



February 23, 2022

ENGROSSED HOUSE BILL No. 1002

DIGEST OF HB 1002 (Updated February 22, 2022 10:08 am - DI 120)

Citations Affected: IC 4-10; IC 4-30; IC 6-1.1; IC 6-9.

Synopsis: Various tax matters. Removes a provision that requires taxpayers to have adjusted gross income tax liability in order to qualify for an automatic taxpayer refund. Makes clarifying changes. Provides
(Continued next page)

Effective: Upon passage.

**Brown T, Leonard, O'Brien, Judy, Engleman,
Ledbetter, Carbaugh, DeVon, Olthoff,
Vermilion, Frye R, Mayfield, Prescott, Borders,
Ellington, Lauer, Manning, Aylesworth, Heaton,
Negele, Thompson, Cherry, Lucas, Young J,
Torr, Behning, Slager, May, Teshka, Hostettler,
Soliday, Clere, Lehman, Lehe, Schaibley,
Morrison, Miller D, Pressel, Snow, Abbott,
Gutwein, Heine, Nisly, Davis, Goodrich,
Steuerwald, Jordan, Rowray, Smaltz**
(SENATE SPONSORS — MISHLER, HOLDMAN)

January 4, 2022, read first time and referred to Committee on Ways and Means.
January 13, 2022, amended, reported — Do Pass.
January 18, 2022, read second time, ordered engrossed.
January 19, 2022, engrossed.
January 20, 2022, read third time, passed. Yeas 68, nays 25.

SENATE ACTION

February 1, 2022, read first time and referred to Committee on Tax and Fiscal Policy.
February 22, 2022, amended, reported favorably — Do Pass.

EH 1002—LS 7148/DI 125



Digest Continued

that before the state lottery commission may implement an expansion of gaming either by adopting rules, entering into contracts, or any other action, the rule, contract, or action must be authorized by the general assembly. Defines "expansion of gaming" for purposes of the requirement. Requires each local unit that imposes an innkeeper's tax or food and beverage tax to annually report information concerning distributions and expenditures of amounts received from the innkeeper's tax or food and beverage tax. Extends the Nashville food and beverage tax expiration date from July 1, 2023, to July 1, 2043. Provides that food and beverage taxes currently authorized under IC 6-9 and that do not otherwise contain an expiration date (other than the stadium and convention building authority food and beverage tax and the historic hotels food and beverage tax) shall expire on the later of: (1) January 1, 2042 (or in the case of Monroe County, January 1, 2044); or (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, are completely paid. Requires each local unit that imposes a food and beverage tax that is subject to the expiration provision to provide to the department of local government finance (department) a list of each bond or lease agreement outstanding on March 15, 2022, and the date on which each will be completely paid. Requires the department to publish the information on the gateway Internet web site.



February 23, 2022

Second Regular Session of the 122nd General Assembly (2022)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2021 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1002

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

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

1 SECTION 1. IC 4-10-22-4, AS AMENDED BY P.L.160-2012,
2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 UPON PASSAGE]: Sec. 4. The following apply if sufficient excess
4 state reserves are available to provide an automatic taxpayer refund to
5 each taxpayer eligible for a refund:
6 (1) To qualify for a refund, a taxpayer
7 (A) must have filed, **by the end of the calendar year in**
8 **which a determination is made under section 1 of this**
9 **chapter that the state has excess reserves**, an Indiana
10 resident individual adjusted gross income tax return for the
11 taxpayer's taxable year ending in the calendar year
12 immediately preceding the calendar year in which **such** a
13 determination is made. ~~under section 1 of this chapter that the~~
14 ~~state has excess reserves; and~~
15 (B) must have adjusted gross income tax liability for the
16 taxpayer's taxable year ending in the calendar year in which a
17 determination is made ~~under section 1 of this chapter that the~~

EH 1002—LS 7148/DI 125



- 1 state has excess reserves.
- 2 (2) The amount of the refund is determined for each qualifying
- 3 taxpayer as follows:
- 4 STEP ONE: Determine the total amount of excess state
- 5 reserves that under section 3 of this chapter are available to
- 6 provide automatic taxpayer refunds.
- 7 STEP TWO: Determine the total number of taxpayers that
- 8 qualify for a refund under subdivision (1).
- 9 STEP THREE: Determine the result of:
- 10 (A) the STEP ONE result; divided by
- 11 (B) the STEP TWO result;
- 12 as rounded to the nearest dollar.
- 13 (3) The refund is a refundable credit that shall first be applied as
- 14 a credit against adjusted gross income tax liability in the
- 15 taxpayer's taxable year in which a refund is provided. Any
- 16 remaining unused credit shall be refunded to the taxpayer. The
- 17 credit may not be carried forward.
- 18 (4) If an individual and the individual's spouse ~~are both qualifying~~
- 19 ~~taxpayers for purposes of this section for a taxable year and file~~
- 20 ~~a joint Indiana resident individual adjusted gross income tax~~
- 21 ~~return for the taxable year **ending in the calendar year**~~
- 22 ~~**immediately preceding the year in which a determination is**~~
- 23 ~~**made under section 1 of this chapter that the state has excess**~~
- 24 ~~**reserves:**~~
- 25 (A) the individual and the individual's spouse are considered
- 26 two (2) taxpayers for purposes of determining the amount of
- 27 the refund under subdivision (2) for a qualifying taxpayer; and
- 28 (B) the amount of the refund that the individual and the
- 29 individual's spouse are entitled to claim is equal to the amount
- 30 of any refund determined under subdivision (2) for a
- 31 qualifying taxpayer, multiplied by two (2).
- 32 **(5) The refund under this chapter is subject to IC 6-8.1-9-2,**
- 33 **IC 6-8.1-9.5, and IC 6-8.1-9.7.**
- 34 SECTION 2. IC 4-30-2-3.5 IS ADDED TO THE INDIANA CODE
- 35 AS A **NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
- 36 **UPON PASSAGE]: Sec. 3.5. "Expansion of gaming" means**
- 37 **contracting for or selling lottery tickets, lottery games, and other**
- 38 **games online.**
- 39 SECTION 3. IC 4-30-3-7 IS AMENDED TO READ AS FOLLOWS
- 40 **[EFFECTIVE UPON PASSAGE]: Sec. 7. Subject to section 20 of this**
- 41 **chapter, the commission shall adopt rules under IC 4-22-2 governing**
- 42 **the establishment, implementation, and operation of the lottery,**



