



February 14, 2020

ENGROSSED HOUSE BILL No. 1096

DIGEST OF HB 1096 (Updated February 12, 2020 12:39 pm - DI 135)

Citations Affected: Numerous provisions throughout the Indiana Code.

Synopsis: Technical corrections. Resolves technical conflicts and addresses technical errors in the Indiana Code. (The introduced version of this bill was prepared by the code revision commission.)

Effective: Upon passage; July 1, 2020.

Young J, Boy, DeLaney, Engleman

(SENATE SPONSOR — YOUNG M)

January 7, 2020, read first time and referred to Committee on Judiciary.
January 13, 2020, reported — Do Pass.
January 16, 2020, read second time, ordered engrossed. Engrossed.
January 21, 2020, read third time, passed. Yeas 97, nays 0.

SENATE ACTION

February 5, 2020, read first time and referred to Committee on Judiciary.
February 13, 2020, reported favorably — Do Pass.

EH 1096—LS 6176/DI 112



February 14, 2020

Second Regular Session of the 121st General Assembly (2020)

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 2019 Regular Session of the General Assembly.

ENGROSSED HOUSE BILL No. 1096

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

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

1 SECTION 1. IC 3-6-5.6-4, AS ADDED BY P.L.170-2019,
2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2020]: Sec. 4. The board is comprised of the following five (5)
4 members:

5 (1) The county chairmen of the major political parties of the
6 county shall each appoint two (2) members of the board.
7 Members of the board appointed under this subdivision:
8 (A) must be voters of the county; **and**
9 (B) serve a term of two (2) years or until their successors are
10 appointed.
11 (2) The circuit court clerk, who is an ex officio member of the
12 board.

13 SECTION 2. IC 3-10-9-1, AS AMENDED BY P.L.278-2019,
14 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
15 JULY 1, 2020]: Sec. 1. This chapter applies to voting on all local
16 public questions. ~~and to any public question under section 4(b) of this~~
17 ~~chapter.~~

EH 1096—LS 6176/DI 112



1 SECTION 3. IC 3-11-13-33, AS AMENDED BY P.L.278-2019,
 2 SECTION 109, IS AMENDED TO READ AS FOLLOWS
 3 [EFFECTIVE JULY 1, 2020]: Sec. 33. (a) After a voter has marked a
 4 ballot card, the voter shall place it inside the envelope provided for this
 5 purpose or fold the ballot described in section 18(b)(1) of this chapter
 6 and return the ballot card to the judge.

7 (b) The judge shall offer to return the envelope with the ballot card
 8 inside to the voter. The voter shall:

9 (1) accept the envelope and deposit it in the ballot box; or

10 (2) decline the envelope and require the judge to deposit it in the
 11 ballot box.

12 (c) If a voter offers to vote a ballot card that is not inside the
 13 envelope provided for this purpose or with the ballot not folded as
 14 described in section 18(b)(1) of this chapter, the precinct election board
 15 shall direct the voter to return to the booth and place the ballot card in
 16 the envelope provided for this purpose or fold the ~~envelope~~ **ballot**.
 17 After voting, a voter shall leave the polls.

18 (d) If a voter leaves the booth without casting a ballot, a precinct
 19 election official shall:

20 (1) attempt to advise the voter not to leave the polls because the
 21 voter's ballot has not been cast; and

22 (2) permit the voter to return to the booth to complete the process
 23 of casting the voter's ballot.

24 (e) If the voter has left the polls, or declines to return to the booth,
 25 the inspector shall direct both judges to do the following:

26 (1) Enter into the booth and place the voter's ballot inside the
 27 envelope provided or fold the ballot as described in section
 28 18(b)(1) of this chapter.

29 (2) Give the envelope or folded ballot to the inspector.

30 The inspector shall then deposit the voter's ballot in the ballot box.

31 (f) After the voter's ballot has been deposited in the ballot box, the
 32 judges and the inspector shall promptly complete a form prescribed
 33 under IC 3-5-4-8 containing the following information:

34 (1) The name of the voter who left the polls without completing
 35 the process of casting a ballot if the voter's name is known.

36 (2) The approximate time that the voter left the polls.

37 (3) Whether the voter was advised that the voter could return to
 38 the booth to complete the casting of the ballot.

39 (4) A statement made under the penalties for perjury indicating
 40 that:

41 (A) the judges gave the voter's ballot to the inspector;

42 (B) the inspector deposited the voter's ballot in the ballot box;



1 and
 2 (C) the judges and the inspector did not make any alteration to
 3 the choices made by the voter.

4 The form must be signed by both judges and the inspector.

5 (g) After a voter's ballot cards have been deposited in the ballot box,
 6 the poll clerks shall make a voting mark after the voter's name on the
 7 poll list.

8 SECTION 4. IC 3-11.5-8-3, AS ADDED BY P.L.157-2019,
 9 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2020]: Sec. 3. After making an initial determination under
 11 section 1 of this chapter and ~~process~~ **processing** the ballots under
 12 section 2 of this chapter, the county election board shall tabulate the
 13 valid absentee ballots cast on the electronic voting system.

