.5, is a member of a household with an annual income of not more than:

- (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of the amount required for the individual to qualify for the federal free or reduced price lunch program; and
- (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the amount required for the individual to qualify for the federal free or reduced price lunch program.

An individual to whom this clause applies is not required to attend the public school before becoming eligible for a choice scholarship, and may not be required to return to the public school if the public school is placed in a higher category or designation under IC 20-31-8-4.

(C) The individual was enrolled in kindergarten through grade 12, in a public school, including a charter school, in Indiana for at least two (2) semesters immediately preceding the first semester for which the individual receives a choice scholarship under IC 20-51-4 and except as provided in IC 20-51-4-2.5, is a member of a household with an annual income of not more than:

- (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of the amount required for the individual to qualify for the federal free or reduced price lunch program; and
- (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the



1 amount required for the individual to qualify for the federal free or reduced price lunch  
2 program.

3 (D) The individual or a sibling of the individual who, either received before July 1, 2013,  
4 a scholarship from a scholarship granting organization under IC 20-51-3 or a choice  
5 scholarship under IC 20-51-4 in a preceding school year, including a school year that does  
6 not immediately precede a school year in which the individual receives a scholarship from  
7 a scholarship granting organization under IC 20-51-3 or a choice scholarship under  
8 IC 20-51-4; or receives for the first time after June 30, 2013, a scholarship of at least five  
9 hundred dollars (\$500) from a scholarship granting organization under IC 20-51-3 or a  
10 choice scholarship under IC 20-51-4 in a preceding school year, including a school year that  
11 does not immediately precede a school year in which the individual receives a scholarship  
12 from a scholarship granting organization under IC 20-51-3 or a choice scholarship under  
13 IC 20-51-4 and except as provided in IC 20-51-4-2.5, is a member of a household with an  
14 annual income of not more than:

15 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
16 the amount required for the individual to qualify for the federal free or reduced price  
17 lunch program; and

18 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
19 amount required for the individual to qualify for the federal free or reduced price lunch  
20 program.

21 (E) Subject to IC 20-51-4-2.7, the individual received an early education grant under  
22 IC 12-17.2-7.2, used the grant described in item (i) to attend a prekindergarten program  
23 at an eligible school, continues to meet the income eligibility requirements the individual  
24 was required to meet to receive an early education grant under IC 12-17.2-7.2; and  
25 continues to attend the eligible school at which the individual attended a prekindergarten  
26 program as described in this clause and except as provided in IC 20-51-4-2.5, is a member  
27 of a household with an annual income of not more than:

28 (i) for the state fiscal year beginning July 1, 2021, one hundred fifty percent (150%) of  
29 the amount required for the individual to qualify for the federal free or reduced price  
30 lunch program; and

31 (ii) for the state fiscal year beginning July 1, 2022, two hundred percent (200%) of the  
32 amount required for the individual to qualify for the federal free or reduced price lunch  
33 program.

34 (F) The individual is in foster care.

35 SECTION 155. IC 20-51-1-5, AS AMENDED BY P.L.211-2013, SECTION 7, IS AMENDED TO  
36 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. "Eligible student" refers to an individual  
37 who:

- 38 (1) has legal settlement in Indiana;  
39 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
40 school year specified in IC 20-33-2-7;  
41 (3) either has been or is currently enrolled in a participating school; and  
42 (4) is a member of a household with:

43 (A) for taxable years ending before January 1, 2023, an annual income of not more than two  
44 hundred percent (200%) of the amount required for the individual to qualify for the federal free  
45 or reduced price lunch program; and

46 (B) for taxable years beginning after December 31, 2023, an annual income of not more  
47 than two hundred twenty-five percent (225%) of the amount required for the individual to





1 **qualify for the federal free or reduced price lunch program.**

2 SECTION 156. IC 20-51-1-5.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
3 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 5.5. "Parent", for purposes of IC 20-51-4,**  
4 **includes the foster parent of an eligible choice scholarship student.**

5 SECTION 157. IC 20-51-4-2, AS AMENDED BY P.L.211-2013, SECTION 9, IS AMENDED TO  
6 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2. (a) ~~Subject to subsection (b);~~ **Except as**  
7 **provided in subsection (b),** an eligible choice scholarship student is entitled to a choice scholarship  
8 under this chapter for each school year ~~beginning after June 30, 2011;~~ that the eligible choice scholarship  
9 student enrolls in an eligible school.

10 (b) ~~The department may not award more than:~~

11 ~~(1) seven thousand five hundred (7,500) choice scholarships for the school year beginning July 1,~~  
12 ~~2011, and ending June 30, 2012; and~~

13 ~~(2) fifteen thousand (15,000) choice scholarships for the school year beginning July 1, 2012, and~~  
14 ~~ending June 30, 2013.~~

15 ~~The department shall establish the standards used to allocate choice scholarships among eligible choice~~  
16 ~~scholarship students.~~

17 **(b) An eligible choice scholarship student is not entitled to a choice scholarship under this**  
18 **chapter for a particular year if the eligible choice scholarship student receives an annual grant**  
19 **amount under IC 20-51-4-2 under the Indiana education scholarship account program for the**  
20 **same school year.**

21 SECTION 158. IC 20-51-4-2.5, AS AMENDED BY P.L.251-2017, SECTION 17, IS AMENDED TO  
22 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2.5. Notwithstanding IC 20-51-1-4.3(B),  
23 IC 20-51-1-4.3(C), or IC 20-51-1-4.3(D)(ii):

24 **(1) an individual who initially meets the income requirements under IC 20-51-1-4.3(B) or**  
25 **IC 20-51-1-4.3(C); or ~~IC 20-51-1-4.3(D)(ii)~~**

26 **(2) an individual or a sibling of an individual who initially meets the income requirements**  
27 **under IC 20-51-1-4.3(D);**

28 and is a member of a household whose income subsequently increases is considered to meet the income  
29 requirements for as long as the individual **or, if applicable, the sibling of the individual** is enrolled in  
30 an eligible school and is a member of a household with an annual income of not more than two hundred  
31 percent (200%) of the amount required for the individual to qualify for the federal free or reduced price  
32 lunch program: **meets the qualification under subsection (b).**

33 **(b) The individual or sibling of an individual is a member of a household with an annual income**  
34 **of not more than:**

35 **(1) for the state fiscal year beginning July 1, 2021, two hundred percent (200%) of the amount**  
36 **required for the individual or, if applicable, the sibling of the individual to qualify for the**  
37 **federal free or reduced price lunch program; and**

38 **(2) for the state fiscal year beginning July 1, 2022, two hundred twenty-five percent (225%)**  
39 **of the amount required for the individual or, if applicable, the sibling of the individual to**  
40 **qualify for the federal free or reduced price lunch program.**

41 SECTION 159. IC 20-51-4-2.7, AS ADDED BY P.L.184-2017, SECTION 35, IS AMENDED TO  
42 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 2.7. An eligible choice scholarship student  
43 described in IC 20-51-1-4.3(E) may only use a choice scholarship awarded to the eligible choice  
44 scholarship student under this chapter to attend an eligible school at which the individual used an early  
45 education grant under IC 12-17.2-7.2 to attend a prekindergarten program unless the eligible choice  
46 scholarship student otherwise qualifies for a choice scholarship under IC 20-51-1-4.3(A) through  
47 IC 20-51-1-4.3(D) **or IC 20-51-1-4.3(F)** and this chapter.



1 SECTION 160. IC 20-51-4-4, AS AMENDED BY P.L.108-2019, SECTION 234, IS AMENDED TO  
2 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) The amount an eligible choice  
3 scholarship student is entitled to receive under this chapter for a school year is equal to the following:

4 (1) The least of the following:

5 (A) The sum of the tuition or transfer tuition and fees required for enrollment or attendance of  
6 the eligible choice scholarship student at the eligible school selected by the eligible choice  
7 scholarship student for a school year that the eligible choice scholarship student (or the parent  
8 of the eligible choice scholarship student) would otherwise be obligated to pay to the eligible  
9 school.

10 (B) For the state fiscal year beginning July 1, 2021, an amount equal to

11 (i) ninety percent (90%) of the state tuition support amount determined under section 5 of this  
12 chapter if the eligible choice scholarship student is a member of a household with an annual  
13 income of not more than the amount required for the eligible choice scholarship student to  
14 qualify for the federal free or reduced price lunch program;

15 (ii) seventy percent (70%) of the state tuition support amount determined under section 5 of  
16 this chapter if the eligible choice scholarship student is a member of a household with an  
17 annual income of, in the case of an individual not described in section 2.5 of this chapter or  
18 item (i), not more than one hundred twenty-five percent (125%) of the amount required for the  
19 eligible choice scholarship student to qualify for the federal free or reduced price lunch  
20 program; and

21 (iii) fifty percent (50%) of the state tuition support amount determined under section 5 of this  
22 chapter if the eligible choice scholarship student is a member of a household with an annual  
23 income of, in the case of an individual not described in section 2.5 of this chapter or item (i)  
24 or (ii), not more than one hundred fifty percent (150%) of the amount required for the eligible  
25 choice scholarship student to qualify for the federal free or reduced price lunch program or, in  
26 the case of an individual described in section 2.5 of this chapter, not more than two hundred  
27 percent (200%) of the amount required for the eligible choice scholarship student to qualify  
28 for the federal free or reduced price lunch program.

29 (C) For the state fiscal year beginning July 1, 2022, an amount equal to ninety percent  
30 (90%) of the state tuition support amount determined under section 5 of this chapter.

31 (2) In addition to the amount described in subdivision (1), if the eligible choice scholarship  
32 student has been identified as eligible for special education services under IC 20-35 and the eligible  
33 school provides the necessary special education or related services to the eligible choice scholarship  
34 student, any amount that a school corporation would receive under IC 20-43-7 for the eligible choice  
35 scholarship student if the eligible choice scholarship student attended the school corporation.  
36 However, if an eligible choice scholarship student changes schools during the school year after the  
37 December 1 count under IC 20-43-7-1 of eligible pupils enrolled in special education programs and  
38 the eligible choice scholarship student enrolls in a different eligible school, any choice scholarship  
39 amounts paid to the eligible choice scholarship student for the remainder of the school year after the  
40 eligible choice scholarship student enrolls in the different eligible school shall not include amounts  
41 that a school corporation would receive under IC 20-43-7 for the eligible choice scholarship student  
42 if the eligible choice scholarship student attended the school corporation.

43 (b) The amount an eligible choice scholarship student is entitled to receive under this chapter if the  
44 eligible student applies for the choice scholarship under section 7(e) of this chapter shall be reduced on  
45 a prorated basis in the manner prescribed in section 6 of this chapter.

46 SECTION 161. IC 20-51-4-5, AS AMENDED BY P.L.106-2016, SECTION 20, IS AMENDED TO  
47 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. The state tuition support amount to be used



1 in section 4(a)(1)(B) of this chapter for an eligible choice scholarship student is the amount determined  
2 under the last STEP of the following formula:

3 STEP ONE: Determine the school corporation in which the eligible choice scholarship student has  
4 legal settlement.

5 STEP TWO: Determine the amount of state tuition support that the school corporation identified  
6 under STEP ONE is eligible to receive under IC 20-43 for the state fiscal year in which the current  
7 school year begins, ~~excluding~~ **including the basic tuition support amount made under IC 20-43-6**  
8 **and grants made under IC 20-43-10-2. However, the amount does not include** amounts provided  
9 for special education grants under IC 20-43-7 and career and technical education grants under  
10 IC 20-43-8.

11 STEP THREE: Determine the result of:

12 (A) the STEP TWO amount; divided by

13 (B) the current ADM (as defined in IC 20-43-1-10) for the school corporation identified under  
14 STEP ONE for the state fiscal year used in STEP TWO.

15 SECTION 162. IC 20-51-4-10, AS AMENDED BY P.L.106-2016, SECTION 23, IS AMENDED TO  
16 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. The department shall distribute choice  
17 scholarships at least once each semester, or at equivalent intervals. The department may distribute the  
18 choice scholarship to the eligible choice scholarship student (or the parent of the eligible choice  
19 scholarship student) for the purpose of paying the educational costs described in section ~~4(1)(A) of this~~  
20 ~~chapter (before July 1, 2017) or in section 4(a)(1)(A) of this chapter. (after June 30, 2017).~~ For the  
21 distribution to be valid, the eligible choice scholarship student (or the parent of the eligible choice  
22 scholarship student) and the eligible school providing educational services to the eligible choice  
23 scholarship student must annually sign a form, prescribed by the department to endorse distributions for  
24 the particular school year. If:

25 (1) an eligible choice scholarship student who is receiving a choice scholarship for a school year  
26 changes schools during the school year after signing the form to endorse distributions for that school  
27 year; and

28 (2) the eligible choice scholarship student enrolls in a different eligible school that has not signed  
29 the form to endorse distributions for that school year;

30 the eligible choice scholarship student (or the parent of the eligible choice scholarship student) and the  
31 eligible school must sign the form prescribed by the department to endorse distributions for the particular  
32 school year.

33 SECTION 163. IC 20-51.4 IS ADDED TO THE INDIANA CODE AS A NEW ARTICLE TO READ  
34 AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

35 **ARTICLE 51.4. INDIANA EDUCATION SCHOLARSHIP ACCOUNT PROGRAM**

36 **Chapter 1. Applicability**

37 **Sec. 1. This article expires June 30, 2023.**

38 **Chapter 2. Definitions**

39 **Sec. 1. The definitions in this chapter apply throughout this article.**

40 **Sec. 2. "Account" refers to an Indiana education scholarship account established by an eligible**  
41 **student's parent.**

42 **Sec. 3. "Annual grant amount" refers to the annual grant amount a student is eligible for under**  
43 **IC 20-43-7-6.**

44 **Sec. 4. "Eligible student" refers to an individual who:**

45 (1) has legal settlement in Indiana;

46 (2) is at least five (5) years of age and less than twenty-two (22) years of age on the date in the  
47 school year specified in IC 20-33-2-7;



1 (3) is a student who qualified for special education grant under IC 20-43-7-6; and  
2 (4) meets the annual income qualification requirement for a choice scholarship student under  
3 IC 20-51-1.