- 1 including the following:
- 2 (1) The type of lottery games to be conducted, except that:
- 3 (A) the name of an elected official may not appear on a ticket
- 4 or play slip of a lottery game, on a prize, or on an instrument
- 5 used for the payment of prizes, unless the prize is in the form
- 6 of a state warrant; and
- 7 (B) coins or currency may not be dispensed from an electronic
- 8 computer terminal or device used in a lottery game.
- 9 (2) The sales price of tickets.
- 10 (3) The number and size of prizes.
- 11 (4) The method of selecting winning tickets. However, if a lottery
- 12 game involves a drawing, the drawing must be public and
- 13 witnessed by an independent certified public accountant. The
- 14 equipment used in the drawing shall be inspected before and after
- 15 the drawing.
- 16 (5) The manner of payment of prizes to holders of winning tickets.
- 17 (6) The frequency of drawings of winning tickets.
- 18 (7) The number and type of locations at which tickets may be
- 19 purchased.
- 20 (8) The method to be used in selling tickets.
- 21 (9) The manner and amount of compensation of retailers.
- 22 (10) The feasibility of using for a lottery game a terminal or
- 23 device that may be operated solely by the player without the
- 24 assistance of a retailer.
- 25 (11) A system of internal audits.
- 26 (12) The establishment of a code of ethics for officers and
- 27 employees of the commission.
- 28 (13) Any other matters necessary or desirable for the efficient or
- 29 economical operation of the lottery or for the convenience of the
- 30 public.
- 31 SECTION 4. IC 4-30-3-16 IS AMENDED TO READ AS
- 32 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. **Subject to**
- 33 **section 20 of this chapter**, the commission may enter into contracts for
- 34 the purchase, lease, or lease-purchase of goods and services necessary
- 35 for the operation and promotion of the lottery, including assistance
- 36 provided by a governmental agency. The commission may require
- 37 separate bids or proposals for each of the following supplies or
- 38 services, if the supplies or services are provided under contract with the
- 39 commission under this section or under IC 4-30-8:
- 40 (1) Management consultation services.
- 41 (2) Instant lottery ticket services and supplies.
- 42 (3) On-line services and supplies.



1 SECTION 5. IC 4-30-3-20 IS ADDED TO THE INDIANA CODE
 2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 3 UPON PASSAGE]: **Sec. 20. Before the commission may implement
 4 an expansion of gaming either by:**

- 5 (1) adopting rules under section 7 of this chapter;
- 6 (2) entering into contracts under section 16 of this chapter; or
- 7 (3) any other action;

8 **the rule, contract, or action must be authorized by the general
 9 assembly.**

10 SECTION 6. IC 6-1.1-30-18 IS ADDED TO THE INDIANA CODE
 11 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 12 UPON PASSAGE]: **Sec. 18. (a) Before March 1, 2023, and before
 13 March 1 of every year thereafter, each local unit that imposes an
 14 innkeeper's tax or a food and beverage tax under IC 6-9 shall
 15 provide a report to the department of local government finance
 16 that includes:**

- 17 (1) expenditure of funds by the local unit;
- 18 (2) each local governmental entity, or instrumentality of a
 19 local governmental entity, that received a distribution; and
- 20 (3) expenditure of funds by each local governmental entity
 21 described in subdivision (2);

22 **from amounts received from the innkeeper's tax or food and
 23 beverage tax imposed by the local unit during the previous
 24 calendar year.**

25 **(b) The report required under subsection (a) must be in a
 26 format and on a form prescribed by the department of local
 27 government finance.**

28 **(c) The department of local government finance shall post a
 29 report received under subsection (a) on the department's computer
 30 gateway.**

31 SECTION 7. IC 6-9-20-12 IS ADDED TO THE INDIANA CODE
 32 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 33 UPON PASSAGE]: **Sec. 12. (a) The tax authorized under this
 34 chapter expires on the later of:**

- 35 (1) January 1, 2042; or
- 36 (2) the date on which all bonds or lease agreements
 37 outstanding on March 15, 2022, for which a pledge of tax
 38 revenue is made under this chapter are completely paid.