14 SECTION 5. IC 3-12-13-1, AS ADDED BY P.L.34-2019,
 15 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a
 17 "county election board" includes the following:

- 18 (1) A county election board established by IC 3-6-5.
 19 (2) A board of elections and registration. ~~established under~~
 20 ~~IC 3-6-5.2 or IC 3-6-5.4.~~

21 SECTION 6. IC 3-12-14-1, AS ADDED BY P.L.34-2019,
 22 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2020]: Sec. 1. For purposes of this chapter, a reference to a
 24 "county election board" includes the following:

- 25 (1) A county election board established by IC 3-6-5.
 26 (2) A board of elections and registration. ~~established by~~
 27 ~~IC 3-6-5.2 or IC 3-6-5.4.~~

28 SECTION 7. IC 4-3-27-3, AS AMENDED BY P.L.143-2019,
 29 SECTION 2, AND AS AMENDED BY P.L.237-2019, SECTION 1, IS
 30 CORRECTED AND AMENDED TO READ AS FOLLOWS
 31 [EFFECTIVE JULY 1, 2020]: Sec. 3. The governor's workforce cabinet
 32 is established under the applicable state and federal programs to do the
 33 following:

- 34 (1) Review the services and use of funds and resources under
 35 applicable state and federal programs and advise the governor,
 36 *general assembly, commission for higher education, and state*
 37 *board of education* on methods of coordinating the services and
 38 use of funds and resources consistent with the laws and
 39 regulations governing the particular applicable state and federal
 40 programs.
 41 (2) Advise the governor, *general assembly, commission for*
 42 *higher education, and state board of education* on:



- 1 (A) the development and implementation of state and local
2 standards and measures; and
3 (B) the coordination of the standards and measures;
4 concerning the applicable federal programs.
5 (3) Perform the duties as set forth in federal law of the particular
6 advisory bodies for applicable federal programs described in
7 section 4 of this chapter.
8 (4) Identify the workforce needs in Indiana and recommend to the
9 governor, *general assembly, commission for higher education,*
10 *and state board of education* goals to meet the investment needs.
11 (5) Recommend to the governor, *general assembly, commission*
12 *for higher education, and state board of education* goals for the
13 development and coordination of the talent development system
14 in Indiana.
15 (6) Prepare and recommend to the governor, *general assembly,*
16 *commission for higher education, and state board of education* a
17 strategic plan to accomplish the goals developed under
18 subdivisions (4) and (5).
19 (7) Monitor and direct the implementation of and evaluate the
20 effectiveness of the strategic plan described in subdivision (6).
21 (8) Advise the governor, *general assembly, commission for*
22 *higher education, and state board of education* on the
23 coordination of federal, state, and local education and training
24 programs and on the allocation of state and federal funds in
25 Indiana to promote effective services, service delivery, and
26 innovative programs.
27 (9) Review and approve regional workforce development board
28 plans, and work with regional workforce development boards to
29 determine appropriate metrics for workforce programming at the
30 state and local levels.
31 (10) Design for implementation a comprehensive career
32 navigation and coaching system as described in section 11 of this
33 chapter.
34 (11) Conduct a systematic and comprehensive review, analysis,
35 and evaluation of workforce funding described in section 12 of
36 this chapter.
37 (12) Conduct a systematic and comprehensive review, analysis,
38 and evaluation of the college and career funding described in
39 section 13 of this chapter.
40 (13) Based on the reviews in sections 12 and 13 of this chapter,
41 direct the appropriate state agencies to implement administrative
42 changes to the delivery of these programs that align with Indiana's



1 workforce goals, and make recommendations to:

2 (A) the governor;

3 (B) *the commission for higher education;*

4 (C) *the state board of education; and*

5 (D) ~~the legislative council general assembly~~ in an ~~an~~ electronic
6 format under IC 5-14-6;

7 on possible legislative changes in the future.

8 (14) Study the advisability of establishing one (1) or more real
9 world career readiness programs as described in section 14 of this
10 chapter and report to:

11 (A) the governor;

12 (B) *the commission for higher education;*

13 (C) *the state board of education; and*

14 (D) ~~the legislative council general assembly~~ in an electronic
15 format under IC 5-14-6;

16 concerning the results of the study.

17 (15) *Conduct a systematic and comprehensive review, analysis,*
18 *and evaluation of whether:*

19 (A) *Indiana's primary, secondary, and postsecondary*
20 *education systems are aligned with employer needs; and*

21 (B) *Indiana's students and workforce are prepared for success*
22 *in the twenty-first century economy.*

23 (16) *Create a comprehensive strategic plan to ensure alignment*
24 *between Indiana's primary, secondary, and postsecondary*
25 *education systems with Indiana's workforce training programs*
26 *and employer needs.*

27 ~~(15)~~ (17) *Administer the workforce diploma reimbursement*
28 *program established by IC 22-4.1-27-7.*

29 ~~(17)~~ ~~(16)~~ (18) Carry out other policy duties and tasks as assigned
30 by the governor.

31 SECTION 8. IC 4-17 IS REPEALED [EFFECTIVE JULY 1, 2020].
32 (STATE LANDS-ACQUISITION).

33 SECTION 9. IC 4-22-7-4, AS AMENDED BY P.L.171-2015,
34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
35 JULY 1, 2020]: Sec. 4. An agency shall maintain a copy of each rule
36 that has been filed with the secretary of state (including documents
37 filed with the secretary of state under IC 4-22-2-21) **or the publisher**
38 **under IC 4-22-2** under a retention schedule established by the Indiana
39 archives and records administration.