4 Sec. 5. "Parent" has the meaning set forth in IC 20-18-2-13 and includes for a student described  
5 in section 6(3)(C) of this chapter, a foster parent.

6 Sec. 6. "Participating entity" refers to an individual or entity authorized by the treasurer of state  
7 to participate in the program under IC 20-51.4-5-2.

8 Sec. 7. "Program" refers to the Indiana education scholarship account program established by  
9 IC 20-51.4-3-1.

10 Sec. 8. "Public school" refers to a school maintained by a school corporation or a charter school.

11 Sec. 9. "Qualified expenses" refers to the following expenses provided by a participating entity  
12 related to the education of an eligible student for which scholarship money in an account may be  
13 used:

14 (1) Tuition and fees at a qualified school, public school, or other participating entity.

15 (2) Fees for:  
16 (A) national norm referenced or criterion referenced examinations;  
17 (B) advanced placement examinations, Cambridge International courses, International  
18 Baccalaureate courses, or College-Level Examination Program (CLEP) examinations; or  
19 (C) statewide assessments associated with industry recognized credentials.

20 (3) Educational services for an eligible student who is a student with a disability.

21 (4) Payments associated with the use of paraprofessional or educational aides.

22 (5) Services contracted for and provided by a school corporation, charter school, or magnet  
23 school, or qualified school, including individual classes.

24 (6) Occupational therapy for a student with a disability.

25 (7) Subject to IC 20-51.4-4-6, fees for transportation paid to a fee-for-service transportation  
26 provider for the eligible student to travel to and from an approved special education service  
27 provider.

28 (8) Tuition and fees to attend training programs and camps that have a focus on:

29 (A) vocational skills;  
30 (B) academic skills;  
31 (C) life skills;  
32 (D) independence; or  
33 (E) soft job skills that are character traits and interpersonal skills that characterize a  
34 person's relationships with other people.

35 Sec. 10. "Qualified school" refers to a nonpublic school accredited by either the state board or  
36 a national or regional accreditation agency that is recognized by the state board:

37 (1) to which an eligible student is required to pay tuition to attend; and

38 (2) that agrees to enroll an eligible student.

39 Chapter 3. Administration of Indiana Education Scholarship Accounts

40 Sec. 1. The Indiana education scholarship account program is established to provide grants to  
41 a parent of an eligible student.

42 Sec. 2. (a) The program shall be administered by the treasurer of state in consultation with the  
43 department.

44 (b) The treasurer of state may contract with one (1) or more entities to maintain and manage  
45 accounts established under IC 20-51.4-4-1 after issuing a request for proposal under IC 5-22-9.  
46 Each entity shall:

47 (1) meet qualification requirements established by the treasurer of state;



1 (2) be approved by the treasurer as an eligible entity; and

2 (3) comply with generally accepted accounting principles.

3 Sec. 3. (a) The program is subject to annual audit by an independent public accounting firm  
4 retained by the treasurer of state.

5 (b) The treasurer of state shall promptly transmit copies of each annual audit to the governor  
6 and, in an electronic format under IC 5-14-6, the general assembly. Upon request, the treasurer of  
7 state shall make copies of the audit available to the public.

8 Sec. 4. (a) After June 30, 2022, the treasurer of state shall administer a survey of parents of  
9 eligible students who maintain an account under IC 20-51.4-4-1. The survey must request  
10 information:

11 (1) regarding when the account was established and the number of grants received;

12 (2) relating to relative satisfaction with the program; and

13 (3) regarding opinions on any topics, items, or issues that the treasurer of state determines may  
14 improve the effectiveness of the program or the education experience of the eligible student  
15 or the eligible student's family.

16 (b) The treasurer of state shall provide a summary of the survey administered under subsection  
17 (a) to the governor and, in an electronic format under IC 5-14-6, the legislative council.

18 Sec. 5. The treasurer of state shall provide online services and capabilities including, but not  
19 limited to, the following:

20 (1) A method for parents to submit an application agreement described in IC 20-51.4-4-1(a).

21 (2) A method for an eligible school and a participating entity to submit the intent of the eligible  
22 school or participating entity to participate in the program.

23 (3) A method for parents to identify and select eligible schools and participating entities  
24 participating in the program.

25 (4) A method for parents and participating entities to initiate and receive payments from an  
26 eligible student's account.

27 (5) A method for parents to rate the parent's experience with a participating entity and the  
28 ability for other parents of eligible students to see the rating.

29 (6) Methods that are intuitive and allow for contributions to be easily made to an eligible  
30 student's account.

31 (7) Resources the family of an eligible student can access to learn about advocacy groups  
32 available to provide information and resources to the eligible student's family.

33 Sec. 6. If a grant amount in an account established under IC 20-51.4-4-1 is not expended at the  
34 end of a state fiscal year, the grant amount remaining in the account shall revert to the state general  
35 fund.

#### 36 Chapter 4. Indiana Education Scholarship Accounts

37 Sec. 1. (a) For each school year, the treasurer of state shall determine, based on the amount of  
38 funds available for the program, the number of grants that the treasurer of state will award under  
39 the program. The number of applicants approved and the number of grants awarded under this  
40 article by the treasurer of state for the school year may not exceed the number determined by the  
41 treasurer of state under this subsection.

42 (b) After June 30, 2022, a parent of an eligible student may establish an Indiana education  
43 scholarship account for the eligible student by entering into a written agreement with the treasurer  
44 of state on a form prepared by the treasurer of state. The treasurer of state shall establish a date  
45 by which an application to establish an account for the 2022-2023 school year must be submitted.  
46 The account of an eligible student shall be made in the name of the eligible student. To be eligible,  
47 a parent of an eligible student wishing to participate in the program must agree that:



1 (1) a grant deposited in the eligible student's account under section 2 of this chapter and any  
2 interest that may accrue in the account will be used only for the eligible student's qualified  
3 expenses;

4 (2) money in the account when the account is terminated reverts to the state general fund;

5 (3) the parent of the eligible student will use part of the money in the account:

6 (A) for the eligible student's study in the subject of reading, grammar, mathematics, social  
7 studies, or science; or

8 (B) for use in accordance with the eligible student's special education needs; and

9 (4) the eligible student will not be enrolled in a school that receives tuition support under  
10 IC 20-43.

11 (c) A parent of an eligible student may enter into a separate agreement under subsection (b) for  
12 each child of the parent. However, not more than one (1) account may be established for each  
13 eligible student.

14 (d) The account must be established under subsection (b) by a parent of an eligible student for  
15 a school year on or before a date established by the treasurer of state, which must be at least thirty  
16 (30) days before the fall ADM count date established by the state board under IC 20-43-4-3. A  
17 parent of an eligible student may not enter into an agreement under this section or maintain an  
18 account under this chapter if the eligible student receives a choice scholarship under IC 20-51-4 for  
19 the same school year. An eligible student may not receive a grant under section 2 of this chapter if  
20 the eligible student is currently included in a school corporation's ADM count under IC 20-43-4.

21 (e) An agreement entered into under this section terminates automatically for an eligible student  
22 if the eligible student no longer resides in Indiana while the eligible student is eligible to receive  
23 grants under section 2 of this chapter. If an account is terminated under this section, money in the  
24 eligible student's account, including any interest accrued, reverts to the state tuition reserve  
25 account.

26 (f) An agreement made under this section for an eligible student while the eligible student is in  
27 kindergarten through grade 12 may be terminated before the end of the school year if the parent  
28 of the eligible student notifies the treasurer of state in a manner specified by the treasurer of state.

29 (g) A distribution made to an account under section 2 of this chapter is considered tax exempt  
30 as long as the distribution is used for a qualified expense. The amount is subtracted from the  
31 definition of adjusted income under IC 6-3-1-3.5 to the extent the distribution used for the qualified  
32 expense is included in the taxpayer's adjusted federal gross income under the Internal Revenue  
33 Code.

34 (h) The department shall establish a student test number as described in IC 20-19-3-9.4 for each  
35 eligible student. The treasurer of state shall provide the department information necessary for the  
36 department to comply with this subsection.

37 Sec. 2. (a) Subject to sections 3 and 10 of this chapter, the annual grant amount under this  
38 chapter for an eligible student equals the special education grant for the student under  
39 IC 20-43-7-6.

40 (b) An eligible student may choose to receive special education services from the school  
41 corporation required to provide the special education services to the eligible student under 511  
42 IAC 7-34-1. However, if an eligible student described in subsection (a) chooses not to receive special  
43 education or related services from a school corporation required to provide the services to the  
44 eligible student under 511 IAC 7-34-1, the annual grant amount for the eligible student shall include  
45 the amount the school corporation would receive under IC 20-43-7 for the eligible student if the  
46 eligible student attended the school corporation.

47 Sec. 3. If an eligible student's agreement under section 1 of this chapter is in effect for less than



1 an entire school year, the annual grant amount provided under section 2 of this chapter for that  
2 school year shall be reduced on a prorated basis in a manner prescribed by the treasurer of state  
3 to reflect the length of the agreement. In the event an eligible student's account is terminated  
4 because the eligible student enrolls in a school that receives tuition support under IC 20-43, the  
5 balance in the account at the time the account is terminated shall be transferred to the school  
6 corporation or charter school in which the eligible student enrolls.

7 Sec. 4. Upon entering into or renewing an agreement under this chapter, the treasurer of state  
8 shall provide to the parent of an eligible student a written explanation of the authorized uses of the  
9 money in the account and the responsibilities of the parent of an eligible student and the treasurer  
10 of state regarding an account established under section 1 of this chapter.

11 Sec. 5. This chapter does not prohibit a parent of an eligible student from making a payment for  
12 any qualified expense from a source other than the eligible student's account. The parent of an  
13 eligible student is responsible for the payment of any tuition required by a qualified school that is  
14 not paid from the eligible student's account.

15 Sec. 6. A parent of an eligible student may use not more than seven hundred fifty dollars (\$750)  
16 of the annual grant amount received under this chapter each school year for fees for transportation  
17 paid to a fee-for-service transportation provider for the eligible student to travel to and from an  
18 approved service provider. However, the treasurer of state, in consultation with the department,  
19 shall establish criteria and a process by which a parent of an eligible student may receive a waiver  
20 from the limit imposed on transportation fees under this section.

21 Sec. 7. (a) A participating entity that receives a payment for a qualified expense may not:

22 (1) refund any part of the payment to the parent of the eligible student unless the refund is for  
23 an item that has been returned to the place of original purchase or is for an item or service  
24 that has not been provided by the participating entity; or

25 (2) rebate or otherwise share any part of the payment with the parent of the eligible student  
26 who made the payment.

27 (b) A parent of an eligible student who receives a refund under subsection (a) shall deposit the  
28 refund into the account from which the money was paid.

29 Sec. 8. (a) The treasurer of state shall freeze the account established under section 1 of this  
30 chapter of any parent of an eligible student who:

31 (1) fails to comply with the terms of the agreement established under section 1 of this chapter;

32 (2) fails to comply with applicable laws or regulations; or

33 (3) substantially misuses funds in the account.

34 (b) The treasurer of state shall send written notice to the parent of the eligible student stating  
35 the reason for the freeze under subsection (a). The treasurer of state may also send notice to the  
36 attorney general or the prosecuting attorney in the county in which the parent of the eligible student  
37 resides if the treasurer of state believes a crime has been committed or a civil action relating to the  
38 account is necessary.

39 (c) A parent of an eligible student whose account has been frozen under subsection (a) may  
40 petition the treasurer of state for redetermination of the decision under subsection (a) within thirty  
41 (30) days after the date the treasurer of state sends notice to the parent of the eligible student under  
42 subsection (b). The petition must contain a written explanation stating why the treasurer of state  
43 was incorrect in freezing the account under subsection (a). If the treasurer of state does not receive  
44 a timely submitted petition from a parent of an eligible student under this subsection, the treasurer  
45 of state shall terminate the account.

46 (d) The treasurer of state shall review a petition received under subsection (c) within fifteen (15)  
47 business days of receipt of the petition and issue a redetermination letter to the parent of the eligible



1 student. If the treasurer of state overturns the treasurer of state's initial decision under subsection  
2 (a), the treasurer of state shall immediately unfreeze the account. If the treasurer of state affirms  
3 the decision under subsection (a), the treasurer of state shall give notice of the affirmation to the  
4 parent of the eligible student and terminate the account.

5 Sec. 9. Notwithstanding 511 IAC 7-34-1(d)(4), a public school is not required to make available  
6 special education and related services to an eligible student if the eligible student receives funds  
7 under section 2 of this chapter and the special education services are provided to the eligible student  
8 by the participating entity. This section may not be construed as a restriction or limitation on any  
9 of the rights, benefits, and protections granted to an individual under the federal Individuals with  
10 Disabilities Education Improvement Act of 2004 (20 U.S.C. 1400 et seq.).

11 Sec. 10. Distributions made to an account under section 2 of this chapter or money in the account  
12 may not be treated as income or a resource for purposes of qualifying for any other federal or state  
13 grant or program administered by the state or a political subdivision.

#### 14 Chapter 5. Participating Entities

15 Sec. 1. It is the intent of the general assembly to honor the autonomy of nonpublic schools that  
16 choose and are authorized to become participating entities under this article. A nonpublic eligible  
17 school is not an agent of the state or federal government, and therefore:

18 (1) the treasurer of state, state board, department, or any other state agency may not in any  
19 way regulate the educational program of a nonpublic school that accepts money from an  
20 account under this article, including the regulation of curriculum content, religious instruction  
21 or activities, classroom teaching, teacher and staff hiring requirements, and other activities  
22 carried out by the nonpublic school;

23 (2) the creation of the program does not expand the regulatory authority of the state or the  
24 state's officers to impose additional regulation of nonpublic schools beyond those necessary  
25 to enforce the requirements of the program; and

26 (3) an accredited nonpublic school that is a participating entity may provide for the  
27 educational needs of students without governmental control.

28 Sec. 2. (a) The following individuals or entities may become a participating entity by submitting  
29 an application to the treasurer of state in a manner prescribed by the treasurer of state:

30 (1) A qualified school.

31 (2) An individual who or entity that provides services to a student with a disability in  
32 accordance with an individualized education plan.