39 **(b) Not later than December 31, 2022, the fiscal officer of the
 40 county shall provide to the department of local government
 41 finance:**

- 42 (1) a list of each bond or lease agreement outstanding on



1 **March 15, 2022, for which a pledge of tax revenue is made**
 2 **under this chapter; and**

3 **(2) the date on which each bond or lease agreement identified**
 4 **in subdivision (1) will be completely paid.**

5 **The department of local government finance shall publish the**
 6 **information received under this subsection on the department's**
 7 **interactive and searchable Internet web site containing local**
 8 **government information (the Indiana gateway for governmental**
 9 **units).**

10 **SECTION 8. IC 6-9-21-10 IS ADDED TO THE INDIANA CODE**
 11 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
 12 **UPON PASSAGE]: Sec. 10. (a) The tax authorized under this**
 13 **chapter expires on the later of:**

14 **(1) January 1, 2042; or**

15 **(2) the date on which all bonds or lease agreements**
 16 **outstanding on March 15, 2022, for which a pledge of tax**
 17 **revenue is made under this chapter are completely paid.**

18 **(b) Not later than December 31, 2022, the fiscal officer of the**
 19 **county shall provide to the department of local government**
 20 **finance:**

21 **(1) a list of each bond or lease agreement outstanding on**
 22 **March 15, 2022, for which a pledge of tax revenue is made**
 23 **under this chapter; and**

24 **(2) the date on which each bond or lease agreement identified**
 25 **in subdivision (1) will be completely paid.**

26 **The department of local government finance shall publish the**
 27 **information received under this subsection on the department's**
 28 **interactive and searchable Internet web site containing local**
 29 **government information (the Indiana gateway for governmental**
 30 **units).**

31 **SECTION 9. IC 6-9-24-9, AS AMENDED BY P.L.165-2021,**
 32 **SECTION 124, IS AMENDED TO READ AS FOLLOWS**
 33 **[EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If the tax is imposed by**
 34 **a municipality under this chapter, the tax terminates January 1, ~~2023-~~**
 35 **2043.**

36 **(b) This chapter expires July 1, ~~2023-~~ 2043.**

37 **SECTION 10. IC 6-9-25-16 IS ADDED TO THE INDIANA CODE**
 38 **AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE**
 39 **UPON PASSAGE]: Sec. 16. (a) Subject to section 3(d) of this**
 40 **chapter, the tax authorized under this chapter expires on the later**
 41 **of:**

42 **(1) January 1, 2042; or**



1 (2) the date on which all bonds or lease agreements
2 outstanding on March 15, 2022, for which a pledge of tax
3 revenue is made under this chapter are completely paid.

4 (b) Not later than December 31, 2022, the fiscal officer of the
5 county shall provide to the department of local government
6 finance:

7 (1) a list of each bond or lease agreement outstanding on
8 March 15, 2022, for which a pledge of tax revenue is made
9 under this chapter; and

10 (2) the date on which each bond or lease agreement identified
11 in subdivision (1) will be completely paid.

12 The department of local government finance shall publish the
13 information received under this subsection on the department's
14 interactive and searchable Internet web site containing local
15 government information (the Indiana gateway for governmental
16 units).

17 SECTION 11. IC 6-9-26-17 IS ADDED TO THE INDIANA CODE
18 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 17. (a) The tax authorized under this
20 chapter expires on the later of:

21 (1) January 1, 2042; or

22 (2) the date on which all bonds or lease agreements
23 outstanding on March 15, 2022, for which a pledge of tax
24 revenue is made under this chapter are completely paid.

25 (b) Not later than December 31, 2022, the fiscal officer of the
26 county shall provide to the department of local government
27 finance:

28 (1) a list of each bond or lease agreement outstanding on
29 March 15, 2022, for which a pledge of tax revenue is made
30 under this chapter; and

31 (2) the date on which each bond or lease agreement identified
32 in subdivision (1) will be completely paid.

33 The department of local government finance shall publish the
34 information received under this subsection on the department's
35 interactive and searchable Internet web site containing local
36 government information (the Indiana gateway for governmental
37 units).

38 SECTION 12. IC 6-9-27-11 IS ADDED TO THE INDIANA CODE
39 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
40 UPON PASSAGE]: Sec. 11. (a) A tax authorized under this chapter
41 expires on the later of:

42 (1) January 1, 2042; or



1 (2) the date on which all bonds or lease agreements
2 outstanding on March 15, 2022, for which a pledge of tax
3 revenue is made under this chapter are completely paid.

4 (b) Not later than December 31, 2022, the fiscal officer of the
5 municipality shall provide to the department of local government
6 finance:

7 (1) a list of each bond or lease agreement outstanding on
8 March 15, 2022, for which a pledge of tax revenue is made
9 under this chapter; and

10 (2) the date on which each bond or lease agreement identified
11 in subdivision (1) will be completely paid.

12 The department of local government finance shall publish the
13 information received under this subsection on the department's
14 interactive and searchable Internet web site containing local
15 government information (the Indiana gateway for governmental
16 units).

17 SECTION 13. IC 6-9-36-9 IS ADDED TO THE INDIANA CODE
18 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
19 UPON PASSAGE]: Sec. 9. (a) A tax authorized under this chapter
20 expires on the later of:

21 (1) January 1, 2042; or

22 (2) the date on which all bonds or lease agreements
23 outstanding on March 15, 2022, for which a pledge of tax
24 revenue is made under this chapter are completely paid.