40 SECTION 10. IC 4-35-7-12.5, AS AMENDED BY P.L.108-2019,
41 SECTION 77, AND AS AMENDED BY P.L.168-2019, SECTION 19,
42 IS CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 12.5. ~~(a)~~ *This section applies to*
 2 *adjusted gross receipts received after June 30, 2015.*

3 ~~(b)~~ (a) A licensee shall annually withhold *the sum of:*

4 (1) the product of:

5 ~~(1)~~ (A) seventy-five thousand dollars (\$75,000); multiplied by

6 ~~(2)~~ (B) the number of racetracks operated by the licensee;

7 from the amount that must be distributed under section 12(b) of
 8 this chapter; *and*

9 (2) *forty-five hundredths percent (0.45%) of the adjusted gross*
 10 *receipts from the previous month at each casino operated by the*
 11 *licensee.*

12 ~~(c)~~ (b) A licensee shall transfer the amount withheld under
 13 subsection ~~(b)~~ (a)(1) to the Indiana horse racing commission for deposit
 14 in the gaming integrity fund established by IC 4-35-8.7-3. Money
 15 transferred under this subsection must be used for the purposes
 16 described in IC 4-35-8.7-3(f)(1).

17 (c) *A licensee shall transfer the amount withheld under subsection*
 18 *(a)(2) to the Indiana horse racing commission for deposit in the*
 19 *Indiana horse racing commission operating fund established by*
 20 *IC 4-31-10-2.*

21 SECTION 11. IC 5-1.5-8-5.1, AS ADDED BY P.L.259-2019,
 22 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2020]: Sec. 5.1. (a) The following definitions apply
 24 throughout this section:

25 (1) "Assignment agreement" means an agreement between a
 26 qualified entity and the issuing entity for the conveyance of all or
 27 part of any revenues or taxes received by the qualified entity from
 28 a disbursement agent.

29 (2) "Conveyance" means an assignment, sale, transfer, or other
 30 conveyance.

31 (3) "Deposit account" means a designated escrow account
 32 established by the issuing entity at a trust company or bank
 33 having trust powers for the deposit of transferred receipts under
 34 an assignment agreement.

35 (4) "Disbursement agent" means a state disbursement agent or
 36 local disbursement agent.

37 (5) "Issuing entity" means:

38 (A) the bank;

39 (B) a corporation, trust, or other entity that has been
 40 established by the bank for the limited purpose of issuing
 41 obligations for the benefit of the bank and any qualified entity;

42 or



- 1 (C) a bank or trust company in its capacity as trustee for
 2 obligations issued by an entity identified in clause (A) or (B).
 3 (6) "Local disbursement agent" means:
 4 (A) the fiscal officer (as defined in IC 36-1-2-7) of the county
 5 for any county in which a qualified entity is wholly or partially
 6 located;
 7 (B) the fiscal officer for a qualified entity; or
 8 (C) the treasurer of a school corporation.
 9 (7) "State disbursement agent" means the state treasurer, the state
 10 auditor, or the state department of revenue.
 11 (8) "Transferred receipts" means all or part of any revenues or
 12 taxes received from a disbursement agent that have been
 13 conveyed by a qualified entity under an assignment agreement.
 14 (9) "Statutory lien" has the meaning given to that term under 11
 15 U.S.C. 101(53) of the federal bankruptcy code.
 16 (b) Subject to approval from the board under subsection (j), any
 17 qualified entity that receives revenues or taxes from a disbursement
 18 agent may (to the extent not prohibited by any applicable statute,
 19 regulation, rule, resolution, ordinance, or agreement governing the use
 20 of the revenues or taxes) authorize, by ordinance or resolution, the
 21 conveyance of all or any portion of the revenues or taxes to an issuing
 22 entity. Any conveyance of transferred receipts shall:
 23 (1) be made pursuant to an assignment agreement in exchange for
 24 the net proceeds of obligations issued by the issuing entity for the
 25 benefit of the qualified entity and shall, for all purposes,
 26 constitute an absolute conveyance of all right, title, and interest
 27 therein;
 28 (2) not be deemed a pledge or other security interest for any
 29 borrowing by the qualified entity;
 30 (3) be valid, binding, and enforceable in accordance with the
 31 terms thereof and of any related instrument, agreement, or other
 32 arrangement, including any pledge, grant of security interest, or
 33 other encumbrance made by the issuing entity to secure any
 34 obligations issued by the issuing entity for the benefit of the
 35 qualified entity; and
 36 (4) not be subject to disavowal, disaffirmance, cancellation, or
 37 avoidance by reason of insolvency of any party, lack of
 38 consideration, or any other fact, occurrence, or state law or rule.
 39 On and after the effective date of the conveyance of the
 40 transferred receipts:
 41 (A) the qualified entity shall have no right, title, or interest in
 42 or to the transferred receipts conveyed; and