33 (3) An individual who or entity that offers an approved course or program to an eligible  
34 student.

35 (4) A licensed occupational therapist.

36 (b) The treasurer of state may approve an application submitted under subsection (a) if the  
37 individual or entity meets the criteria to serve as a participating entity.

38 (c) If it is reasonably expected by the treasurer of state that a participating entity will receive,  
39 from payments made under the program, more than fifty thousand dollars (\$50,000) during a  
40 particular school year, the participating entity shall, on or before a date prescribed by the treasurer  
41 of state:

42 (1) post a surety bond in an amount equal to the amount expected to be paid to the  
43 participating entity under the program for the particular school year; or

44 (2) provide the treasurer of state evidence, in a manner prescribed by the treasurer of state,  
45 indicating that the participating entity has unencumbered assets sufficient to pay the treasurer  
46 of state an amount equal to the amount expected to be paid to the participating entity under  
47 the program during the particular school year.





1 (d) Each participating entity that accepts payments made from an account under this article  
2 shall provide a receipt to the parent of an eligible student for each payment made.

3 Sec. 3. (a) Each qualified school that is a participating entity that accepts payments for tuition  
4 and fees made from an account under the program shall administer to its eligible students the  
5 statewide assessment.

6 (b) Upon receipt of the statewide assessment, the department shall, subject to the federal Family  
7 Educational Rights and Privacy Act (20 U.S.C. 1232g) and any regulations adopted under that act:

8 (1) aggregate the statewide assessment test results according to the grade level, gender, race,  
9 and family income level of all eligible students; and

10 (2) make the results determined under subdivision (1) available on the department's Internet  
11 web site.

12 Sec. 4. (a) The treasurer of state may refuse to allow a participating entity to continue  
13 participation in the program and revoke the participating entity's status as a participating entity  
14 if the treasurer of state determines that the participating entity accepts payments made from an  
15 account under this article and:

16 (1) has failed to provide any educational service required by state or federal law to an eligible  
17 student receiving instruction from the participating entity; or

18 (2) has routinely failed to meet the requirements of a participating entity under the program.

19 (b) If the treasurer of state revokes a participating entity's status as a participating entity in the  
20 program, the treasurer of state shall provide notice of the revocation within thirty (30) days of the  
21 revocation to each parent of an eligible student receiving instruction from the participating entity  
22 who has paid the participating entity from the eligible student's account.

23 (c) The treasurer of state may permit a former participating entity described in subsection (a)  
24 to reapply with the treasurer of state for authorization to be a participating entity on a date  
25 established by the treasurer of state, which may not be earlier than one (1) year after the date on  
26 which the former participating entity's status as a participating entity was revoked under  
27 subsection (a). The treasurer of state may establish reasonable criteria or requirements that the  
28 former participating entity must meet before being reapproved by the treasurer of state as a  
29 participating entity.

30 Sec. 5. An approved participating entity:

31 (1) may not charge an eligible student participating in the program an amount greater than  
32 a similarly situated student who is receiving the same or similar services; and

33 (2) shall provide a receipt to a parent of an eligible student for each qualified expense charged  
34 for education or related services provided to the eligible student.

35 Sec. 6. The treasurer of state shall annually make available on the treasurer of state's Internet  
36 web site a list of participating entities.

### 37 Chapter 6. Rulemaking

38 Sec. 1. (a) The treasurer of state may adopt rules under IC 4-22-2 necessary to administer this  
39 article.

40 (b) The state board shall adopt rules under IC 4-22-2 to establish a procedure to establish an  
41 Indiana education scholarship account education service plan for an eligible student.

42 SECTION 164. IC 21-17-5-6, AS AMENDED BY P.L.107-2019, SECTION 4, IS AMENDED TO  
43 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 6. Whenever a police officer retires after at  
44 least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer  
45 is entitled to receive, in recognition of the service to the educational institution and the public, a badge  
46 that indicates that the officer is retired. Upon retirement, the state police department shall issue to the  
47 police officer an identification card that:



- 1 (1) states the police officer's name and rank at retirement;
- 2 (2) states the officer's retired status; and
- 3 (3) notes the officer's authority to retain the service weapon.

4 A retired police officer described in this section is entitled to a lifetime license to carry a handgun as  
5 described under ~~IC 35-47-2-3(f)~~: **IC 35-47-2-3(g)**.

6 SECTION 165. IC 21-39-4-7, AS AMENDED BY P.L.107-2019, SECTION 5, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 7. Whenever a police officer retires after at  
8 least twenty (20) years of service, the police officer may retain the officer's service weapon. The officer  
9 is entitled to receive, in recognition of the service to the state educational institution and the public, a  
10 badge that indicates that the officer is retired. Upon retirement, the state police department shall issue to  
11 the police officer an identification card that:

- 12 (1) states the police officer's name and rank at retirement;
- 13 (2) states the officer's retired status; and
- 14 (3) notes the officer's authority to retain the service weapon.

15 A police officer described in this section is entitled to a lifetime license to carry a handgun as described  
16 under ~~IC 35-47-2-3(f)~~: **IC 35-47-2-3(g)**.

17 SECTION 166. IC 31-19-26.5-3, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. **(a) Subject to section 4 of this chapter,**  
19 **the department may shall** make payments of adoption subsidy under this chapter for the benefit of a child  
20 with special needs if the department has:

- 21 (1) either:
  - 22 (A) entered into a written agreement **under section 10.5 of this chapter** with the adoptive parent
  - 23 or parents, before or at the time the court enters a final decree of adoption under IC 31-19-11-1,
  - 24 that specifies the amount, terms, and conditions of the adoption assistance payments; or
  - 25 (B) received a written final order in an administrative appeal in accordance with section 12(4)
  - 26 of this chapter concluding that the adoptive parents are eligible for a subsidy payable under this
  - 27 chapter and determining the appropriate subsidy amount; **and**
  - 28 ~~(2) determined that sufficient funds are available in the adoption assistance account of the state~~
  - 29 ~~general fund; and can reasonably be anticipated to be available in that account during the term of~~
  - 30 ~~the agreement or order; to make the payments as specified in the agreement or order; and~~
  - 31 ~~(3) (2) determined that the child is not eligible for adoption assistance under 42 U.S.C. 673.~~

32 **(b) This section does not prohibit the department from modifying or terminating an agreement**  
33 **with the adoptive parent or parents under this chapter. However, the department may not**  
34 **terminate an agreement with the adoptive parent or parents due to insufficient funds in the**  
35 **adoption assistance account.**

36 SECTION 167. IC 31-19-26.5-5, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
37 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. **(a) Subject to subsection (b),** the amount  
38 of adoption subsidy payments under this chapter may not exceed the amount that would be payable by  
39 the department for the monthly cost of care of the adopted child in a foster family home at the time

- 40 ~~(1)~~ the adoption subsidy agreement is made or
- 41 ~~(2)~~ the subsidy is payable under the terms of the agreement,
- 42 whichever is greater.

43 **(b) In the case of an adoptive parent of a child with special needs that is in the therapeutic foster**  
44 **care or therapeutic plus category of supervision, the amount of adoption subsidy payments under**  
45 **this chapter may not be less than an amount equal to fifty percent (50%) of the per diem rate**  
46 **determined by the department for the:**

- 47 (1) therapeutic foster care; or



1           **(2) therapeutic plus;**  
2 **category of supervision, which ever is applicable, that would be payable by the department for the**  
3 **monthly cost of care of the adopted child in a foster family home at the time the adoption subsidy**  
4 **agreement is made or the subsidy is payable under the terms of the agreement, whichever is**  
5 **greater.**

6           SECTION 168. IC 31-19-26.5-10, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
7 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 10. An adoption assistance account is  
8 established within the state general fund for the purpose of funding adoption subsidy payments under this  
9 chapter and the state's share of adoption assistance payments under 42 U.S.C. 673. The account consists  
10 of:

- 11           (1) amounts specifically appropriated to the department by the general assembly for adoption  
12 assistance;
- 13           (2) amounts allocated by the department to the adoption assistance account from ~~the department~~  
14 **funds available to the department; in accordance with section 10.5 of this chapter;** and
- 15           (3) any other amounts contributed or paid to the department for adoption assistance under this  
16 chapter.

17           SECTION 169. IC 31-19-26.5-10.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION  
18 TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: **Sec. 10.5. (a) Subject to section 4 of this**  
19 **chapter, the department shall:**

- 20           **(1) enter into a written agreement described under section 3(a)(1)(A) of this chapter with each**  
21 **adoptive parent of a child with special needs who is eligible for an adoption subsidy under this**  
22 **chapter; and**
- 23           **(2) allocate funds to the adoption assistance account necessary to meet the requirements under**  
24 **section 3 of this chapter.**

25           **(b) This section does not require the department to enter into an agreement to:**

- 26           **(1) make additional payments under section 6 of this chapter; or**
- 27           **(2) continue adoption subsidy payments under section 9(b) of this chapter.**

28           SECTION 170. IC 31-19-26.5-11, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
29 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 11. (a) ~~In determining the availability of funds~~  
30 **in the adoption assistance account for payments of adoption subsidies under this chapter; Subject to**  
31 **sections 3 and 10.5 of this chapter,** the department shall give priority to payments required by court  
32 orders for county adoption subsidies entered under IC 31-19-26 (before its repeal).

33           (b) The provisions of this chapter applicable to continuation, modification, or termination of adoption  
34 subsidy payments shall apply after January 1, 2009, to county adoption subsidy orders entered under  
35 IC 31-19-26 (before its repeal).

36           SECTION 171. IC 31-19-26.5-12, AS ADDED BY P.L.146-2008, SECTION 562, IS AMENDED TO  
37 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 12. The department shall adopt rules under  
38 IC 4-22-2, as needed, to carry out this chapter. The rules must include at least the following subjects:

- 39           (1) The application and determination process for subsidies or other assistance provided under this  
40 chapter.
- 41           (2) The standards for determination of a child with special needs.
- 42           (3) The process for determining the duration, extension, modification, and termination of  
43 agreements, as provided in sections 8 and 9 of this chapter.
- 44           (4) The procedure for administrative review and appeal of determinations made by the department  
45 under this chapter.
- 46           (5) **Subject to sections 3 and 10.5 of this chapter,** the procedure for determining availability of  
47 funds for new subsidy agreements and continuation of existing agreements or orders under this



1 chapter and IC 31-19-26 (before its repeal), including any funding limitations or priorities as  
2 provided in sections 4 and 11 of this chapter.

3 SECTION 172. IC 35-47-2-3, AS AMENDED BY P.L.107-2019, SECTION 8, IS AMENDED TO  
4 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 3. (a) A person desiring a license to carry a  
5 handgun shall apply:

6 (1) to the chief of police or corresponding law enforcement officer of the municipality in which the  
7 applicant resides;

8 (2) if that municipality has no such officer, or if the applicant does not reside in a municipality, to  
9 the sheriff of the county in which the applicant resides after the applicant has obtained an application  
10 form prescribed by the superintendent; or

11 (3) if the applicant is a resident of another state and has a regular place of business or employment  
12 in Indiana, to the sheriff of the county in which the applicant has a regular place of business or  
13 employment.

14 The superintendent and local law enforcement agencies shall allow an applicant desiring to obtain or  
15 renew a license to carry a handgun to submit an application electronically under this chapter if funds are  
16 available to establish and maintain an electronic application system.

17 (b) This subsection applies before July 1, 2020. The law enforcement agency which accepts an  
18 application for a handgun license shall collect the following application fees:

19 (1) From a person applying for a four (4) year handgun license, a ten dollar (\$10) application fee,  
20 five dollars (\$5) of which shall be refunded if the license is not issued.

21 (2) From a person applying for a lifetime handgun license who does not currently possess a valid  
22 Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
23 refunded if the license is not issued.

24 (3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana  
25 handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded  
26 if the license is not issued.

27 Except as provided in ~~subsection (i)~~, **subsection (j)**, the fee shall be deposited into the law enforcement  
28 agency's firearms training fund or other appropriate training activities fund and used by the agency to train  
29 law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase  
30 firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law  
31 enforcement officers employed by the law enforcement agency. The state board of accounts shall establish  
32 rules for the proper accounting and expenditure of funds collected under this subsection.

33 (c) This subsection applies after June 30, 2020, **and before July 1, 2021**. The law enforcement agency  
34 which accepts an application for a handgun license shall not collect a fee from a person applying for a five  
35 (5) year handgun license and shall collect the following application fees:

36 (1) From a person applying for a lifetime handgun license who does not currently possess a valid  
37 Indiana handgun license, a fifty dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
38 refunded if the license is not issued.

39 (2) From a person applying for a lifetime handgun license who currently possesses a valid Indiana  
40 handgun license, a forty dollar (\$40) application fee, thirty dollars (\$30) of which shall be refunded  
41 if the license is not issued.

42 Except as provided in ~~subsection (i)~~, **subsection (j)**, the fee shall be deposited into the law enforcement  
43 agency's firearms training fund or other appropriate training activities fund and used by the agency to train  
44 law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase  
45 firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law  
46 enforcement officers employed by the law enforcement agency. The state board of accounts shall establish  
47 rules for the proper accounting and expenditure of funds collected under this subsection.



1 (d) This subsection applies after June 30, 2021. The law enforcement agency which accepts an  
2 application for a handgun license shall not collect a fee from a person applying for a handgun  
3 license.

4 (e) The officer to whom the application is made shall ascertain the applicant's name, full address,  
5 length of residence in the community, whether the applicant's residence is located within the limits of any  
6 city or town, the applicant's occupation, place of business or employment, criminal record, if any, and  
7 convictions (minor traffic offenses excepted), age, race, sex, nationality, date of birth, citizenship, height,  
8 weight, build, color of hair, color of eyes, scars and marks, whether the applicant has previously held an  
9 Indiana license to carry a handgun and, if so, the serial number of the license and year issued, whether  
10 the applicant's license has ever been suspended or revoked, and if so, the year and reason for the  
11 suspension or revocation, and the applicant's reason for desiring a license. If the applicant is not a United  
12 States citizen, the officer to whom the application is made shall ascertain the applicant's country of  
13 citizenship, place of birth, and any alien or admission number issued by the United States Citizenship and  
14 Immigration Services or United States Customs and Border Protection or any successor agency as  
15 applicable. The officer to whom the application is made shall conduct an investigation into the applicant's  
16 official records and verify thereby the applicant's character and reputation, and shall in addition verify for  
17 accuracy the information contained in the application, and shall forward this information together with  
18 the officer's recommendation for approval or disapproval and one (1) set of legible and classifiable  
19 fingerprints of the applicant to the superintendent. An investigation conducted under this section must  
20 include the consulting of available local, state, and federal criminal history data banks, including the  
21 National Instant Criminal Background Check System (NICS), to determine whether possession of a  
22 firearm by an applicant would be a violation of state or federal law.