25 (b) Not later than December 31, 2022, each fiscal officer of a
26 county that imposes a food and beverage tax under this chapter
27 shall provide to the department of local government finance:

28 (1) a list of each bond or lease agreement outstanding on
29 March 15, 2022, for which a pledge of tax revenue is made
30 under this chapter; and

31 (2) the date on which each bond or lease agreement identified
32 in subdivision (1) will be completely paid.

33 The department of local government finance shall publish the
34 information received under this subsection on the department's
35 interactive and searchable Internet web site containing local
36 government information (the Indiana gateway for governmental
37 units).

38 SECTION 14. IC 6-9-38-27 IS ADDED TO THE INDIANA CODE
39 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
40 UPON PASSAGE]: Sec. 27. (a) Subject to section 26 of this chapter,
41 a tax authorized under this chapter expires on the later of:

42 (1) January 1, 2042; or



1 (2) the date on which all bonds or lease agreements
2 outstanding on March 15, 2022, for which a pledge of tax
3 revenue is made under this chapter are completely paid.

4 (b) Not later than December 31, 2022, the fiscal officer of the
5 county and the fiscal officer of each unit that imposes a food and
6 beverage tax under this chapter shall provide to the department of
7 local government finance:

8 (1) a list of each bond or lease agreement outstanding on
9 March 15, 2022, for which a pledge of tax revenue is made
10 under this chapter; and

11 (2) the date on which each bond or lease agreement identified
12 in subdivision (1) will be completely paid.

13 The department of local government finance shall publish the
14 information received under this subsection on the department's
15 interactive and searchable Internet web site containing local
16 government information (the Indiana gateway for governmental
17 units).

18 SECTION 15. IC 6-9-40-12 IS ADDED TO THE INDIANA CODE
19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
20 UPON PASSAGE]: Sec. 12. (a) The tax authorized under this
21 chapter expires on the later of:

22 (1) January 1, 2042; or

23 (2) the date on which all bonds or lease agreements
24 outstanding on March 15, 2022, for which a pledge of tax
25 revenue is made under this chapter are completely paid.

26 (b) Not later than December 31, 2022, the fiscal officer of the
27 county and the fiscal officer of the city of Angola shall provide to
28 the department of local government finance:

29 (1) a list of each bond or lease agreement outstanding on
30 March 15, 2022, for which a pledge of tax revenue is made
31 under this chapter; and

32 (2) the date on which each bond or lease agreement identified
33 in subdivision (1) will be completely paid.

34 The department of local government finance shall publish the
35 information received under this subsection on the department's
36 interactive and searchable Internet web site containing local
37 government information (the Indiana gateway for governmental
38 units).

39 SECTION 16. IC 6-9-41-17 IS ADDED TO THE INDIANA CODE
40 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
41 UPON PASSAGE]: Sec. 17. (a) The tax authorized under this
42 chapter expires on the later of:



- 1 (1) January 1, 2044; or
- 2 (2) the date on which all bonds or lease agreements
- 3 outstanding on March 15, 2022, for which a pledge of tax
- 4 revenue is made under this chapter are completely paid.

5 (b) Not later than December 31, 2022, the fiscal officer of the
6 county and the fiscal officer of the city shall provide to the
7 department of local government finance:

- 8 (1) a list of each bond or lease agreement outstanding on
- 9 March 15, 2022, for which a pledge of tax revenue is made
- 10 under this chapter; and
- 11 (2) the date on which each bond or lease agreement identified
- 12 in subdivision (1) will be completely paid.

13 The department of local government finance shall publish the
14 information received under this subsection on the department's
15 interactive and searchable Internet web site containing local
16 government information (the Indiana gateway for governmental
17 units).

18 SECTION 17. IC 6-9-43-10 IS ADDED TO THE INDIANA CODE
19 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
20 UPON PASSAGE]: Sec. 10. (a) The tax authorized under this
21 chapter expires on the later of:

- 22 (1) January 1, 2042; or
- 23 (2) the date on which all bonds or lease agreements
- 24 outstanding on March 15, 2022, for which a pledge of tax
- 25 revenue is made under this chapter are completely paid.

26 (b) Not later than December 31, 2022, the fiscal officer of the
27 town shall provide to the department of local government finance:

- 28 (1) a list of each bond or lease agreement outstanding on
- 29 March 15, 2022, for which a pledge of tax revenue is made
- 30 under this chapter; and
- 31 (2) the date on which each bond or lease agreement identified
- 32 in subdivision (1) will be completely paid.

33 The department of local government finance shall publish the
34 information received under this subsection on the department's
35 interactive and searchable Internet web site containing local
36 government information (the Indiana gateway for governmental
37 units).

38 SECTION 18. IC 6-9-44-11 IS ADDED TO THE INDIANA CODE
39 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
40 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
41 chapter expires on the later of:

- 42 (1) January 1, 2042; or



1 (2) the date on which all bonds or lease agreements
 2 outstanding on March 15, 2022, for which a pledge of tax
 3 revenue is made under this chapter are completely paid.

4 (b) Not later than December 31, 2022, the fiscal officer of the
 5 town shall provide to the department of local government finance:

6 (1) a list of each bond or lease agreement outstanding on
 7 March 15, 2022, for which a pledge of tax revenue is made
 8 under this chapter; and

9 (2) the date on which each bond or lease agreement identified
 10 in subdivision (1) will be completely paid.