- 1 (B) the transferred receipts conveyed shall be the property of
2 the issuing entity to the extent necessary to pay the obligations
3 issued by the issuing entity for the benefit of the qualified
4 entity, and shall be received, held, and disbursed by the issuing
5 entity in a trust fund outside the treasury of the qualified
6 entity.
- 7 An assignment agreement may provide for the periodic
8 reconveyance to the qualified entity of amounts of transferred
9 receipts remaining after the payment of the obligations issued by
10 the issuing entity for the benefit of the qualified entity.
- 11 (c) In connection with any conveyance of transferred receipts, the
12 qualified entity is authorized to direct the applicable disbursement
13 agent to deposit or cause to be deposited any amount of the transferred
14 receipts into a deposit account in order to secure the obligations issued
15 by the issuing entity for the benefit of the qualified entity. If the
16 qualified entity states that the direction is irrevocable, the direction
17 shall be treated by the applicable disbursement agent as irrevocable
18 with respect to the transferred receipts described in the direction.
19 Notwithstanding any other law, each disbursement agent shall comply
20 with the terms of any such direction received from a qualified entity
21 and shall execute and deliver the acknowledgments and agreements,
22 including escrow and similar agreements, as the qualified entity may
23 require to effectuate the deposit of transferred receipts in accordance
24 with the direction of the qualified entity. Notwithstanding any other
25 law, the disbursement agent shall distribute the transferred receipts to
26 the deposit account in accordance with the written authorization and
27 direction from the qualified entity set forth in the assignment
28 agreement and any related escrow and similar agreements, and upon
29 each distribution of transferred receipts in accordance with the
30 direction from the qualified entity, the disbursement agent shall have
31 no further duty or responsibility with respect to the distribution of
32 transferred receipts.
- 33 (d) Not later than the date of issuance by an issuing entity of any
34 obligations secured by collections of transferred receipts, a certified
35 copy of the ordinance or resolution authorizing the conveyance of the
36 right to receive the transferred receipts, executed copies of the
37 applicable assignment agreement, the agreement providing for the
38 establishment of the deposit account, and a notice designating the dates
39 that the disbursement agent's duty to distribute transferred receipts to
40 the deposit account shall begin and end shall be filed with:
- 41 (1) the disbursement agent having custody of the transferred
42 receipts;



1 (2) if the conveyance of transferred receipts consists of all or a
 2 portion of local income tax revenues under IC 6-3.6, the adopting
 3 body (as defined in IC 6-3.6-3-1) having jurisdiction over the
 4 applicable tax rate and allocations affecting such local income tax
 5 revenues; and

6 (3) the Indiana transparency Internet web site established under
 7 IC 5-14-3.8 in a manner prescribed by the state examiner. The
 8 state examiner shall make the information available to the
 9 department of local government finance.

10 (e) Any obligations of an issuing entity issued or incurred to provide
 11 funds to purchase any transferred receipts from a qualified entity under
 12 this chapter shall be entitled to the following benefits and protections:

13 (1) The obligations issued by an issuing entity shall be secured by
 14 a statutory lien on the transferred receipts received, or entitled to
 15 be received, by the issuing entity that are designated as pledged
 16 for such obligations of the issuing entity. The statutory lien shall
 17 automatically attach from the time the obligations of the issuing
 18 entity are issued without further action or authorization by the
 19 issuing entity or any other entity, person, governmental authority,
 20 or officer. The statutory lien shall be valid and binding from the
 21 time the obligations of the issuing entity are executed and
 22 delivered without any physical delivery thereof or further act
 23 required, and shall be a first priority lien, unless the obligations,
 24 or the documents authorizing the obligations or providing a
 25 source of payment or security for those obligations, shall
 26 otherwise provide.

27 (2) The transferred receipts received or entitled to be received
 28 shall be immediately subject to the statutory lien from the time the
 29 obligations of the issuing entity are issued, and the statutory lien
 30 shall automatically attach to the transferred receipts (whether
 31 received or entitled to be received by the issuing entity) and be
 32 effective, binding, and enforceable against the issuing entity, the
 33 qualified entity, the disbursement agent, the state, and their
 34 agents, successors, transferees and creditors, and all others
 35 asserting rights therein or having claims of any kind in tort,
 36 contract, or otherwise, irrespective of whether those parties have
 37 notice of the lien and without the need for any physical delivery,
 38 recordation, filing, or further act.

39 (3) The statutory lien imposed by this section is automatically
 40 released and discharged with respect to amounts of transferred
 41 receipts reconveyed to the qualified entity pursuant to ~~subdivision~~
 42 **subsection (b)(4)**, effective upon the reconveyance.



1 (4) The statutory lien provided in this section is separate from and
2 shall not affect any special revenues lien or other protection
3 afforded to special revenue obligations under the federal
4 Bankruptcy Code.

5 (f) The state covenants with each qualified entity, the issuing entity,
6 each disbursement agent, and the purchasers or owners of the issuing
7 entity's obligations that the state will not limit or alter the rights and
8 powers vested in the qualified entity, the issuing entity, and the state
9 entities by this section with respect to the disposition of transferred
10 receipts so as to impair the terms of any contract, including any
11 assignment agreement, made by the qualified entity with the issuing
12 entity or any contract executed by the issuing entity in connection with
13 the issuance of obligations by the issuing entity for the benefit of the
14 qualified entity, until all requirements with respect to the deposit by the
15 disbursement agent of transferred receipts for the benefit of the issuing
16 entity have been fully met and the obligations of the issuing entity
17 related thereto have been discharged and satisfied. In addition, the state
18 covenants with each qualified entity, the issuing entity, each
19 disbursement agent, and the purchasers or owners of the issuing entity's
20 obligations that the state will not limit or alter the basis on which the
21 qualified entity's share or percentage of transferred receipts is derived,
22 or the use of the funds, so as to impair the terms of any such contract.
23 Nothing contained in this chapter shall be construed or interpreted as
24 creating a debt of the state within the meaning of the limitation on or
25 prohibition against state indebtedness under the Constitution of the
26 State of Indiana or interpreted to construe the state as a guarantor of
27 any debt or obligation subject to an assignment agreement under this
28 section.