23 (f) The superintendent may make whatever further investigation the superintendent deems  
24 necessary. Whenever disapproval is recommended, the officer to whom the application is made shall  
25 provide the superintendent and the applicant with the officer's complete and specific reasons, in writing,  
26 for the recommendation of disapproval.

27 (g) If it appears to the superintendent that the applicant:

28 (1) has a proper reason for carrying a handgun;

29 (2) is of good character and reputation;

30 (3) is a proper person to be licensed; and

31 (4) is:

32 (A) a citizen of the United States; or

33 (B) not a citizen of the United States but is allowed to carry a firearm in the United States under  
34 federal law;

35 the superintendent shall issue to the applicant a qualified or an unlimited license to carry any handgun  
36 lawfully possessed by the applicant. The original license shall be delivered to the licensee. A copy shall  
37 be delivered to the officer to whom the application for license was made. A copy shall be retained by the  
38 superintendent for at least five (5) years in the case of a five (5) year license. The superintendent may  
39 adopt guidelines to establish a records retention policy for a lifetime license. A five (5) year license shall  
40 be valid for a period of five (5) years from the date of issue. A lifetime license is valid for the life of the  
41 individual receiving the license. The license of police officers, sheriffs or their deputies, and law  
42 enforcement officers of the United States government who have twenty (20) or more years of service shall  
43 be valid for the life of these individuals. However, a lifetime license is automatically revoked if the license  
44 holder does not remain a proper person.

45 (h) At the time a license is issued and delivered to a licensee under ~~subsection (f);~~ **subsection (g)**,  
46 the superintendent shall include with the license information concerning handgun safety rules that:

47 (1) neither opposes nor supports an individual's right to bear arms; and



- 1 (2) is:  
2 (A) recommended by a nonprofit educational organization that is dedicated to providing  
3 education on safe handling and use of firearms;  
4 (B) prepared by the state police department; and  
5 (C) approved by the superintendent.

6 The superintendent may not deny a license under this section because the information required under this  
7 subsection is unavailable at the time the superintendent would otherwise issue a license. The state police  
8 department may accept private donations or grants to defray the cost of printing and mailing the  
9 information required under this subsection.

10 ~~(h)~~ **(i)** A license to carry a handgun shall not be issued to any person who:

- 11 (1) has been convicted of a felony;  
12 (2) has had a license to carry a handgun suspended, unless the person's license has been reinstated;  
13 (3) is under eighteen (18) years of age;  
14 (4) is under twenty-three (23) years of age if the person has been adjudicated a delinquent child for  
15 an act that would be a felony if committed by an adult;  
16 (5) has been arrested for a Class A or Class B felony for an offense committed before July 1, 2014,  
17 for a Level 1, Level 2, Level 3, or Level 4 felony for an offense committed after June 30, 2014, or  
18 any other felony that was committed while armed with a deadly weapon or that involved the use of  
19 violence, if a court has found probable cause to believe that the person committed the offense  
20 charged; or  
21 (6) is prohibited by federal law from possessing or receiving firearms under 18 U.S.C. 922(g).

22 In the case of an arrest under subdivision (5), a license to carry a handgun may be issued to a person who  
23 has been acquitted of the specific offense charged or if the charges for the specific offense are dismissed.  
24 The superintendent shall prescribe all forms to be used in connection with the administration of this  
25 chapter.

26 ~~(i)~~ **(j)** If the law enforcement agency that charges a fee under subsection (b) or (c) is a city or town law  
27 enforcement agency, the fee shall be deposited in the law enforcement continuing education fund  
28 established under IC 5-2-8-2.

29 ~~(j)~~ **(k)** If a person who holds a valid license to carry a handgun issued under this chapter:

- 30 (1) changes the person's name;  
31 (2) changes the person's address; or  
32 (3) experiences a change, including an arrest or a conviction, that may affect the person's status as  
33 a proper person (as defined in IC 35-47-1-7) or otherwise disqualify the person from holding a  
34 license;

35 the person shall, not later than thirty (30) days after the date of a change described under subdivision (3),  
36 and not later than sixty (60) days after the date of the change described under subdivision (1) or (2), notify  
37 the superintendent, in writing, of the event described under subdivision (3) or, in the case of a change  
38 under subdivision (1) or (2), the person's new name or new address.

39 ~~(k)~~ **(l)** The state police shall indicate on the form for a license to carry a handgun the notification  
40 requirements of ~~subsection (j):~~ **subsection (k).**

41 ~~(l)~~ **(m)** The state police department shall adopt rules under IC 4-22-2 to:

- 42 (1) implement an electronic application system under subsection (a); and  
43 (2) expedite the processing of an application made by a person described in section 2.1(b) of this  
44 chapter.

45 Rules adopted under this section must require the superintendent to keep on file one (1) set of classifiable  
46 and legible fingerprints from every person who has received a license to carry a handgun so that a person  
47 who applies to renew a license will not be required to submit an additional set of fingerprints.



1 ~~(m)~~ **(n)** Except as provided in ~~subsection (m)~~, **subsection (o)**, for purposes of IC 5-14-3-4(a)(1), the  
2 following information is confidential, may not be published, and is not open to public inspection:

3 (1) Information submitted by a person under this section to:

4 (A) obtain; or

5 (B) renew;

6 a license to carry a handgun.

7 (2) Information obtained by a federal, state, or local government entity in the course of an  
8 investigation concerning a person who applies to:

9 (A) obtain; or

10 (B) renew;

11 a license to carry a handgun issued under this chapter.

12 (3) The name, address, and any other information that may be used to identify a person who holds  
13 a license to carry a handgun issued under this chapter.

14 ~~(m)~~ **(o)** Notwithstanding ~~subsection (m)~~: **subsection (n)**:

15 (1) any information concerning an applicant for or a person who holds a license to carry a handgun  
16 issued under this chapter may be released to a federal, state, or local government entity:

17 (A) for law enforcement purposes; or

18 (B) to determine the validity of a license to carry a handgun; and

19 (2) general information concerning the issuance of licenses to carry handguns in Indiana may be  
20 released to a person conducting journalistic or academic research, but only if all personal  
21 information that could disclose the identity of any person who holds a license to carry a handgun  
22 issued under this chapter has been removed from the general information.

23 ~~(o)~~ **(p)** A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

24 SECTION 173. IC 35-47-2-4, AS AMENDED BY P.L.107-2019, SECTION 9, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 4. (a) Licenses to carry handguns shall be  
26 either qualified or unlimited, and are valid for:

27 (1) five (5) years from the date of issue in the case of a five (5) year license; or

28 (2) the life of the individual receiving the license in the case of a lifetime license.

29 A qualified license shall be issued for hunting and target practice. An individual may separately apply for  
30 and simultaneously hold both a five (5) year license and a lifetime license. The superintendent may adopt  
31 rules imposing limitations on the use and carrying of handguns under a license when handguns are carried  
32 by a licensee as a condition of employment. Unlimited licenses shall be issued for the purpose of the  
33 protection of life and property.

34 (b) This subsection applies before July 1, 2020. In addition to the application fee, the fee for:

35 (1) a qualified license shall be:

36 (A) five dollars (\$5) for a five (5) year qualified license;

37 (B) twenty-five dollars (\$25) for a lifetime qualified license from a person who does not currently  
38 possess a valid Indiana handgun license; or

39 (C) twenty dollars (\$20) for a lifetime qualified license from a person who currently possesses  
40 a valid Indiana handgun license; and

41 (2) an unlimited license shall be:

42 (A) thirty dollars (\$30) for a five (5) year unlimited license;

43 (B) seventy-five dollars (\$75) for a lifetime unlimited license from a person who does not  
44 currently possess a valid Indiana handgun license; or

45 (C) sixty dollars (\$60) for a lifetime unlimited license from a person who currently possesses a  
46 valid Indiana handgun license.

47 The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate license to replace



1 a lost or damaged license. These fees shall be deposited in accordance with ~~subsection (g)~~: **subsection**  
2 **(h)**.

3 (c) This subsection applies after June 30, 2020, **and before July 1, 2021**. In addition to the application  
4 fee, the fee for:

5 (1) a qualified license is:

6 (A) zero dollars (\$0) for a five (5) year qualified license;

7 (B) twenty-five dollars (\$25) for a lifetime qualified license from a person who does not currently  
8 possess a valid Indiana handgun license; and

9 (C) twenty dollars (\$20) for a lifetime qualified license from a person who currently possesses  
10 a valid Indiana handgun license; and

11 (2) an unlimited license is:

12 (A) zero dollars (\$0) for a five (5) year unlimited license;

13 (B) seventy-five dollars (\$75) for a lifetime unlimited license from a person who does not  
14 currently possess a valid Indiana handgun license; and

15 (C) sixty dollars (\$60) for a lifetime unlimited license from a person who currently possesses a  
16 valid Indiana handgun license.

17 The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate license to replace  
18 a lost or damaged license. These fees shall be deposited in accordance with ~~subsection (g)~~: **subsection**  
19 **(h)**.

20 **(d) This subsection applies after June 30, 2021. There is no fee for a qualified or unlimited**  
21 **license. The superintendent shall charge a twenty dollar (\$20) fee for the issuance of a duplicate**  
22 **license to replace a lost or damaged license. This fee shall be deposited in accordance with**  
23 **subsection (h).**

24 ~~(e)~~ **(e)** Licensed dealers are exempt from the payment of fees specified in subsections (b) and (c) for  
25 a qualified license or an unlimited license.

26 ~~(e)~~ **(f)** The following officers of this state or the United States who have been honorably retired by a  
27 lawfully created pension board or its equivalent after at least twenty (20) years of service or because of  
28 a disability are exempt from the payment of fees specified in subsections (b) and (c):

29 (1) Police officers.

30 (2) Sheriffs or their deputies.

31 (3) Law enforcement officers.

32 (4) Correctional officers.

33 ~~(f)~~ **(g)** The following officers described in ~~section 3(f)~~ **section 3(g)** of this chapter who have at least  
34 twenty (20) years of service are exempt from the payment of fees for a lifetime qualified license or a  
35 lifetime unlimited license specified in subsections (b) and (c):

36 (1) Police officers.

37 (2) Sheriffs or their deputies.

38 (3) Law enforcement officers of the United States government.

39 ~~(g)~~ **(h)** Fees collected under this section shall be deposited in the state general fund.

40 ~~(h)~~ **(i)** The superintendent may not issue a lifetime qualified license or a lifetime unlimited license to  
41 a person who is a resident of another state. The superintendent may issue a five (5) year qualified license  
42 or a five (5) year unlimited license to a person who is a resident of another state and who has a regular  
43 place of business or employment in Indiana as described in section 3(a)(3) of this chapter.

44 ~~(i)~~ **(j)** A person who knowingly or intentionally violates this section commits a Class B misdemeanor.

45 SECTION 174. IC 35-47-2-5, AS AMENDED BY P.L.107-2019, SECTION 10, IS AMENDED TO  
46 READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 5. (a) The superintendent may suspend or  
47 revoke any license issued under this chapter if the superintendent has reasonable grounds to believe that





1 the person's license should be suspended or revoked.

2 (b) Documented evidence that a person is not a "proper person" to be licensed as defined by  
3 IC 35-47-1-7, or is prohibited under ~~section 3(h)(5)~~ **section 3(i)(5)** of this chapter from being issued a  
4 license, shall be grounds for immediate suspension or revocation of a license previously issued under this  
5 chapter. However, if a license is suspended or revoked based solely on an arrest under ~~section 3(h)(5)~~  
6 **section 3(i)(5)** of this chapter, the license shall be reinstated upon the acquittal of the defendant in that  
7 case or upon the dismissal of the charges for the specific offense.

8 (c) A person who knowingly or intentionally fails to promptly return the person's license after written  
9 notice of suspension or revocation commits a Class A misdemeanor. The observation of a handgun license  
10 in the possession of a person whose license has been suspended or revoked constitutes a sufficient basis  
11 for the arrest of that person for violation of this subsection.

12 (d) The superintendent shall establish rules under IC 4-22-2 concerning the procedure for suspending  
13 or revoking a person's license.

14 SECTION 175. IC 35-52-6-53, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
15 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 53. IC 6-7-2-18 defines a crime concerning  
16 tobacco taxes **and closed system cartridge taxes.**

17 SECTION 176. IC 35-52-6-54, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
18 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 54. IC 6-7-2-19 defines a crime concerning  
19 tobacco taxes **and closed system cartridge taxes.**

20 SECTION 177. IC 35-52-6-55, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
21 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 55. IC 6-7-2-20 defines a crime concerning  
22 tobacco taxes **and closed system cartridge taxes.**

23 SECTION 178. IC 35-52-6-56, AS ADDED BY P.L.169-2014, SECTION 2, IS AMENDED TO  
24 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 56. IC 6-7-2-21 defines a crime concerning  
25 tobacco taxes **and closed system cartridge taxes.**

26 SECTION 179. IC 35-52-6-56.1 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
27 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 56.1. IC 6-7-4-11 defines a crime concerning**  
28 **the electronic cigarette tax.**

29 SECTION 180. IC 35-52-6-56.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO  
30 READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 56.2. IC 6-7-4-12 defines a crime concerning**  
31 **the electronic cigarette tax.**

32 SECTION 181. IC 36-7-14-0.5, AS AMENDED BY P.L.154-2020, SECTION 47, IS AMENDED TO  
33 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 0.5. (a) The definitions in this section  
34 apply throughout this chapter.