11 The department of local government finance shall publish the
 12 information received under this subsection on the department's
 13 interactive and searchable Internet web site containing local
 14 government information (the Indiana gateway for governmental
 15 units).

16 SECTION 19. IC 6-9-45-11 IS ADDED TO THE INDIANA CODE
 17 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
 18 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
 19 chapter expires on the later of:

20 (1) January 1, 2042; or

21 (2) the date on which all bonds or lease agreements
 22 outstanding on March 15, 2022, for which a pledge of tax
 23 revenue is made under this chapter are completely paid.

24 (b) Not later than December 31, 2022, the fiscal officer of the
 25 town shall provide to the department of local government finance:

26 (1) a list of each bond or lease agreement outstanding on
 27 March 15, 2022, for which a pledge of tax revenue is made
 28 under this chapter; and

29 (2) the date on which each bond or lease agreement identified
 30 in subdivision (1) will be completely paid.

31 The department of local government finance shall publish the
 32 information received under this subsection on the department's
 33 interactive and searchable Internet web site containing local
 34 government information (the Indiana gateway for governmental
 35 units).

36 SECTION 20. IC 6-9-47.5-11 IS ADDED TO THE INDIANA
 37 CODE AS A NEW SECTION TO READ AS FOLLOWS
 38 [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized
 39 under this chapter expires on the later of:

40 (1) January 1, 2042; or

41 (2) the date on which all bonds or lease agreements
 42 outstanding on March 15, 2022, for which a pledge of tax



1 revenue is made under this chapter are completely paid.
2 (b) Not later than December 31, 2022, the fiscal officer of the
3 county shall provide to the department of local government
4 finance:
5 (1) a list of each bond or lease agreement outstanding on
6 March 15, 2022, for which a pledge of tax revenue is made
7 under this chapter; and
8 (2) the date on which each bond or lease agreement identified
9 in subdivision (1) will be completely paid.
10 The department of local government finance shall publish the
11 information received under this subsection on the department's
12 interactive and searchable Internet web site containing local
13 government information (the Indiana gateway for governmental
14 units).
15 SECTION 21. IC 6-9-49-11 IS ADDED TO THE INDIANA CODE
16 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
17 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
18 chapter expires on the later of:
19 (1) January 1, 2042; or
20 (2) the date on which all bonds or lease agreements
21 outstanding on March 15, 2022, for which a pledge of tax
22 revenue is made under this chapter are completely paid.
23 (b) Not later than December 31, 2022, the fiscal officer of the
24 city shall provide to the department of local government finance:
25 (1) a list of each bond or lease agreement outstanding on
26 March 15, 2022, for which a pledge of tax revenue is made
27 under this chapter; and
28 (2) the date on which each bond or lease agreement identified
29 in subdivision (1) will be completely paid.
30 The department of local government finance shall publish the
31 information received under this subsection on the department's
32 interactive and searchable Internet web site containing local
33 government information (the Indiana gateway for governmental
34 units).
35 SECTION 22. IC 6-9-50-11 IS ADDED TO THE INDIANA CODE
36 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
37 UPON PASSAGE]: Sec. 11. (a) The tax authorized under this
38 chapter expires on the later of:
39 (1) January 1, 2042; or
40 (2) the date on which all bonds or lease agreements
41 outstanding on March 15, 2022, for which a pledge of tax
42 revenue is made under this chapter are completely paid.



1 **(b) Not later than December 31, 2022, the fiscal officer of the**
2 **town shall provide to the department of local government finance:**
3 **(1) a list of each bond or lease agreement outstanding on**
4 **March 15, 2022, for which a pledge of tax revenue is made**
5 **under this chapter; and**
6 **(2) the date on which each bond or lease agreement identified**
7 **in subdivision (1) will be completely paid.**
8 **The department of local government finance shall publish the**
9 **information received under this subsection on the department's**
10 **interactive and searchable Internet web site containing local**
11 **government information (the Indiana gateway for governmental**
12 **units).**
13 SECTION 23. IC 6-9-51-11 IS ADDED TO THE INDIANA CODE
14 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
15 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**
16 **chapter expires on the later of:**
17 **(1) January 1, 2042; or**
18 **(2) the date on which all bonds or lease agreements**
19 **outstanding on March 15, 2022, for which a pledge of tax**
20 **revenue is made under this chapter are completely paid.**
21 **(b) Not later than December 31, 2022, the fiscal officer of the**
22 **city shall provide to the department of local government finance:**
23 **(1) a list of each bond or lease agreement outstanding on**
24 **March 15, 2022, for which a pledge of tax revenue is made**
25 **under this chapter; and**
26 **(2) the date on which each bond or lease agreement identified**
27 **in subdivision (1) will be completely paid.**
28 **The department of local government finance shall publish the**
29 **information received under this subsection on the department's**
30 **interactive and searchable Internet web site containing local**
31 **government information (the Indiana gateway for governmental**
32 **units).**
33 SECTION 24. IC 6-9-52-11 IS ADDED TO THE INDIANA CODE
34 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE
35 UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this**
36 **chapter expires on:**
37 **(1) January 1, 2042; or**
38 **(2) the date on which all bonds or lease agreements**
39 **outstanding on March 15, 2022, for which a pledge of tax**
40 **revenue is made under this chapter are completely paid.**
41 **(b) Not later than December 31, 2022, the fiscal officer of the**
42 **town shall provide to the department of local government finance:**