29 (g) In the case of a qualified entity that has authorized the
30 conveyance of all or a portion of its local income tax revenues imposed
31 under IC 6-3.6 and executed an assignment agreement with respect
32 thereto, obligations of the issuing entity issued for the benefit of the
33 qualified entity, together with the debt service owed each year thereon,
34 shall be:

35 (1) included as part of the outstanding debt service of the
36 qualified entity solely for purposes of calculating the minimum
37 coverage ratio under IC 6-3.6-4-3; and

38 (2) treated as outstanding obligations of the qualified entity
39 payable from the revenues solely for purposes of limiting the
40 reduction of the proportional allocation of revenues under
41 IC 6-3.6-6-3 and IC 6-3.6-6-5.

42 This subsection shall not be construed as a pledge of the transferred



1 receipts or the granting of a security interest therein by the qualified
 2 entity, and is included solely for the purpose of computing the
 3 limitations on the reductions to the tax rate and allocations set forth
 4 under IC 6-3.6-4-3, IC 6-3.6-6-3, and IC 6-3.6-6-5.

5 (h) The bank is authorized to create one (1) or more nonprofit
 6 corporations in order to effectuate the purposes of this chapter and the
 7 bank may grant or delegate to any such nonprofit corporation powers
 8 of the bank as may be necessary, convenient, or appropriate to carry out
 9 and effectuate the public and corporate purposes of this article.

10 (i) A qualified entity may not enter into assignment agreements in
 11 a manner inconsistent with the provisions of this chapter. This chapter
 12 constitutes the specific manner for exercising the power to enter into
 13 assignment agreements for purposes of IC 20-26-3, IC 36-1-3, or any
 14 other statute granting home rule power to a qualified entity.

15 (j) Before a qualified entity may adopt an ordinance or resolution
 16 described in subsection (b), the board must have adopted a resolution
 17 approving the qualified entity's proposed conveyance of transferred
 18 receipts to the issuing body. The resolution of the board may be
 19 preliminary in nature and may contain such terms and conditions that
 20 the board deems advisable. If, after receiving approval from the board,
 21 the qualified entity adopts an ordinance or resolution described in
 22 subsection (b), the qualified entity shall provide a certified copy of the
 23 ordinance or resolution to the bank. The bank shall notify the distressed
 24 unit appeal board of each qualified entity that adopts an ordinance or
 25 resolution under this section.

26 SECTION 12. IC 5-14-3-4, AS AMENDED BY P.L.255-2019,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2020]: Sec. 4. (a) The following public records are excepted
 29 from section 3 of this chapter and may not be disclosed by a public
 30 agency, unless access to the records is specifically required by a state
 31 or federal statute or is ordered by a court under the rules of discovery:

- 32 (1) Those declared confidential by state statute.
- 33 (2) Those declared confidential by rule adopted by a public
 34 agency under specific authority to classify public records as
 35 confidential granted to the public agency by statute.
- 36 (3) Those required to be kept confidential by federal law.
- 37 (4) Records containing trade secrets.
- 38 (5) Confidential financial information obtained, upon request,
 39 from a person. However, this does not include information that is
 40 filed with or received by a public agency pursuant to state statute.
- 41 (6) Information concerning research, including actual research
 42 documents, conducted under the auspices of a state educational



- 1 institution, including information:
- 2 (A) concerning any negotiations made with respect to the
- 3 research; and
- 4 (B) received from another party involved in the research.
- 5 (7) Grade transcripts and license examination scores obtained as
- 6 part of a licensure process.
- 7 (8) Those declared confidential by or under rules adopted by the
- 8 supreme court of Indiana.
- 9 (9) Patient medical records and charts created by a provider,
- 10 unless the patient gives written consent under IC 16-39 or as
- 11 provided under IC 16-41-8.
- 12 (10) Application information declared confidential by the Indiana
- 13 economic development corporation under IC 5-28-16.
- 14 (11) A photograph, a video recording, or an audio recording of an
- 15 autopsy, except as provided in IC 36-2-14-10.
- 16 (12) A Social Security number contained in the records of a
- 17 public agency.
- 18 (13) The following information that is part of a foreclosure action
- 19 subject to IC 32-30-10.5:
- 20 (A) Contact information for a debtor, as described in
- 21 IC 32-30-10.5-8(d)(1)(B).
- 22 (B) Any document submitted to the court as part of the debtor's
- 23 loss mitigation package under IC 32-30-10.5-10(a)(3).
- 24 (14) The following information obtained from a call made to a
- 25 fraud hotline established under IC 36-1-8-8.5:
- 26 (A) The identity of any individual who makes a call to the
- 27 fraud hotline.
- 28 (B) A report, transcript, audio recording, or other information
- 29 concerning a call to the fraud hotline.
- 30 However, records described in this subdivision may be disclosed
- 31 to a law enforcement agency, a private university police
- 32 department, the attorney general, the inspector general, the state
- 33 examiner, or a prosecuting attorney.
- 34 (b) Except as otherwise provided by subsection (a), the following
- 35 public records shall be excepted from section 3 of this chapter at the
- 36 discretion of a public agency:
- 37 (1) Investigatory records of law enforcement agencies or private
- 38 university police departments. For purposes of this chapter, a law
- 39 enforcement recording is not an investigatory record. Law
- 40 enforcement agencies or private university police departments
- 41 may share investigatory records with a:
- 42 (A) person who advocates on behalf of a crime victim,