35 (b) **"Mixed use development project" means a development project that will provide more than**  
36 **one (1) use or purpose within a shared building or development area. The terms "use" or**  
37 **"purpose" may include, but are not limited to, housing, office, retail, medical, recreational,**  
38 **commercial, or industrial components.**

39 ~~(b)~~ (c) "Obligation" means any bond, note, warrant, lease, or other instrument under which money is  
40 borrowed.

41 ~~(c)~~ (d) "Public funds" means all fees, payments, tax receipts, and funds of whatever kind or character  
42 coming into the possession of a:

43 (1) redevelopment commission; or

44 (2) department of redevelopment.

45 (e) **"Qualified city" means a city:**

46 (1) **whose average property tax rate for the city over the five (5) immediately preceding**  
47 **calendar years did not exceed one dollar (\$1) per one hundred dollars (\$100) of assessed value;**



1 (2) whose average balance in the city's general fund plus the city's rainy day fund over the  
2 three (3) immediately preceding calendar years exceeded by at least ten percent (10%) the  
3 amount of the city's average annual expenditures over the same period; or  
4 (3) that is the county seat.

5 (f) "Residential housing" means housing or workforce housing that consists of single family  
6 dwelling units sufficient to secure quality housing in reasonable proximity to employment. The term  
7 includes condominiums and townhouses located within an economic development target area that is  
8 designated under IC 6-1.1-12.1-7.

9 (g) "Residential housing development program" means a residential housing development program  
10 for the:

11 (1) construction of new residential housing; or

12 (2) renovation of existing residential housing;

13 established by a commission under section 53 of this chapter.

14 (h) "Workforce housing" means housing that is affordable for households with earned income that  
15 is sufficient to secure quality housing in reasonable proximity to employment.

16 SECTION 182. IC 36-7-14-25.2, AS AMENDED BY P.L.257-2019, SECTION 118, IS AMENDED  
17 TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25.2. (a) Subject to the prior approval  
18 of the fiscal body of the unit under subsection (c), a redevelopment commission may enter into a lease  
19 of any property that could be financed with the proceeds of bonds issued under this chapter with a lessor  
20 for a term not to exceed:

21 (1) fifty (50) years, for a lease entered into before July 1, 2008;

22 (2) thirty-five (35) years, for leases entered into after June 30, 2019, to finance a project that is  
23 located in a redevelopment project area, an economic development area, or an urban renewal project  
24 area and that includes, as part of the project, the use and repurposing of two (2) or more buildings  
25 and structures that are:

26 (A) at least seventy-five (75) years old; and

27 (B) located at a site at which manufacturing previously occurred over a period of at least  
28 seventy-five (75) years; or

29 (3) twenty-five (25) years, for a lease that is not described in subdivision (1) or (2), **plus an**  
30 **additional twenty-five (25) years if the allocation area is renewed following an independent**  
31 **analysis under section 39(b)(6) of this chapter.**

32 The lease may provide for payments to be made by the redevelopment commission from special benefits  
33 taxes levied under section 27 of this chapter, taxes allocated under section 39 of this chapter, any other  
34 revenues available to the redevelopment commission, or any combination of these sources.

35 (b) A lease may provide that payments by the redevelopment commission to the lessor are required  
36 only to the extent and only for the period that the lessor is able to provide the leased facilities in  
37 accordance with the lease. The terms of each lease must be based upon the value of the facilities leased  
38 and may not create a debt of the unit or the district for purposes of the Constitution of the State of Indiana.

39 (c) A lease may be entered into by the redevelopment commission only after a public hearing by the  
40 redevelopment commission at which all interested parties are provided the opportunity to be heard. After  
41 the public hearing, the redevelopment commission may adopt a resolution authorizing the execution of  
42 the lease on behalf of the unit if it finds that the service to be provided throughout the term of the lease  
43 will serve the public purpose of the unit and is in the best interests of its residents. Any lease approved  
44 by a resolution of the redevelopment commission must also be approved by an ordinance or resolution  
45 of the fiscal body of the unit. The approving ordinance or resolution of the fiscal body must include the  
46 following:

47 (1) The maximum annual lease rental for the lease.



1 (2) The maximum interest rate or rates, any provisions for redemption before maturity, and any  
2 provisions for the payment of capitalized interest associated with the lease.

3 (3) The maximum term of the lease.

4 (d) Upon execution of a lease providing for payments by the redevelopment commission in whole or  
5 in part from the levy of special benefits taxes under section 27 of this chapter and upon approval of the  
6 lease by the unit's fiscal body, the redevelopment commission shall publish notice of the execution of the  
7 lease and its approval in accordance with IC 5-3-1. Fifty (50) or more taxpayers residing in the  
8 redevelopment district who will be affected by the lease and who may be of the opinion that no necessity  
9 exists for the execution of the lease or that the payments provided for in the lease are not fair and  
10 reasonable may file a petition in the office of the county auditor within thirty (30) days after the  
11 publication of the notice of execution and approval. The petition must set forth the petitioners' names,  
12 addresses, and objections to the lease and the facts showing that the execution of the lease is unnecessary  
13 or unwise or that the payments provided for in the lease are not fair and reasonable, as the case may be.

14 (e) Upon the filing of the petition, the county auditor shall immediately certify a copy of it, together  
15 with such other data as may be necessary in order to present the questions involved, to the department of  
16 local government finance. Upon receipt of the certified petition and information, the department of local  
17 government finance shall fix a time and place for a hearing in the redevelopment district, which must be  
18 not less than five (5) or more than thirty (30) days after the time is fixed. Notice of the hearing shall be  
19 given by the department of local government finance to the members of the fiscal body, to the  
20 redevelopment commission, and to the first fifty (50) petitioners on the petition by a letter signed by the  
21 commissioner or deputy commissioner of the department and enclosed with fully prepaid postage sent  
22 to those persons at their usual place of residence, at least five (5) days before the date of the hearing. The  
23 decision of the department of local government finance on the appeal, upon the necessity for the execution  
24 of the lease, and as to whether the payments under it are fair and reasonable, is final.

25 (f) A redevelopment commission entering into a lease payable from allocated taxes under section 39  
26 of this chapter or other available funds of the redevelopment commission may:

27 (1) pledge the revenue to make payments under the lease pursuant to IC 5-1-14-4; and

28 (2) establish a special fund to make the payments.

29 (g) Lease rentals may be limited to money in the special fund so that the obligations of the  
30 redevelopment commission to make the lease rental payments are not considered debt of the unit or the  
31 district for purposes of the Constitution of the State of Indiana.

32 (h) Except as provided in this section, no approvals of any governmental body or agency are required  
33 before the redevelopment commission enters into a lease under this section.

34 (i) An action to contest the validity of the lease or to enjoin the performance of any of its terms and  
35 conditions must be brought within thirty (30) days after the publication of the notice of the execution and  
36 approval of the lease. However, if the lease is payable in whole or in part from tax levies and an appeal  
37 has been taken to the department of local government finance, an action to contest the validity or enjoin  
38 the performance must be brought within thirty (30) days after the decision of the department.

39 (j) If a redevelopment commission exercises an option to buy a leased facility from a lessor, the  
40 redevelopment commission may subsequently sell the leased facility, without regard to any other statute,  
41 to the lessor at the end of the lease term at a price set forth in the lease or at fair market value established  
42 at the time of the sale by the redevelopment commission through auction, appraisal, or arms length  
43 negotiation. If the facility is sold at auction, after appraisal, or through negotiation, the redevelopment  
44 commission shall conduct a hearing after public notice in accordance with IC 5-3-1 before the sale. Any  
45 action to contest the sale must be brought within fifteen (15) days of the hearing.

46 SECTION 183. IC 36-7-14-39, AS AMENDED BY P.L. 156-2020, SECTION 139, IS AMENDED TO  
47 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in this section:



1 "Allocation area" means that part of a redevelopment project area to which an allocation provision of  
2 a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and  
3 allocation of property taxes.

4 "Base assessed value" means, subject to subsection (j), the following:

5 (1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an  
6 amendment to a declaratory resolution establishing an economic development area:

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

10 (B) to the extent that it is not included in clause (A), the net assessed value of property that is  
11 assessed as residential property under the rules of the department of local government finance,  
12 within the allocation area, as finally determined for the current assessment date.

13 (2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an  
14 amendment to a declaratory resolution establishing a redevelopment project area:

15 (A) the net assessed value of all the property as finally determined for the assessment date  
16 immediately preceding the effective date of the allocation provision of the declaratory resolution,  
17 as adjusted under subsection (h); plus

18 (B) to the extent that it is not included in clause (A), the net assessed value of property that is  
19 assessed as residential property under the rules of the department of local government finance,  
20 as finally determined for the current assessment date.

21 (3) If:

22 (A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an  
23 amendment to a declaratory resolution establishing a redevelopment project area expires after  
24 June 30, 1997; and

25 (B) after June 30, 1997, a new allocation provision is included in an amendment to the  
26 declaratory resolution;

27 the net assessed value of all the property as finally determined for the assessment date immediately  
28 preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted  
29 under subsection (h).

30 (4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all  
31 the property as finally determined for the assessment date immediately preceding the effective date  
32 of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

33 (5) If an allocation area established in an economic development area before July 1, 1995, is  
34 expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the  
35 area added after June 30, 1995.

36 (6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded  
37 after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added  
38 after June 30, 1997.

39 Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1  
40 on real property. However, upon approval by a resolution of the redevelopment commission adopted  
41 before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal  
42 property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the  
43 definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a  
44 useful life in excess of eight (8) years, the commission may by resolution determine the percentage of  
45 taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the  
46 definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%)  
47 of the taxes imposed under IC 6-1.1 on all depreciable personal property.



1 (b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation  
2 deadline determined under subsection (i) may include a provision with respect to the allocation and  
3 distribution of property taxes for the purposes and in the manner provided in this section. A declaratory  
4 resolution previously adopted may include an allocation provision by the amendment of that declaratory  
5 resolution on or before the allocation deadline determined under subsection (i) in accordance with the  
6 procedures required for its original adoption. A declaratory resolution or amendment that establishes an  
7 allocation provision must include a specific finding of fact, supported by evidence, that the adoption of  
8 the allocation provision will result in new property taxes in the area that would not have been generated  
9 but for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the  
10 expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any  
11 obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an  
12 amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date  
13 for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may  
14 not be more than thirty (30) years after the date on which the allocation provision is established. For an  
15 allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25)  
16 years after the date on which the first obligation was incurred to pay principal and interest on bonds or  
17 lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other  
18 obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were  
19 scheduled when issued to mature before the specified expiration date and that are payable only from  
20 allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the  
21 allocation provision does not expire until all of the bonds or other obligations are no longer outstanding.  
22 Notwithstanding any other law, in the case of an allocation area that is established after June 30, 2019,  
23 and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of this chapter, an  
24 economic development area described in section 25.1(c)(3)(C) of this chapter, or an urban renewal project  
25 area described in section 25.1(c)(3)(C) of this chapter, the expiration date of the allocation provision may  
26 not be more than thirty-five (35) years after the date on which the allocation provision is established.  
27 **Notwithstanding any other law, in the case of an allocation area that is established by the**  
28 **commission of a qualified city for the purpose of financing a mixed use development project only,**  
29 **and only if the legislative body of the qualified city adopts a resolution to approve the independent**  
30 **analysis of the proposed development project under subdivision (6), the legislative body of the**  
31 **qualified city may, before one (1) year before the expiration of the initial twenty-five (25) year term**  
32 **of the allocation area, adopt a resolution to renew the allocation area for one (1) additional period**  
33 **of not more than twenty-five (25) years.** The allocation provision may apply to all or part of the  
34 redevelopment project area. The allocation provision must require that any property taxes subsequently  
35 levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable  
36 property in the allocation area be allocated and distributed as follows:

37 (1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser  
38 of:

39 (A) the assessed value of the property for the assessment date with respect to which the allocation  
40 and distribution is made; or

41 (B) the base assessed value;

42 shall be allocated to and, when collected, paid into the funds of the respective taxing units.

43 (2) The excess of the proceeds of the property taxes imposed for the assessment date with respect  
44 to which the allocation and distribution is made that are attributable to taxes imposed after being  
45 approved by the voters in a referendum or local public question conducted after April 30, 2010, not  
46 otherwise included in subdivision (1) shall be allocated to and, when collected, paid into the funds  
47 of the taxing unit for which the referendum or local public question was conducted.



1 (3) Except as otherwise provided in this section, property tax proceeds in excess of those described  
2 in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid  
3 into an allocation fund for that allocation area that may be used by the redevelopment district only  
4 to do one (1) or more of the following:

5 (A) Pay the principal of and interest on any obligations payable solely from allocated tax  
6 proceeds which are incurred by the redevelopment district for the purpose of financing or  
7 refinancing the redevelopment of that allocation area.

8 (B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part  
9 from allocated tax proceeds in that allocation area.

10 (C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that  
11 allocation area and from the special tax levied under section 27 of this chapter.

12 (D) Pay the principal of and interest on bonds issued by the unit to pay for local public  
13 improvements that are physically located in or physically connected to that allocation area.

14 (E) Pay premiums on the redemption before maturity of bonds payable solely or in part from  
15 allocated tax proceeds in that allocation area.

16 (F) Make payments on leases payable from allocated tax proceeds in that allocation area under  
17 section 25.2 of this chapter.

18 (G) Reimburse the unit for expenditures made by it for local public improvements (which include  
19 buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are  
20 physically located in or physically connected to that allocation area.

21 (H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically  
22 located in or physically connected to that allocation area under any lease entered into under  
23 IC 36-1-10.

24 (I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property  
25 tax replacement credit to taxpayers in an allocation area as determined by the redevelopment  
26 commission. This credit equals the amount determined under the following STEPS for each  
27 taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation  
28 area:

29 STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A),  
30 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  
31 their repeal) that is attributable to the taxing district.

32 STEP TWO: Divide:

33 (i) that part of each county's eligible property tax replacement amount (as defined in  
34 IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its  
35 repeal) that is attributable to the taxing district; by

36 (ii) the STEP ONE sum.

37 STEP THREE: Multiply:

38 (i) the STEP TWO quotient; times

39 (ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal))  
40 levied in the taxing district that have been allocated during that year to an allocation fund under  
41 this section.