1 **(1) a list of each bond or lease agreement outstanding on**
2 **March 15, 2022, for which a pledge of tax revenue is made**
3 **under this chapter; and**
4 **(2) the date on which each bond or lease agreement identified**
5 **in subdivision (1) will be completely paid.**
6 **The department of local government finance shall publish the**
7 **information received under this subsection on the department's**
8 **interactive and searchable Internet web site containing local**
9 **government information (the Indiana gateway for governmental**
10 **units).**
11 **SECTION 25. An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1002, 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:

Page 8, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-3-23.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 23.5. (a) For purposes of this section:**

- (1) "adjusted cost" has the meaning set forth in section 23(b)(1) of this chapter;
- (2) "depreciable personal property" has the meaning set forth in section 23(b)(2) of this chapter;
- (3) "mini-mill" means a person, including a subsidiary of a corporation, that produces steel using an electric arc furnace in Indiana;
- (4) "permanently retired depreciable personal property" has the meaning set forth in section 23(b)(5) of this chapter;
- (5) "pool" has the meaning set forth in section 23(b)(6) of this chapter;
- (6) "mini-mill equipment" means depreciable personal property, other than special tools and permanently retired depreciable personal property, that is owned, leased, or used by a mini-mill or an entity that is at least fifty percent (50%) owned by an affiliate of a mini-mill in the production of steel;
- (7) "special tools" has the meaning set forth in section 23(b)(8) of this chapter; and
- (8) "year of acquisition" has the meaning set forth in section 23(b)(9) of this chapter.

(b) Notwithstanding 50 IAC 4.2-4-4, 50 IAC 4.2-4-6, and 50 IAC 4.2-4-7, beginning with the January 1, 2023, assessment date, a taxpayer may elect to calculate the true tax value of the taxpayer's mini-mill equipment by multiplying the adjusted cost of that equipment by the percentage set forth in the table designated as "Pool No. 5" under sections 23(c) and 23(d) of this chapter.

(c) The percentage factors in the table under section 23(c) of this chapter automatically reflect all adjustments for depreciation and obsolescence, including abnormal obsolescence, for mini-mill equipment. The equipment is entitled to all exemptions, credits, and deductions for which it qualifies.

(d) The minimum valuation limitations under section 29 of this



chapter do not apply to mini-mill equipment valued under this section. The value of the equipment is not included in the calculation of that minimum valuation limitation for the taxpayer's other assessable depreciable personal property in the taxing district.

- (e) An election to value mini-mill equipment under this section:
- (1) must be made by reporting the equipment under this section on a business personal property tax return;
 - (2) applies to all of the taxpayer's mini-mill equipment located in the state (whether owned or leased, or used as an integrated part of the equipment); and
 - (3) is binding on the taxpayer for the assessment date for which the election is made.

The department of local government finance shall prescribe the forms to make the election beginning with the January 1, 2023, assessment date. Any mini-mill equipment acquired by a taxpayer that has made an election under this section is valued under this section.

(f) If fifty percent (50%) or more of the adjusted cost of a taxpayer's property that would, notwithstanding this section, be reported in a pool other than "Pool No. 5" (as designated under section 23 of this chapter) is attributable to mini-mill equipment, the taxpayer may elect to calculate the true tax value of all of that property as mini-mill equipment. The true tax value of property for which an election is made under this subsection is calculated under subsections (b) through (e)."

Page 27, between lines 32 and 33, begin a new line block indented and insert:

"(4) an estate;"

Page 27, line 33, delete "(4)" and insert "(5)".

Page 27, line 34, delete "(5)" and insert "(6)".

Page 27, delete line 37.

Page 27, line 38, delete "(2)" and insert "(1)".

Page 27, line 39, delete "(3)" and insert "(2)".

Page 27, line 40, delete "(4)" and insert "(3)".

Page 29, line 12, after "7." insert "This section does not apply to a pass-through entity."

Page 29, line 26, after "department." insert "However, in the case of a taxpayer that may elect to be subject to the insurance premiums tax or the adjusted gross income tax for a taxable year, the credit must be claimed first on the return for the tax which the taxpayer has elected to be subject for the taxable year. If the



taxpayer has elected to be subject to insurance premiums tax and the credit under this chapter exceeds the insurance premiums tax liability, the portion of the credit in excess of the insurance premiums tax shall be claimed on an adjusted gross income tax return for that taxable year, and the taxpayer must provide a copy of the insurance premiums tax return for the taxable year in the manner provided by the department."

Page 34, between lines 9 and 10, begin a new paragraph and insert:
 "SECTION 31. IC 8-1-2-4.2 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.2. (a) This section applies to a utility that is subject to the:

- (1) utility receipts tax under IC 6-2.3; and
- (2) jurisdiction of the commission for the approval of rates and charges;

on January 1, 2022.

(b) Not later than May 1, 2022, a utility shall file with the commission a rate adjustment that adjusts the utility's rates and charges to reflect the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022 by the general assembly, independent of any other matters related to the utility's revenue requirement. A rate adjustment approved under this section shall operate on a prospective basis.

(c) A rate adjustment under this section:

- (1) applies to each rate or charge in effect at the time of the filing that includes recovery of the utility receipts tax; and
- (2) shall be calculated to remove the amount of the utility receipts tax that each existing rate or charge was designed to recover based on the utility receipts tax rate in effect at the time the rate or charge was approved.