- 1 including a victim advocate (as defined in IC 35-37-6-3.5) or
 2 a victim service provider (as defined in IC 35-37-6-5), for the
 3 purposes of providing services to a victim or describing
 4 services that may be available to a victim; and
 5 (B) school corporation (as defined by IC 20-18-2-16(a)),
 6 charter school (as defined by IC 20-24-1-4), or nonpublic
 7 school (as defined by IC 20-18-2-12) for the purpose of
 8 enhancing the safety or security of a student or a school
 9 facility;
 10 without the law enforcement agency or private university police
 11 department losing its discretion to keep those records confidential
 12 from other records requesters. However, certain law enforcement
 13 records must be made available for inspection and copying as
 14 provided in section 5 of this chapter.
- 15 (2) The work product of an attorney representing, pursuant to
 16 state employment or an appointment by a public agency:
- 17 (A) a public agency;
 18 (B) the state; or
 19 (C) an individual.
- 20 (3) Test questions, scoring keys, and other examination data used
 21 in administering a licensing examination, examination for
 22 employment, or academic examination before the examination is
 23 given or if it is to be given again.
- 24 (4) Scores of tests if the person is identified by name and has not
 25 consented to the release of the person's scores.
- 26 (5) The following:
- 27 (A) Records relating to negotiations between:
 28 (i) the Indiana economic development corporation;
 29 (ii) the ports of Indiana;
 30 (iii) the Indiana state department of agriculture;
 31 (iv) the Indiana finance authority;
 32 (v) an economic development commission;
 33 (vi) a local economic development organization that is a
 34 nonprofit corporation established under state law whose
 35 primary purpose is the promotion of industrial or business
 36 development in Indiana, the retention or expansion of
 37 Indiana businesses, or the development of entrepreneurial
 38 activities in Indiana; or
 39 (vii) a governing body of a political subdivision;
 40 with industrial, research, or commercial prospects, if the
 41 records are created while negotiations are in progress.
 42 However, this clause does not apply to records regarding



- 1 research that is prohibited under IC 16-34.5-1-2 or any other
2 law.
- 3 (B) Notwithstanding clause (A), the terms of the final offer of
4 public financial resources communicated by the Indiana
5 economic development corporation, the ports of Indiana, the
6 Indiana finance authority, an economic development
7 commission, or a governing body of a political subdivision to
8 an industrial, a research, or a commercial prospect shall be
9 available for inspection and copying under section 3 of this
10 chapter after negotiations with that prospect have terminated.
- 11 (C) When disclosing a final offer under clause (B), the Indiana
12 economic development corporation shall certify that the
13 information being disclosed accurately and completely
14 represents the terms of the final offer.
- 15 (D) Notwithstanding clause (A), an incentive agreement with
16 an incentive recipient shall be available for inspection and
17 copying under section 3 of this chapter after the date the
18 incentive recipient and the Indiana economic development
19 corporation execute the incentive agreement regardless of
20 whether negotiations are in progress with the recipient after
21 that date regarding a modification or extension of the incentive
22 agreement.
- 23 (6) Records that are intra-agency or interagency advisory or
24 deliberative material, including material developed by a private
25 contractor under a contract with a public agency, that are
26 expressions of opinion or are of a speculative nature, and that are
27 communicated for the purpose of decision making.
- 28 (7) Diaries, journals, or other personal notes serving as the
29 functional equivalent of a diary or journal.
- 30 (8) Personnel files of public employees and files of applicants for
31 public employment, except for:
- 32 (A) the name, compensation, job title, business address,
33 business telephone number, job description, education and
34 training background, previous work experience, or dates of
35 first and last employment of present or former officers or
36 employees of the agency;
- 37 (B) information relating to the status of any formal charges
38 against the employee; and
- 39 (C) the factual basis for a disciplinary action in which final
40 action has been taken and that resulted in the employee being
41 suspended, demoted, or discharged.
- 42 However, all personnel file information shall be made available



- 1 to the affected employee or the employee's representative. This
 2 subdivision does not apply to disclosure of personnel information
 3 generally on all employees or for groups of employees without the
 4 request being particularized by employee name.
- 5 (9) Minutes or records of hospital medical staff meetings.
- 6 (10) Administrative or technical information that would
 7 jeopardize a record keeping system, voting system, voter
 8 registration system, or security system.
- 9 (11) Computer programs, computer codes, computer filing
 10 systems, and other software that are owned by the public agency
 11 or entrusted to it and portions of electronic maps entrusted to a
 12 public agency by a utility.
- 13 (12) Records specifically prepared for discussion or developed
 14 during discussion in an executive session under IC 5-14-1.5-6.1.
 15 However, this subdivision does not apply to that information
 16 required to be available for inspection and copying under
 17 subdivision (8).
- 18 (13) The work product of the legislative services agency under
 19 personnel rules approved by the legislative council.
- 20 (14) The work product of individual members and the partisan
 21 staffs of the general assembly.
- 22 (15) The identity of a donor of a gift made to a public agency if:
 23 (A) the donor requires nondisclosure of the donor's identity as
 24 a condition of making the gift; or
 25 (B) after the gift is made, the donor or a member of the donor's
 26 family requests nondisclosure.
- 27 (16) Library or archival records:
 28 (A) which can be used to identify any library patron; or
 29 (B) deposited with or acquired by a library upon a condition
 30 that the records be disclosed only:
 31 (i) to qualified researchers;
 32 (ii) after the passing of a period of years that is specified in
 33 the documents under which the deposit or acquisition is
 34 made; or
 35 (iii) after the death of persons specified at the time of the
 36 acquisition or deposit.
- 37 However, nothing in this subdivision shall limit or affect contracts
 38 entered into by the Indiana state library pursuant to IC 4-1-6-8.
- 39 (17) The identity of any person who contacts the bureau of motor
 40 vehicles concerning the ability of a driver to operate a motor
 41 vehicle safely and the medical records and evaluations made by
 42 the bureau of motor vehicles staff or members of the driver