42 If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the  
43 allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive  
44 a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the  
45 same year.

46 (J) Pay expenses incurred by the redevelopment commission for local public improvements that  
47 are in the allocation area or serving the allocation area. Public improvements include buildings,



1 parking facilities, and other items described in section 25.1(a) of this chapter.  
2 (K) Reimburse public and private entities for expenses incurred in training employees of  
3 industrial facilities that are located:

- 4 (i) in the allocation area; and
- 5 (ii) on a parcel of real property that has been classified as industrial property under the rules  
6 of the department of local government finance.

7 However, the total amount of money spent for this purpose in any year may not exceed the total  
8 amount of money in the allocation fund that is attributable to property taxes paid by the industrial  
9 facilities described in this clause. The reimbursements under this clause must be made within  
10 three (3) years after the date on which the investments that are the basis for the increment  
11 financing are made.

12 (L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5)  
13 within the unit that established the redevelopment commission. However, property tax proceeds  
14 may be used under this clause to pay the costs of carrying out an eligible efficiency project only  
15 if those property tax proceeds exceed the amount necessary to do the following:

- 16 (i) Make, when due, any payments required under clauses (A) through (K), including any  
17 payments of principal and interest on bonds and other obligations payable under this  
18 subdivision, any payments of premiums under this subdivision on the redemption before  
19 maturity of bonds, and any payments on leases payable under this subdivision.
- 20 (ii) Make any reimbursements required under this subdivision.
- 21 (iii) Pay any expenses required under this subdivision.
- 22 (iv) Establish, augment, or restore any debt service reserve under this subdivision.

23 (M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this  
24 chapter.

25 The allocation fund may not be used for operating expenses of the commission.

26 (4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the  
27 following:

28 (A) Determine the amount, if any, by which the assessed value of the taxable property in the  
29 allocation area for the most recent assessment date minus the base assessed value, when  
30 multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed  
31 value needed to produce the property taxes necessary to make, when due, principal and interest  
32 payments on bonds described in subdivision (3), plus the amount necessary for other purposes  
33 described in subdivision (3).

34 (B) Provide a written notice to the county auditor, the fiscal body of the county or municipality  
35 that established the department of redevelopment, the officers who are authorized to fix budgets,  
36 tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or  
37 partly located within the allocation area, and (in an electronic format) the department of local  
38 government finance. The notice must:

- 39 (i) state the amount, if any, of excess assessed value that the commission has determined may  
40 be allocated to the respective taxing units in the manner prescribed in subdivision (1); or
- 41 (ii) state that the commission has determined that there is no excess assessed value that may  
42 be allocated to the respective taxing units in the manner prescribed in subdivision (1).

43 The county auditor shall allocate to the respective taxing units the amount, if any, of excess  
44 assessed value determined by the commission. The commission may not authorize an allocation  
45 of assessed value to the respective taxing units under this subdivision if to do so would endanger  
46 the interests of the holders of bonds described in subdivision (3) or lessors under section 25.3 of  
47 this chapter.



1 (C) If:

2 (i) the amount of excess assessed value determined by the commission is expected to generate  
3 more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to  
4 make, when due, principal and interest payments on bonds described in subdivision (3); plus

5 (ii) the amount necessary for other purposes described in subdivision (3);

6 the commission shall submit to the legislative body of the unit its determination of the excess  
7 assessed value that the commission proposes to allocate to the respective taxing units in the  
8 manner prescribed in subdivision (1). The legislative body of the unit may approve the  
9 commission's determination or modify the amount of the excess assessed value that will be  
10 allocated to the respective taxing units in the manner prescribed in subdivision (1).

11 (5) Notwithstanding subdivision (4), in the case of an allocation area that is established after June  
12 30, 2019, and that is located in a redevelopment project area described in section 25.1(c)(3)(C) of  
13 this chapter, an economic development area described in section 25.1(c)(3)(C) of this chapter, or  
14 an urban renewal project area described in section 25.1(c)(3)(C) of this chapter, for each year the  
15 allocation provision is in effect, if the amount of excess assessed value determined by the  
16 commission under subdivision (4)(A) is expected to generate more than two hundred percent (200%)  
17 of:

18 (A) the amount of allocated tax proceeds necessary to make, when due, principal and interest  
19 payments on bonds described in subdivision (3) for the project; plus

20 (B) the amount necessary for other purposes described in subdivision (3) for the project;

21 the amount of the excess assessed value that generates more than two hundred percent (200%) of  
22 the amounts described in clauses (A) and (B) shall be allocated to the respective taxing units in the  
23 manner prescribed by subdivision (1).

24 **(6) This subdivision applies only to a qualified city. Before a qualified city may renew an**  
25 **allocation area for the purpose of financing a mixed use development project for an additional**  
26 **twenty-five (25) years the following must occur:**

27 **(A) The qualified city must commission an independent analysis of the proposed**  
28 **development project that includes:**

29 **(i) the development project area's revenues;**

30 **(ii) a description of the proposed project or projects;**

31 **(iii) debt capacity; and**

32 **(iv) the subsequent impact on all taxing units within the allocation area.**

33 **The analysis under this clause shall be conducted by a qualified independent professional**  
34 **entity such as an accounting firm or a municipal advisory entity. The qualified city shall**  
35 **submit the independent analysis under this clause to the legislative body of the qualified city**  
36 **in order to demonstrate the need for a renewal of the allocation area for an additional**  
37 **twenty-five (25) years.**

38 **(B) The legislative body of a qualified city shall review, and either approve or reject by**  
39 **resolution, an independent analysis submitted under clause (A).**

40 **A qualified city may renew an allocation area for the purpose of financing a mixed use**  
41 **development project for an additional twenty-five (25) years only if the legislative body of the**  
42 **qualified city adopts a resolution to approve the independent analysis under this subdivision.**

43 (c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of  
44 taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective  
45 date of the allocation provision of the declaratory resolution is the lesser of:

46 (1) the assessed value of the property for the assessment date with respect to which the allocation  
47 and distribution is made; or





1 (2) the base assessed value.

2 (d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject  
3 to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in  
4 subsection (b)(3).

5 (e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment  
6 commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective  
7 on the next assessment date after the petition.

8 (f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for  
9 purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy  
10 for each political subdivision in which the property is located is the lesser of:  
11 (1) the assessed value of the property as valued without regard to this section; or  
12 (2) the base assessed value.

13 (g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit  
14 that designated the allocation area shall create funds as specified in this subsection. A unit that has  
15 obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish  
16 an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit  
17 shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any  
18 amount in the allocation fund derived from property tax proceeds in excess of those described in  
19 subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount  
20 sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes  
21 specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such  
22 current property tax proceeds from the part of the enterprise zone that is within the allocation area as  
23 compared to all such current property tax proceeds derived from the allocation area. A unit that has no  
24 obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish  
25 a special zone fund and deposit all the property tax proceeds in excess of those described in subsection  
26 (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection  
27 (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund  
28 shall use the fund (based on the recommendations of the urban enterprise association) for programs in job  
29 training, job enrichment, and basic skill development that are designed to benefit residents and employers  
30 in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is  
31 made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone  
32 fund only to that part of the allocation area that is also located in the enterprise zone. Those programs  
33 shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

34 (h) The state board of accounts and department of local government finance shall make the rules and  
35 prescribe the forms and procedures that they consider expedient for the implementation of this chapter.  
36 After each reassessment in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the  
37 department of local government finance shall adjust the base assessed value one (1) time to neutralize any  
38 effect of the reassessment of the real property in the area on the property tax proceeds allocated to the  
39 redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the  
40 department of local government finance shall adjust the base assessed value one (1) time to neutralize any  
41 effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under  
42 this section. However, the adjustments under this subsection:  
43 (1) may not include the effect of phasing in assessed value due to property tax abatements under  
44 IC 6-1.1-12.1;  
45 (2) may not produce less property tax proceeds allocable to the redevelopment district under  
46 subsection (b)(3) than would otherwise have been received if the reassessment under the  
47 reassessment plan or the annual adjustment had not occurred; and



1 (3) may decrease base assessed value only to the extent that assessed values in the allocation area  
2 have been decreased due to annual adjustments or the reassessment under the reassessment plan.  
3 Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may  
4 not be included in the base assessed value of an allocation area. The department of local government  
5 finance may prescribe procedures for county and township officials to follow to assist the department in  
6 making the adjustments.

7 (i) The allocation deadline referred to in subsection (b) is determined in the following manner:

8 (1) The initial allocation deadline is December 31, 2011.

9 (2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are  
10 automatically extended in increments of five (5) years, so that allocation deadlines subsequent to  
11 the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year  
12 thereafter.

13 (3) At least one (1) year before the date of an allocation deadline determined under subdivision (2),  
14 the general assembly may enact a law that:

15 (A) terminates the automatic extension of allocation deadlines under subdivision (2); and

16 (B) specifically designates a particular date as the final allocation deadline.

17 (j) If a redevelopment commission adopts a declaratory resolution or an amendment to a declaratory  
18 resolution that contains an allocation provision and the redevelopment commission makes either of the  
19 filings required under section 17(e) of this chapter after the first anniversary of the effective date of the  
20 allocation provision, the auditor of the county in which the unit is located shall compute the base assessed  
21 value for the allocation area using the assessment date immediately preceding the later of:

22 (1) the date on which the documents are filed with the county auditor; or

23 (2) the date on which the documents are filed with the department of local government finance.

24 SECTION 184. IC 36-7.6-3-5, AS AMENDED BY P.L.237-2017, SECTION 48, IS AMENDED TO  
25 READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A development authority shall  
26 prepare a comprehensive strategic development plan that includes detailed information concerning the  
27 following:

28 (1) The proposed projects to be undertaken or financed by the development authority.

29 (2) The following information for each project included under subdivision (1):

30 (A) Timeline and budget.

31 (B) The return on investment.

32 (C) The projected or expected need for an ongoing subsidy.

33 (D) Any projected or expected federal matching funds.

34 (b) The development authority shall, not later than January 1 of the second year following the year in  
35 which the development authority is established, submit the comprehensive strategic development plan  
36 for review by the budget committee and approval by the director of the office of management and budget  
37 and the Indiana economic development corporation. However, a development authority that has already  
38 submitted its comprehensive strategic development plan as part of an application for a grant or a loan  
39 under IC 5-28-37 (before its repeal) or IC 5-28-38 (**before its repeal**) is not required to resubmit its  
40 comprehensive strategic development plan under this subsection.

41 SECTION 185. P.L.108-2019, SECTION 249, IS AMENDED TO READ AS FOLLOWS  
42 [EFFECTIVE JUNE 29, 2021]: SECTION 249. (a) The definitions of "vacation leave", "sick leave", and  
43 other types of leave used on July 1, 2010, by the department apply to this SECTION.

44 (b) As used in this SECTION, "department" refers to the state personnel department established by  
45 IC 4-15-2.2-13.

46 (c) As used in this SECTION, "pilot program" refers to the pilot program reestablished under  
47 subsection (d).



1 (d) The personnel committee of the legislative council for the legislative branch of state government  
2 or the Indiana supreme court for the judicial branch of state government, or both, may reestablish the pilot  
3 program established by P.L.220-2005, SECTION 8 (before its expiration), and P.L.220-2005, SECTION  
4 10 (before its expiration), including provisions adopted by:

5 (1) the deferred compensation committee (established by IC 5-10-1.1-4) to govern the pilot program;

6 (2) the department under LSA Document #06-488(E) (before its expiration), filed with the publisher  
7 of the Indiana Register on October 16, 2006, to govern the pilot program; or

8 (3) the auditor of state to administer the pilot program.

9 (e) Subject to the Internal Revenue Code and applicable regulations, the personnel committee of the  
10 legislative council or the Indiana supreme court, or both, may adopt procedures to implement and  
11 administer the pilot program, including provisions established or reestablished under subsection (d).

12 (f) The auditor of state shall provide for the administration of the pilot program.

13 (g) This SECTION expires June 30, ~~2021~~. **2023.**

14 SECTION 186. [EFFECTIVE UPON PASSAGE] (a) **One hundred ten million dollars**  
15 **(\$110,000,000) is appropriated from the state general fund to the budget agency for the state fiscal**  
16 **year ending June 30, 2021, to defease any remaining bonds issued by the state office building**  
17 **commission, the recreational development commission, or the state fair commission.**

18 (b) **Money appropriated under this section may not be used for any other purpose.**

19 (c) **This SECTION expires June 30, 2022.**

20 SECTION 187. P.L.108-2019, SECTION 255, IS AMENDED TO READ AS FOLLOWS  
21 [EFFECTIVE UPON PASSAGE]: SECTION 255. (a) Notwithstanding IC 4-13-2-19 or any other law,  
22 any part of an appropriation made for the legislative council and the legislative services agency, in a state  
23 fiscal year beginning after June 30, 2018, and ending before July 1, ~~2020~~, **2022**, that is unexpended and  
24 unencumbered at the close of that state fiscal year does not lapse and is not returned to the state general  
25 revenue fund but remains available for expenditure during either state fiscal year in ~~the~~ a biennium  
26 beginning ~~July 1, 2019~~, **after June 30, 2019**, and ending ~~June 30, 2021~~ **before July 1, 2023**. The  
27 unexpended and unencumbered amount may be used to supplement the amounts appropriated in this act  
28 for each state fiscal year in the biennium and shall be allotted, as requested by the executive director of  
29 the legislative services agency, for the total operating expenses of the legislative council or the legislative  
30 services agency, or both.