(d) The commission shall approve a rate adjustment under this section if the commission finds that the rate adjustment has been calculated correctly under subsection (c)(2). If the rate adjustment under this section has not been calculated correctly under subsection (c)(2), the commission shall notify the utility of the defect and require the utility to correct the calculation.

(e) A rate adjustment under this section takes effect upon the effective date of the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022, pending approval of a utility's filing under this section.

(f) Upon a rate adjustment taking effect under subsection (e), the utility shall provide notice to all affected customers in each of



the next two (2) regular billing cycles that the adjustment in rates or charges reflects the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022 by the general assembly. Notice provided under this subsection must include the amount of the adjustment reflected in the bill.

(g) This section shall not be construed to limit the commission's authority to:

- (1) initiate proceedings; or
- (2) take actions;

to ensure just and reasonable rates in connection with the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022 by the general assembly.

SECTION 32. IC 8-1-2-4.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.3. (a) This section applies to a utility that is:

- (1) subject to the utility receipts tax under IC 6-2.3; and
- (2) not under the jurisdiction of the commission for the approval of rates and charges;

on January 1, 2022.

(b) A utility shall adjust the utility's rates and charges to reflect the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022 by the general assembly. A rate or charge adjustment under this section shall operate on a prospective basis.

(c) A rate or charge adjustment under this section:

- (1) applies to each rate or charge in effect at the time of the adjustment that includes recovery of the utility receipts tax; and
- (2) shall be calculated to remove the amount of the utility receipts tax that each existing rate or charge was designed to recover based on the utility receipts tax rate in effect at the time the rate or charge was established.

(d) The utility shall provide notice to all affected customers in each of the next two (2) regular billing cycles that the adjustment in rates or charges reflects the repeal of the utility receipts tax (IC 6-2.3, before its repeal) in HEA 1002-2022 by the general assembly. Notice provided under this subsection must include the amount of the adjustment reflected in the bill."

Page 38, between lines 10 and 11, begin a new paragraph and insert:

"SECTION 39. [EFFECTIVE UPON PASSAGE] (a) This SECTION applies for purposes of computation of the utility receipts and utility services use taxes (IC 6-2.3, before its repeal by



this act). For taxable years that include June 30, 2022, the tax imposed under IC 6-2.3 must be computed based on the taxable receipts of the taxpayer received before July 1, 2022. For purposes of calculating the deduction under IC 6-2.3-5-1 for the taxable year that includes June 30, 2022, the deduction allowed must be prorated based on:

(1) the number of days in the taxpayer's taxable year before July 1, 2022; divided by

(2) the total number of days in the taxpayer's taxable year.

(b) This SECTION expires July 1, 2025."

Renumber all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1002 as introduced.)

BROWN T

Committee Vote: yeas 15, nays 7.

COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred House Bill No. 1002, 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:

Replace the effective date in SECTION 3 with "[EFFECTIVE UPON PASSAGE]".

Page 1, delete lines 1 through 17.

Page 2, delete lines 1 through 19.

Page 2, line 31, after "in which" insert "**such**".

Page 3, delete lines 7 through 14, begin a new line block indented and insert:

"(3) The refund is a refundable credit that shall first be applied as a credit against adjusted gross income tax liability in the taxpayer's taxable year in which a refund is provided. Any remaining unused credit shall be refunded to the taxpayer. The credit may not be carried forward."

Page 3, delete lines 29 through 42, begin a new line block indented and insert:

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"(5) The refund under this chapter is subject to IC 6-8.1-9-2, IC 6-8.1-9.5, and IC 6-8.1-9.7.

SECTION 4. IC 4-30-2-3.5 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 3.5. "Expansion of gaming" means contracting for or selling lottery tickets, lottery games, and other games online.**

SECTION 5. IC 4-30-3-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 7. Subject to section 20 of this chapter,** the commission shall adopt rules under IC 4-22-2 governing the establishment, implementation, and operation of the lottery, including the following:

- (1) The type of lottery games to be conducted, except that:
 - (A) the name of an elected official may not appear on a ticket or play slip of a lottery game, on a prize, or on an instrument used for the payment of prizes, unless the prize is in the form of a state warrant; and
 - (B) coins or currency may not be dispensed from an electronic computer terminal or device used in a lottery game.
- (2) The sales price of tickets.
- (3) The number and size of prizes.
- (4) The method of selecting winning tickets. However, if a lottery game involves a drawing, the drawing must be public and witnessed by an independent certified public accountant. The equipment used in the drawing shall be inspected before and after the drawing.
- (5) The manner of payment of prizes to holders of winning tickets.
- (6) The frequency of drawings of winning tickets.
- (7) The number and type of locations at which tickets may be purchased.
- (8) The method to be used in selling tickets.
- (9) The manner and amount of compensation of retailers.
- (10) The feasibility of using for a lottery game a terminal or device that may be operated solely by the player without the assistance of a retailer.
- (11) A system of internal audits.
- (12) The establishment of a code of ethics for officers and employees of the commission.
- (13) Any other matters necessary or desirable for the efficient or economical operation of the lottery or for the convenience of the public.



SECTION 6. IC 4-30-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. **Subject to section 20 of this chapter**, the commission may enter into contracts for the purchase, lease, or lease-purchase of goods and services necessary for the operation and promotion of the lottery, including assistance provided by a governmental agency. The commission may require separate bids or proposals for each of the following supplies or services, if the supplies or services are provided under contract with the commission under this section or under IC 4-30-8:

- (1) Management consultation services.
- (2) Instant lottery ticket services and supplies.
- (3) On-line services and supplies.