- 1 licensing medical advisory board regarding the ability of a driver
 2 to operate a motor vehicle safely. However, upon written request
 3 to the commissioner of the bureau of motor vehicles, the driver
 4 must be given copies of the driver's medical records and
 5 evaluations.
- 6 (18) School safety and security measures, plans, and systems,
 7 including emergency preparedness plans developed under 511
 8 IAC 6.1-2-2.5.
- 9 (19) A record or a part of a record, the public disclosure of which
 10 would have a reasonable likelihood of threatening public safety
 11 by exposing a vulnerability to terrorist attack. A record described
 12 under this subdivision includes the following:
- 13 (A) A record assembled, prepared, or maintained to prevent,
 14 mitigate, or respond to an act of terrorism under IC 35-47-12-1
 15 (before its repeal), an act of agricultural terrorism under
 16 IC 35-47-12-2 (before its repeal), or a felony terrorist offense
 17 (as defined in IC 35-50-2-18).
 - 18 (B) Vulnerability assessments.
 - 19 (C) Risk planning documents.
 - 20 (D) Needs assessments.
 - 21 (E) Threat assessments.
 - 22 (F) Intelligence assessments.
 - 23 (G) Domestic preparedness strategies.
 - 24 (H) The location of community drinking water wells and
 25 surface water intakes.
 - 26 (I) The emergency contact information of emergency
 27 responders and volunteers.
 - 28 (J) Infrastructure records that disclose the configuration of
 29 critical systems such as voting system and voter registration
 30 system critical infrastructure, **and** communication, electrical,
 31 ventilation, water, and wastewater systems.
 - 32 (K) Detailed drawings or specifications of structural elements,
 33 floor plans, and operating, utility, or security systems, whether
 34 in paper or electronic form, of any building or facility located
 35 on an airport (as defined in IC 8-21-1-1) that is owned,
 36 occupied, leased, or maintained by a public agency, or any part
 37 of a law enforcement recording that captures information
 38 about airport security procedures, areas, or systems. A record
 39 described in this clause may not be released for public
 40 inspection by any public agency without the prior approval of
 41 the public agency that owns, occupies, leases, or maintains the
 42 airport. Both of the following apply to the public agency that



- owns, occupies, leases, or maintains the airport:
- (i) The public agency is responsible for determining whether the public disclosure of a record or a part of a record, including a law enforcement recording, has a reasonable likelihood of threatening public safety by exposing a security procedure, area, system, or vulnerability to terrorist attack.
- (ii) The public agency must identify a record described under item (i) and clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(J) without approval of (insert name of submitting public agency)". However, in the case of a law enforcement recording, the public agency must clearly mark the record as "confidential and not subject to public disclosure under IC 5-14-3-4(b)(19)(K) without approval of (insert name of the public agency that owns, occupies, leases, or maintains the airport)".
- (L) The home address, home telephone number, and emergency contact information for any:
- (i) emergency management worker (as defined in IC 10-14-3-3);
- (ii) public safety officer (as defined in IC 35-47-4.5-3);
- (iii) emergency medical responder (as defined in IC 16-18-2-109.8); or
- (iv) advanced emergency medical technician (as defined in IC 16-18-2-6.5).
- This subdivision does not apply to a record or portion of a record pertaining to a location or structure owned or protected by a public agency in the event that an act of terrorism under IC 35-47-12-1 (before its repeal), an act of agricultural terrorism under IC 35-47-12-2 (before its repeal), or a felony terrorist offense (as defined in IC 35-50-2-18) has occurred at that location or structure, unless release of the record or portion of the record would have a reasonable likelihood of threatening public safety by exposing a vulnerability of other locations or structures to terrorist attack.
- (20) The following personal information concerning a customer of a municipally owned utility (as defined in IC 8-1-2-1):
- (A) Telephone number.
- (B) Address.
- (C) Social Security number.
- (21) The following personal information about a complainant