31 (b) This SECTION expires ~~June 30, 2021~~. **July 1, 2023.**

32 SECTION 188. [EFFECTIVE UPON PASSAGE] (a) **For the state fiscal year beginning July 1,**  
33 **2020, and ending June 30, 2021, four hundred million dollars (\$400,000,000) is appropriated from**  
34 **the state general fund to the pre-1996 account described in IC 5-10.4-2-2(a)(1) of the Indiana public**  
35 **retirement system established by IC 5-10.5-2.**

36 (b) **This SECTION expires June 30, 2022.**

37 SECTION 189. [EFFECTIVE UPON PASSAGE] (a) **Fifty million dollars (\$50,000,000) is**  
38 **appropriated from the state general fund to the Indiana public retirement system in the state fiscal**  
39 **year ending June 30, 2021, which shall be distributed to each supplemental reserve account created**  
40 **under IC 5-10.2-2 such that the Indiana public retirement system shall fund from each**  
41 **supplemental reserve account in the calendar year beginning January 1, 2022, to provide a one**  
42 **percent (1%) cost of living adjustment to public employees' retirement fund established by**  
43 **IC 5-10.3-2-1, Indiana teachers' retirement fund established by IC 5-10.4-2-1, and state excise**  
44 **police, gaming agent, gaming control officer, and conservation enforcement officer's retirement**  
45 **plan created by IC 5-10-5.5-2.**

46 (b) **This SECTION expires June 30, 2022.**

47 SECTION 190. [EFFECTIVE UPON PASSAGE] (a) **Eight hundred thousand dollars (\$800,000)**



1 is appropriated from the state general fund to the treasurer of state in the state fiscal year ending  
2 June 30, 2021, which shall be distributed to the state police pre-1987 benefit system created by  
3 IC 10-12-3 and the state police 1987 benefit system created by IC 10-12-4. Beginning January 1,  
4 2022, the state police pre-1987 benefit system created by IC 10-12-3 and the state police 1987 benefit  
5 system created by IC 10-12-4 shall receive a one percent (1%) cost of living adjustment.

6 (b) This SECTION expires June 30, 2022.

7 SECTION 191. [EFFECTIVE UPON PASSAGE] (a) Augmentation is allowed from funds in each  
8 account created within the federal economic stimulus fund established in IC 4-12-18, as added by  
9 HEA 1123-2021, with regard to an appropriation in this act.

10 (b) This SECTION expires June 30, 2023.

11 SECTION 192. [EFFECTIVE JULY 1, 2021] (a) The following definitions apply throughout this  
12 SECTION:

13 (1) "Department" means the Indiana department of gaming research established by  
14 IC 4-33-18-2, before its amendment by this act.

15 (2) "Commission" means the Indiana gaming commission established under IC 4-33.

16 (3) "Gaming research division" means the gaming research division of the commission  
17 established by IC 4-33-18-2, as amended by this act.

18 (b) On July 1, 2021, all functions, powers, authorities, duties, agreements, and liabilities of the  
19 department are transferred to the gaming research division.

20 (c) On July 1, 2021, all records, property, and funds under the control of the department are  
21 transferred to the gaming research division.

22 (d) Employees of the department on June 30, 2021, become employees of the gaming research  
23 division on July 1, 2021.

24 (e) After June 30, 2021, a reference to the department in any statute, rule, or other document is  
25 considered a reference to the gaming research division.

26 SECTION 193. [EFFECTIVE JULY 1, 2021] (a) The higher education funding task force is  
27 established as a 2021 interim study committee for the purpose of studying funding for higher  
28 education, including performance based financial incentives.

29 (b) The task force consists of the following:

30 (1) One (1) member of the general assembly appointed by the speaker of the house of  
31 representatives.

32 (2) One (1) member of the general assembly appointed by the minority leader of the house of  
33 representatives.

34 (3) One (1) member of the general assembly appointed by the president pro tempore of the  
35 senate.

36 (4) One (1) member of the general assembly appointed by the minority leader of the senate.

37 (5) The commissioner of the commission for higher education.

38 (6) The director of the state budget agency.

39 (7) One (1) member appointed by the governor.

40 The member of the general assembly appointed under subdivision (3) shall serve as the chair.

41 (c) The task force shall engage with national experts, and study how the higher educational  
42 operating funding mechanism should be structured and funded, which goals should be obtained  
43 from the funding mechanism, and how the achievement of the goals will be measured with reliable  
44 data points.

45 (d) The task force shall submit and a present a report to the state budget committee before  
46 November 1, 2021.

47 (e) This SECTION expires July 1, 2022.



1 SECTION 194. [EFFECTIVE UPON PASSAGE] (a) The legislative council is urged to assign to  
2 an appropriate interim study committee the task of studying the following issues regarding housing  
3 in Indiana during the 2021 legislative interim:

4 (1) Affordable housing.

5 (2) Workforce housing.

6 (3) "Missing middle" housing, which consists of multi-unit or clustered housing types that are  
7 compatible in scale with single family homes.

8 (b) This SECTION expires January 1, 2022.

9 SECTION 195. [EFFECTIVE UPON PASSAGE] (a) Notwithstanding the effective date, if a  
10 subdivision in IC 6-3-1-3.5, as added by the act, specifies that it is effective for a taxable year other  
11 than a taxable year beginning after December 31, 2020, the effective date for that added provision  
12 is the date specified in the particular subdivision.

13 (b) Notwithstanding the effective date of the amendment to IC 6-3-2-10, the provision relating  
14 to the deduction for amounts not taxable under this article pursuant to 45 U.S.C. 352 is intended  
15 as a clarification and is applicable to all prior years for which the deduction under IC 6-3-2-10 has  
16 been permitted.

17 (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  
18 after December 31, 2017.

19 (d) The amendments to IC 6-3-2-2.5 and IC 6-3-2-2.6 other than those described in subsection  
20 (c) apply to taxable years ending after June 30, 2021.

21 (e) If an Indiana net operating loss carryover remains for a taxable year ending after June 30,  
22 2021, the Indiana net operating loss carryover for use in such taxable years shall be recomputed  
23 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  
24 previous taxable year.

25 (f) If an Indiana net operating loss arising from a taxable year has been claimed as a deduction  
26 in a taxable year ending before July 1, 2021, the Indiana net operating loss available for use in  
27 taxable years ending after June 30, 2021, shall be computed after application of the deductions  
28 taken for Indiana net operating losses in previous years to the extent necessary to prevent duplicate  
29 use of a net operating loss.

30 (g) This SECTION expires July 1, 2024.

31 SECTION 196. [EFFECTIVE JULY 1, 2021] (a) Not later than December 1, 2021, the department  
32 of education shall prepare and submit a report to the legislative council concerning the availability  
33 of federal funding through grants or other similar programs that may be used to hire school  
34 counselors for high schools, with a focus on school counselors who provide career counseling and  
35 planning for technical or vocational training paths.

36 (b) The report submitted under this SECTION must be in an electronic format under IC 5-14-6.

37 (c) This SECTION expires July 1, 2023.

38 SECTION 197. 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





SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Replace the effective date in SECTION 87 with "[EFFECTIVE JULY 1, 2021]".

Page 25, line 21, delete "The above appropriations" and insert "**Of the above appropriations \$4,000,000**".

Page 25, line 22, after "(IC 36-8-25.5-8)." insert "**Of the above appropriations \$1,000,000 shall be deposited in the Internet crimes against children fund (IC 10-11-10)**".

Page 36, between lines 19 and 20, begin a new paragraph and insert:

**"CCR STATE PERMIT PROGRAM**

**CCR Program Fund (IC 13-19-3-3.2)**

**Total Operating Expense 100,000 450,000**

**Augmentation allowed.**".

Page 38, line 12, delete "appropriations" and insert "**appropriation**".

Page 58, line 9, delete "4,235,715 4,253,715" and insert "**4,253,715 4,253,715**".

Page 66, line 12, delete "7,604,581,981 7,828,392,813" and insert "**7,606,549,848 7,830,398,398**".

Page 78, delete lines 18 through 21.

Page 99, line 20, delete "electronic cigarette" and insert "**cartridge**".

Page 99, line 23, delete "IC 6-7-4." and insert "**IC 6-7-4 and IC 6-7-2-7.5**".

Page 104, line 43, delete "Add" and insert "**Subtract**".

Page 123, line 47, delete "." and insert "**that is approved by the department of child services under section 4(c) of this chapter**".

Page 124, line 32, after "period." insert "**An organization must apply to the department of child services for approval as a qualifying foster care organization for purposes of this chapter. The department of child services shall approve each organization applicant that is a qualifying foster care organization as defined in section 1(c) of this chapter and provide a list of each approved organization annually to the department before July 1 of each year**".

Page 124, line 34, delete "and each state fiscal year" and insert "**through June 30, 2025**".

Page 124, delete line 35.

Page 125, line 1, after "paid." insert "**A taxpayer is not entitled to a refund of any unused credit**".

Page 125, between lines 1 and 2, begin a new paragraph and insert:

**"Sec. 7. This chapter applies to taxable years beginning after December 31, 2021.**".

EH 1001—LS 7431/DI 120



Page 125, line 2, delete "Sec. 7." and insert "**Sec. 8.**".

Page 125, line 36, delete "or a date set by the department of state revenue if the state income" and insert "**or for a federal income tax deadline set after July 1, a date set by the department for a period of not more than sixty (60) days beyond the federal deadline,**".

Page 125, delete lines 37 through 38.

Page 125, line 39, delete "following the extended federal income tax deadline under IC 6-3-4-3),".

Page 126, line 6, delete "and part-year residents." and insert "**and filers who are not full-year residents.**".

Page 126, line 13, delete "taxpayers," and insert "**taxpayers or can reasonably result in a disclosure not permitted under Section 6103 of the Internal Revenue Code,**".

Page 127, delete lines 31 through 35.

Page 128, between lines 26 and 27, begin a new line double block indented and insert:

**"(I) An amount equal to the deduction disallowed pursuant to:**

- (i) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and**
- (ii) Section 3134(e) of the Internal Revenue Code."**

Page 129, between lines 45 and 46, begin a new paragraph and insert:

"SECTION 93. IC 6-7-2-0.7 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 0.7. As used in this chapter, "consumable material" has the meaning set forth in IC 6-7-4-2.**"

Page 130, line 1, strike "tobacco" and insert "**taxable**".

Page 130, line 3, strike "purchases tobacco products" and insert "**purchases taxable products**".

Page 130, line 3, strike "of tobacco products;" and insert "**of taxable products;**".

Page 130, line 3, reset in roman "or".

Page 130, line 4, strike "tobacco" and insert "**taxable**".

Page 130, line 5, delete ";" and insert ".".

Page 130, delete lines 6 through 11.

Page 130, delete lines 18 through 26, begin a new paragraph and insert:

"SECTION 95. IC 6-7-2-5.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5.5. As used in this chapter, "vapor product" has the meaning set forth in IC 6-7-4-8.**"



SECTION 96. IC 6-7-2-7, AS AMENDED BY P.L.205-2013, SECTION 129, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7. (a) A tax is imposed on the distribution of tobacco products in Indiana at the rate of:

- (1) twenty-four percent (24%) of the wholesale price of tobacco products other than moist snuff; or
- (2) for moist snuff, forty cents (\$0.40) per ounce, and a proportionate tax at the same rate on all fractional parts of an ounce. If the tax calculated for a fractional part of an ounce carried to the third decimal place results in the numeral in the third decimal place being greater than four (4), the amount of the tax shall be rounded to the next additional cent.

(b) The distributor of the tobacco products, including a person that sells tobacco products through an Internet web site, is liable for the tax imposed under subsection (a). The tax is imposed at the time the distributor:

- (1) brings or causes tobacco products to be brought into Indiana for distribution;
- (2) manufactures tobacco products in Indiana for distribution; or
- (3) transports tobacco products to retail dealers in Indiana for resale by those retail dealers.

(c) The Indiana general assembly finds that the tax rate on smokeless tobacco should reflect the relative risk between such products and cigarettes.

**(d) A consumer who purchases untaxed closed system cartridges from a distributor or retailer, including closed system cartridges purchased through an Internet web site, a catalog, or other similar means, is liable for the tax imposed under subsection (a)."**

Page 130, between lines 37 and 38, begin a new paragraph and insert:

**"(c) A consumer who purchases untaxed closed system cartridges from a distributor or retailer, including closed system cartridges purchased through an Internet web site, a catalog, or other similar means, is liable for the tax imposed under subsection (a)."**

Page 131, between lines 46 and 47, begin a new paragraph and insert:

"SECTION 102. IC 6-7-2-14.5, AS ADDED BY P.L.211-2007, SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 14.5. (a) In determining the amount of ~~tax~~ **taxes** imposed by this chapter that a distributor must remit under section 12 of this chapter, the distributor shall, subject to subsections (c) and (d), deduct from the distributor's wholesale income subject to the tax imposed by this chapter that is derived from wholesale transactions



made during a particular reporting period an amount equal to the distributor's receivables that:

- (1) resulted from wholesale transactions on which the distributor has previously paid the ~~tax~~ taxes imposed by this chapter to the department; and
- (2) were written off as an uncollectible debt for federal tax purposes under Section 166 of the Internal Revenue Code during the particular reporting period.

(b) If a distributor deducts a receivable under subsection (a) and subsequently collects all or part of that receivable, the distributor shall, subject to subsection (d)(5), include the amount collected as part of the distributor's wholesale income subject to the tax imposed by this chapter for the particular reporting period in which the distributor makes the collection.

(c) As used in this subsection, "affiliated group" means any combination of the following:

- (1) An affiliated group within the meaning provided in Section 1504 of the Internal Revenue Code (except that the ownership percentage in Section 1504(a)(2) of the Internal Revenue Code shall be determined using fifty percent (50%) instead of eighty percent (80%)) or a relationship described in Section 267(b)(11) of the Internal Revenue Code.
- (2) Two (2) or more partnerships (as defined in IC 6-3-1-19), including limited liability companies and limited liability partnerships, that have the same degree of mutual ownership as an affiliated group described in subdivision (1), as determined under the rules adopted by the department.

The right to a deduction under this section is not assignable to an individual or entity that is not part of the same affiliated group as the assignor.

(d) The following provisions apply to a deduction for a receivable treated as uncollectible debt under subsection (a):

- (1) The deduction does not include interest.
- (2) The amount of the deduction shall be determined in the manner provided by Section 166 of the Internal Revenue Code for bad debts but shall be adjusted to exclude:
  - (A) financing charges or interest;
  - (B) uncollectible amounts on property that remain in the possession of the distributor until the full purchase price is paid;
  - (C) expenses incurred in attempting to collect any debt; and
  - (D) repossessed property.
- (3) The deduction shall be claimed on the return for the period during which the receivable is written off as uncollectible in the



claimant's books and records and is eligible to be deducted for federal income tax purposes. For purposes of this subdivision, a claimant who is not required to file federal income tax returns may deduct an uncollectible receivable on a return filed for the period in which the receivable is written off as uncollectible in the claimant's books and records and would be eligible for a bad debt deduction for federal income tax purposes if the claimant were required to file a federal income tax return.