SECTION 7. IC 4-30-3-20 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. **Before the commission may implement an expansion of gaming either by:**

- (1) **adopting rules under section 7 of this chapter;**
- (2) **entering into contracts under section 16 of this chapter; or**
- (3) **any other action;**

the rule, contract, or action must be authorized by the general assembly.

SECTION 8. IC 6-1.1-30-18 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) **Before March 1, 2023, and before March 1 of every year thereafter, each local unit that imposes an innkeeper's tax or a food and beverage tax under IC 6-9 shall provide a report to the department of local government finance that includes:**

- (1) **expenditure of funds by the local unit;**
- (2) **each local governmental entity, or instrumentality of a local governmental entity, that received a distribution; and**
- (3) **expenditure of funds by each local governmental entity described in subdivision (2);**

from amounts received from the innkeeper's tax or food and beverage tax imposed by the local unit during the previous calendar year.

(b) **The report required under subsection (a) must be in a format and on a form prescribed by the department of local government finance.**

(c) **The department of local government finance shall post a report received under subsection (a) on the department's computer gateway.**



SECTION 9. IC 6-9-20-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 12. (a) The tax authorized under this chapter expires on the later of:**

- (1) **January 1, 2042; or**
- (2) **the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.**

(b) Not later than December 31, 2022, the fiscal officer of the county shall provide to the department of local government finance:

- (1) **a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**
- (2) **the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.**

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 10. IC 6-9-21-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 10. (a) The tax authorized under this chapter expires on the later of:**

- (1) **January 1, 2042; or**
- (2) **the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.**

(b) Not later than December 31, 2022, the fiscal officer of the county shall provide to the department of local government finance:

- (1) **a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**
- (2) **the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.**

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).



SECTION 11. IC 6-9-24-9, AS AMENDED BY P.L.165-2021, SECTION 124, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) If the tax is imposed by a municipality under this chapter, the tax terminates January 1, ~~2023~~ **2043**.

(b) This chapter expires July 1, ~~2023~~ **2043**.

SECTION 12. IC 6-9-25-16 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 16. (a) Subject to section 3(d) of this chapter, the tax authorized under this chapter expires on the later of:**

- (1) January 1, 2042; or**
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.**

(b) Not later than December 31, 2022, the fiscal officer of the county shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.**

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 13. IC 6-9-26-17 IS ADDED TO THE INDIANA CODE AS A **NEW SECTION** TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 17. (a) The tax authorized under this chapter expires on the later of:**

- (1) January 1, 2042; or**
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.**

(b) Not later than December 31, 2022, the fiscal officer of the county shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**



(2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 14. IC 6-9-27-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 11. (a) A tax authorized under this chapter expires on the later of:**

(1) January 1, 2042; or

(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the municipality shall provide to the department of local government finance:

(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and

(2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 15. IC 6-9-36-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 9. (a) A tax authorized under this chapter expires on the later of:**

(1) January 1, 2042; or

(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, each fiscal officer of a county that imposes a food and beverage tax under this chapter shall provide to the department of local government finance:

(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and



(2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 16. IC 6-9-38-27 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 27. (a) Subject to section 26 of this chapter, a tax authorized under this chapter expires on the later of:**

(1) January 1, 2042; or

(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the county and the fiscal officer of each unit that imposes a food and beverage tax under this chapter shall provide to the department of local government finance:

(1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and

(2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 17. IC 6-9-40-12 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 12. (a) The tax authorized under this chapter expires on the later of:**

(1) January 1, 2042; or

(2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the county and the fiscal officer of the city of Angola shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 18. IC 6-9-41-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2044; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the county and the fiscal officer of the city shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 19. IC 6-9-43-10 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the town shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 20. IC 6-9-44-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the town shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 21. IC 6-9-45-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the town shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 22. IC 6-9-47.5-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the county shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 23. IC 6-9-49-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the city shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 24. IC 6-9-50-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the town shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 25. IC 6-9-51-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The tax authorized under this chapter expires on the later of:

- (1) January 1, 2042; or
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.

(b) Not later than December 31, 2022, the fiscal officer of the city shall provide to the department of local government finance:



- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.**

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units).

SECTION 26. IC 6-9-52-11 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 11. (a) The tax authorized under this chapter expires on:**

- (1) January 1, 2042; or**
- (2) the date on which all bonds or lease agreements outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter are completely paid.**

(b) Not later than December 31, 2022, the fiscal officer of the town shall provide to the department of local government finance:

- (1) a list of each bond or lease agreement outstanding on March 15, 2022, for which a pledge of tax revenue is made under this chapter; and**
- (2) the date on which each bond or lease agreement identified in subdivision (1) will be completely paid.**

The department of local government finance shall publish the information received under this subsection on the department's interactive and searchable Internet web site containing local government information (the Indiana gateway for governmental units)."

Delete pages 4 through 41.

Page 42, delete lines 1 through 5.

Re-number all SECTIONS consecutively.

and when so amended that said bill do pass.

(Reference is to HB 1002 as printed January 13, 2022.)

HOLDMAN, Chairperson

Committee Vote: Yeas 12, Nays 1.

EH 1002—LS 7148/DI 125

