

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.

HOUSE ENROLLED ACT No. 1034

AN ACT to amend the Indiana Code concerning local government.

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

SECTION 1. IC 36-7-25-6, AS AMENDED BY P.L.200-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 6. **(a)** Subject to section 6.5 of this chapter, a commission may enter into an agreement with a taxpayer in an allocation area that limits the taxpayer's rights to challenge the taxpayer's assessment or property taxes or that guarantees, enhances, or otherwise further secures bonds or lease obligations of the commission. The obligation to make payments under a taxpayer agreement that guarantee, enhance, or otherwise further secure bonds or lease obligations of the commission under this section shall be treated in the same manner as property taxes for purposes of IC 6-1.1-22-13, if, and to the extent that, the taxpayer agreement provides for a property tax lien.

(b) A lien resulting from a taxpayer agreement described in subsection (a) takes priority over any existing or subsequent:

- (1) mortgage;**
- (2) other lien; or**
- (3) other encumbrance;**

on the property and must have parity with a property tax lien described in IC 6-1.1-22-13.

(c) A lien resulting from a taxpayer agreement described in subsection (a) will have the priority of real property taxes

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described in IC 6-1.1-22-13 and may be enforced and collected in all respects as real property taxes.

SECTION 2. IC 36-7-25-7, AS ADDED BY P.L.182-2009(ss), SECTION 513, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7. (a) As used in this section, "eligible entity" means a person whose principal functions include the provision of:

- (1) educational programs;
- (2) work training programs;
- (3) worker retraining programs; ~~or~~
- (4) marketing and advertising of land located in an allocation area; or**
- ~~(4)~~ **(5) any other programs;**

designed to prepare individuals to participate in the competitive and global economy.

(b) After making the findings set forth in subsection (c), a commission, or two (2) or more commissions acting jointly, may contract with an eligible entity to provide:

- (1) educational programs;
- (2) work training programs;
- (3) worker retraining programs; ~~or~~
- (4) marketing and advertising of land located in an allocation area; or**
- ~~(4)~~ **(5) any other programs;**

designed to prepare individuals to participate in the competitive and global economy.

(c) Before a commission may contract for a program described in subsection (b), the commission must find that the program will promote the redevelopment and economic development of the unit, is of utility and benefit, and is in the best interests of the unit's residents.

(d) Except as provided in subsection (e), a commission may use any revenues legally available to the commission to fund a program described in subsection (b).

(e) A commission may not spend:

- (1) bond proceeds; or
- (2) more than fifteen percent (15%) of the allocated tax proceeds it receives on an annual basis;

to fund a program described in subsection (b). **However, of the amount available under subdivision (2), not more than seven and one-half percent (7.5%) of that amount may be used for a use described in subsection (b)(4).**



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

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