(4) If the amount of uncollectible receivables claimed as a deduction by a distributor for a particular reporting period exceeds the amount of the distributor's taxable wholesale sales for that reporting period, the distributor may file a refund claim under IC 6-8.1-9. However, the deadline for the refund claim shall be measured from the due date of the return for the reporting period on which the deduction for the uncollectible receivables could first be claimed.

(5) For purposes of reporting a payment received on a previously claimed uncollectible receivable, any payments made on a debt or account shall be applied first proportionally to the taxable wholesale price of the property and the part of the receivable attributable to the tax imposed by this chapter, and secondly to interest, service charges, and any other charges."

Page 132, line 24, delete "means a sealed, prefilled, and" and insert **"has the meaning set forth in IC 6-7-2-0.5."**

Page 132, delete lines 25 through 28.

Page 132, line 31, delete "cartridges." and insert **"cartridges (as defined in IC 6-7-2-0.5)."**

Page 132, line 34, after "IC 6-2.5-1-5" delete "," and insert ".".

Page 132, delete lines 35 through 36.

Page 132, line 39, delete "cartridges." and insert **"cartridges (as defined in IC 6-7-2-0.5)."**

Page 133, line 5, delete "cartridges." and insert **"cartridges (as defined in IC 6-7-2-0.5)."**

Page 134, line 46, delete "closed system electronic cigarette" and insert **"closed system cartridge"**.

Page 137, line 41, delete "electronic cigarette" and insert **"cartridge"**.

Page 139, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 118. IC 10-11-10 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]:

**Chapter 10. Internet Crimes Against Children Fund**

**Sec. 1. As used in this chapter, "fund" refers to the Internet**



crimes against children fund established by section 2 of this chapter.

Sec. 2. (a) The Internet crimes against children fund is established.

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

(c) The fund may be used only for the purposes described in sections 3 and 4 of this chapter.

(d) The fund shall be administered by the department.

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

Sec. 3. The department shall use money in the fund to pay for costs incurred by the department for training and purchasing equipment for the investigation of offenses:

- (1) that involve the use of the Internet; and
- (2) in which a child is the alleged victim.

Sec. 4. (a) The department shall use not more than fifty percent (50%) of the money deposited in the fund during a state fiscal year to award grants to county, city, and town law enforcement agencies that agree to use the money to investigate Internet crimes against children in accordance with United States Department of Justice Internet Crimes Against Children Operational and Investigative Standards.

(b) The department shall establish:

- (1) the amounts of grants awarded under this section; and
- (2) criteria used to award grants under this section, which may include any of the following:

(A) The geographic location and population of the jurisdiction of a law enforcement agency.

(B) The number of reports of Internet crimes against children within the jurisdiction of a law enforcement agency.

(C) The past and current participation of a law enforcement agency in the department's Internet crimes against children task force.

(c) A county, city, or town law enforcement agency that wishes to receive a grant from the fund under this section must file a written application for the grant:

- (1) on a form; and
- (2) in the manner;

prescribed by the department."

Page 142, delete line 4.

Page 142, between lines 9 and 10, begin a new paragraph and insert:

"SECTION 123. IC 12-17.2-7.5-4, AS ADDED BY P.L.184-2017, SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

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UPON PASSAGE]: Sec. 4. (a) After completing the review under section 3 of this chapter, the office may develop and implement a reimbursement program to reimburse costs that are incurred by a parent or guardian of a child to provide in-home early education services to the child.

(b) If the office develops and implements a reimbursement program under subsection (a), the office ~~shall~~ **may not** give preference to a child located in a county that does not have a child care provider that meets the standards of quality recognized by a Level 3 or Level 4 Paths to QUALITY program rating located in the county.

(c) The office may develop reimbursement rates for the reimbursement of in-home early education services.

(d) Reimbursement by the office under this section may be funded from any of the following sources:

- (1) Federal grants.
- (2) State appropriations.
- (3) Money from a political subdivision (as defined in IC 36-1-2-13).
- (4) Money from the prekindergarten pilot program fund established by IC 12-17.2-7.2-13.5.

SECTION 124. IC 13-19-3-3, AS AMENDED BY P.L.1-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) As used in this section, "coal combustion residuals" means fly ash, bottom ash, boiler slag, and flue gas desulfurization materials generated from burning coal for the purpose of generating electricity by electric utilities and independent power producers.

(b) Except as provided in subsection (c), the board may not adopt rules under section 1 of this chapter to regulate the following:

(1) The disposal of waste indigenous to the coal mining process and coal combustion products (as defined by ASTM E-2201-02a); including fly ash; bottom ash; boiler slag; fluidized bed combustion ash; or flue gas desulfurization material produced from the combustion of coal or the cleaning of stack gases on coal combustion units if the material:

(A) is not included in the definition of hazardous waste or is exempt from regulation as a hazardous waste under 42 U.S.C. 6921; and

(B) is disposed of at a facility regulated under IC 14-34.

(2) The use of coal combustion products (as defined by ASTM E-2201-02a); including fly ash; bottom ash; boiler slag; fluidized bed combustion ash; or flue gas desulfurization material produced from the combustion of coal or the cleaning of stack gases on coal combustion units; if the use includes one (1) of the following



uses:

- (A) The extraction or recovery of materials and compounds contained within coal combustion products:
- (B) Bottom ash as an antiskid material.
- (C) Raw material for manufacturing another product.
- (D) Mine subsidence, mine fire control, and mine sealing.
- (E) Structural fill when combined with cement, sand, or water to produce a controlled strength fill material.
- (F) A base in road construction.
- (G) Cover for coal processing waste disposal locations to inhibit infiltration at surface and underground mines subject to IC 14-34, so long as a demonstration is made in concurrence with the department of natural resources that the materials and methods to be employed are appropriate for the intended use.
- (H) Providing buffering or enhancing structural integrity for refuse piles at surface and underground mines subject to IC 14-34, so long as a demonstration is made in concurrence with the department of natural resources that the materials and methods to be employed are appropriate for the intended use.
- (I) Agricultural applications, when applied using appropriate agronomic amounts to improve crop or vegetative production.

**(b) As used in this section, "federal CCR rule" refers to 40 CFR 257, Subpart D, the federal standards for the disposal of coal combustion residuals in landfills and surface impoundments.**

(c) The board may adopt rules under section 1(1) of this chapter that are consistent with the regulations of the United States Environmental Protection Agency concerning standards for the disposal of coal combustion residuals in landfills and surface impoundments, as set forth in ~~40 CFR 257.50 et seq.~~ **the federal CCR rule.**

**(d) The department shall do the following:**

- (1) Establish a state permit program under Section 2301 of the federal Water Infrastructure Improvements for the Nation Act (42 U.S.C. 6945(d)) for the implementation in Indiana of the federal CCR rule.**
- (2) Submit to the administrator of the United States Environmental Protection Agency under 42 U.S.C. 6945(d)(1)(A) evidence of the state permit program.**
- (3) Take other necessary or appropriate actions to obtain approval of the state permit program.**

(e) Not later than May 15, 2021, the department shall notify the United States Environmental Protection Agency of its intention to establish a state permit program described in subsection (d)(1) and to seek approval of the state permit program under 42 U.S.C. 6945(d)(1).

(f) Under IC 4-22-2 and IC 13-14-9:

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(1) the department shall initiate rulemaking for the establishment of the state permit program not more than sixty (60) days after the effective date of the SECTION of Senate Enrolled Act 271-2021 amending this section; and

(2) the board shall adopt a final rule for the establishment of the state permit program not more than sixteen (16) months after initiation of the rulemaking under subdivision (1).

(g) The state permit program established under this section must not establish requirements for any surface impoundment of coal combustion residuals unless and until the state permit program is approved by the administrator of the United States Environmental Protection Agency under 42 U.S.C. 6945(d)(1).

(h) The definitions set forth in Section 257.53 of the federal CCR rule, as in effect January 1, 2021, apply throughout subsection (i).

(i) The department shall charge the following fees under the state permit program established under this section:

(1) An initial one (1) time permit fee of twenty thousand five hundred dollars (\$20,500) for each surface impoundment of coal combustion residuals regulated under the state permit program.

(2) An annual fee of twenty thousand five hundred dollars (\$20,500) for each surface impoundment of coal combustion residuals regulated under the state permit program that has not completed closure in accordance with Section 257.102 of the federal CCR rule. The duty to pay the fee established by this subdivision does not apply on an annual basis until three hundred sixty-five (365) days after the initial one (1) time permit fee established by subdivision (1) has been assessed.

(3) An annual fee of ten thousand dollars (\$10,000) for each surface impoundment of coal combustion residuals regulated under the state permit program that has been closed and for which post-closure care has been initiated and is still required in accordance with Section 257.104 of the federal CCR rule. The duty to pay the fee established by this subdivision does not apply on an annual basis until three hundred sixty-five (365) days after the initial one (1) time permit fee established by subdivision (1) has been assessed.

Fees collected under this subsection shall be deposited in the CCR program fund established by section 3.2 of this chapter.

(j) Not later than July 1, 2027, and before the end of each succeeding period of five (5) years, the board shall review the:

(1) costs to the department of operating the state permit program established under this section; and

(2) revenue from the fees charged under subsection (i);

as provided in IC 13-16-1-4. If the board determines that the



revenue described in subdivision (2) is inadequate or excessive in relation to the costs described in subdivision (1), the board shall, under IC 13-16-1-2, change the amount of one (1) or more of the fees established under subsection (i).

(k) Upon the effective date that the board adopts rules to implement the federal CCR rule and subject to subsection (i), annual fees for CCR landfills that were previously regulated as restricted waste sites shall be deposited in the CCR program fund established by section 3.2 of this chapter."

Page 176, line 2, delete "electronic cigarette" and insert "**cartridge**".

Page 176, line 5, delete "electronic cigarette" and insert "**cartridge**".

Page 176, line 8, delete "electronic cigarette" and insert "**cartridge**".

Page 176, line 11, delete "electronic cigarette" and insert "**cartridge**".

Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 9, 2021.)

MISHLER

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Page 51, line 8, delete "Real Alternatives of Indiana" and insert "**Real Alternatives, Inc.,**".

Page 51, line 9, after "biennium" insert "**to supplement its statewide program**".

(Reference is to EHB 1001 as printed April 9, 2021.)

BASSLER

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Page 141, between lines 31 and 32, begin a new paragraph and insert:

"SECTION 120. IC 12-15-5-17.5 IS ADDED TO THE INDIANA

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CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17.5. (a) The office shall report on its progress on the development of a risk based managed care program or capitated managed care program for Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receive nursing facility services to the interim study committee on public health, behavioral health, and human services before November 1, 2021.**

**(b) Not later than February 1, 2022, the office shall report the following information and analysis to the legislative council and budget committee (in an electronic format under IC 5-14-6) regarding the implementation of a risk based managed care program or capitated managed care program for Medicaid recipients who are eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receive nursing facility services, as follows:**

**(1) The projected utilization of home and community based services and institutional services for the four (4) years following implementation, and including, but not limited to, information on:**

- (A) provider network adequacy;**
- (B) family caregiver programming; and**
- (C) costs and funding sources associated with creating and maintaining adequate provider networks and family caregiving programming.**

**(2) How administrative processes, including service approval and billing processes, between managed care entities and providers of services will be addressed or streamlined in a risk based managed care program or capitated managed care program, with specific discussion of uniform provider credentialing, the potential of a single claims processing portal, and prior authorization processes.**

**(3) Projected total spending for a risk based managed care program or capitated managed care program for the four (4) years following implementation. Such information shall include the identification of and impact on each source of state matching funds and overall impact on the state general fund.**

**(4) The expected financial impacts of a risk based managed care program or capitated managed care program on the available amounts and use of the nursing facility quality assessment fee and supplemental payments to nursing facilities that are owned and operated by a governmental entity. Such information shall include an analysis on whether either of these funding streams will be diverted for uses other**



than the uses prior to implementation of a risk based managed care program or capitated managed care program and the effects on access to acute and post-acute care services due to the expected financial impacts.

(c) A request for proposal for the procurement of a Medicaid program to enroll a Medicaid recipient who is eligible to participate in the Medicare program (42 U.S.C. 1395 et seq.) and receives nursing facility services in a risk based managed care program or capitated managed care program may not be issued until the request for proposal has been reviewed by the budget committee."

Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 9, 2021.)

CHARBONNEAU

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Page 138, between lines 8 and 9, begin a new paragraph and insert: "SECTION 112. IC 6-9-24-9, AS AMENDED BY P.L.172-2011, SECTION 110, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2021]: Sec. 9. (a) If the tax is imposed by a municipality under this chapter, the tax terminates January 1, ~~2022~~ **2023**.

(b) This chapter expires July 1, ~~2022~~ **2023**."

Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 9, 2021.)

KOCH

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Page 51, line 26, delete ":".

Page 51, line 27, delete "(1) Operate" and insert "**operate**".

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Page 51, line 28, delete "(2) Enter" and insert "**With two million five hundred thousand dollars (\$2,500,000) of the above appropriations, the department of child services shall enter**".

Page 51, run in lines 26 through 28.

(Reference is to EHB 1001 as printed April 9, 2021.)

TALLIAN

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SENATE MOTION

Madam President: I move that Engrossed House Bill 1001 be amended to read as follows:

Page 188, between lines 16 and 17, begin a new paragraph and insert:

**"SECTION 188. [EFFECTIVE JULY 1, 2021] (a) Not later than December 1, 2021, the department of education shall prepare and submit a report to the legislative council concerning the availability of federal funding through grants or other similar programs that may be used to hire school counselors for high schools, with a focus on school counselors who provide career counseling and planning for technical or vocational training paths.**

**(b) The report submitted under this SECTION must be in an electronic format under IC 5-14-6.**

**(c) This SECTION expires July 1, 2023."**

Renumber all SECTIONS consecutively.

(Reference is to EHB 1001 as printed April 9, 2021.)

MRVAN