- 1 contained in records of a law enforcement agency:
- 2 (A) Telephone number.
- 3 (B) The complainant's address. However, if the complainant's
- 4 address is the location of the suspected crime, infraction,
- 5 accident, or complaint reported, the address shall be made
- 6 available for public inspection and copying.
- 7 (22) Notwithstanding subdivision (8)(A), the name,
- 8 compensation, job title, business address, business telephone
- 9 number, job description, education and training background,
- 10 previous work experience, or dates of first employment of a law
- 11 enforcement officer who is operating in an undercover capacity.
- 12 (23) Records requested by an offender that:
- 13 (A) contain personal information relating to:
- 14 (i) a correctional officer (as defined in IC 5-10-10-1.5);
- 15 (ii) a law enforcement officer (as defined in
- 16 IC 35-31.5-2-185);
- 17 (iii) a judge (as defined in IC 33-38-12-3);
- 18 (iv) the victim of a crime; or
- 19 (v) a family member of a correctional officer, law
- 20 enforcement officer (as defined in IC 35-31.5-2-185), judge
- 21 (as defined in IC 33-38-12-3), or victim of a crime; or
- 22 (B) concern or could affect the security of a jail or correctional
- 23 facility.
- 24 (24) Information concerning an individual less than eighteen (18)
- 25 years of age who participates in a conference, meeting, program,
- 26 or activity conducted or supervised by a state educational
- 27 institution, including the following information regarding the
- 28 individual or the individual's parent or guardian:
- 29 (A) Name.
- 30 (B) Address.
- 31 (C) Telephone number.
- 32 (D) Electronic mail account address.
- 33 (25) Criminal intelligence information.
- 34 (26) The following information contained in a report of unclaimed
- 35 property under IC 32-34-1-26 or in a claim for unclaimed
- 36 property under IC 32-34-1-36:
- 37 (A) Date of birth.
- 38 (B) Driver's license number.
- 39 (C) Taxpayer identification number.
- 40 (D) Employer identification number.
- 41 (E) Account number.
- 42 (27) Except as provided in subdivision (19) and sections 5.1 and



- 1 5.2 of this chapter, a law enforcement recording. However, before
 2 disclosing the recording, the public agency must comply with the
 3 obscuring requirements of sections 5.1 and 5.2 of this chapter, if
 4 applicable.
- 5 (28) Records relating to negotiations between a state educational
 6 institution and another entity concerning the establishment of a
 7 collaborative relationship or venture to advance the research,
 8 engagement, or educational mission of the state educational
 9 institution, if the records are created while negotiations are in
 10 progress. The terms of the final offer of public financial resources
 11 communicated by the state educational institution to an industrial,
 12 a research, or a commercial prospect shall be available for
 13 inspection and copying under section 3 of this chapter after
 14 negotiations with that prospect have terminated. However, this
 15 subdivision does not apply to records regarding research
 16 prohibited under IC 16-34.5-1-2 or any other law.
- 17 (c) Nothing contained in subsection (b) shall limit or affect the right
 18 of a person to inspect and copy a public record required or directed to
 19 be made by any statute or by any rule of a public agency.
- 20 (d) Notwithstanding any other law, a public record that is classified
 21 as confidential, other than a record concerning an adoption or patient
 22 medical records, shall be made available for inspection and copying
 23 seventy-five (75) years after the creation of that record.
- 24 (e) Only the content of a public record may form the basis for the
 25 adoption by any public agency of a rule or procedure creating an
 26 exception from disclosure under this section.
- 27 (f) Except as provided by law, a public agency may not adopt a rule
 28 or procedure that creates an exception from disclosure under this
 29 section based upon whether a public record is stored or accessed using
 30 paper, electronic media, magnetic media, optical media, or other
 31 information storage technology.
- 32 (g) Except as provided by law, a public agency may not adopt a rule
 33 or procedure nor impose any costs or liabilities that impede or restrict
 34 the reproduction or dissemination of any public record.
- 35 (h) Notwithstanding subsection (d) and section 7 of this chapter:
- 36 (1) public records subject to IC 5-15 may be destroyed only in
 37 accordance with record retention schedules under IC 5-15; or
- 38 (2) public records not subject to IC 5-15 may be destroyed in the
 39 ordinary course of business.
- 40 SECTION 13. IC 5-28-28-4, AS AMENDED BY P.L.158-2019,
 41 SECTION 1, AND AS AMENDED BY P.L.214-2019, SECTION 3, IS
 42 CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 4. As used in this chapter, "tax
2 credit" means a state tax liability credit under any of the following:

- 3 (1) IC 6-3.1-7 (before its expiration).
4 (2) IC 6-3.1-13.
5 (3) IC 6-3.1-26.
6 (4) IC 6-3.1-30.
7 ~~(5) IC 6-3.1-31.9.~~
8 ~~(6) (5) IC 6-3.1-34.~~

9 SECTION 14. IC 6-1.1-12-15, AS AMENDED BY P.L.114-2019,
10 SECTION 3, AND AS AMENDED BY P.L.214-2019, SECTION 7,
11 AND AS AMENDED BY P.L.257-2019, SECTION 21, IS
12 CORRECTED AND AMENDED TO READ AS FOLLOWS
13 [EFFECTIVE JULY 1, 2020]: Sec. 15. (a) Except as provided in
14 section 17.8 of this chapter and subject to section 45 of this chapter, an
15 individual who desires to claim the deduction provided by section 13
16 or 14 of this chapter must file a statement with the auditor of the county
17 in which the individual resides. *With respect to real property, To*
18 *obtain the deduction for a desired calendar year in which property*
19 *taxes are first due and payable, the statement must be completed and*
20 *dated in the immediately preceding calendar year for which the*
21 *individual wishes to obtain the deduction and filed with the county*
22 *auditor on or before January 5 of the immediately succeeding calendar*
23 *year With respect to a mobile home that is not assessed as real*
24 *property or a manufactured home that is not assessed as real property,*
25 *the statement must be filed during the twelve (12) months before March*
26 *31 of each year for which the individual wishes to obtain the*
27 *deduction. in which the property taxes are first due and payable.* The
28 statement may be filed in person or by mail. If mailed, the mailing must
29 be postmarked on or before the last day for filing. The statement shall
30 contain a sworn declaration that the individual is entitled to the
31 deduction.

32 (b) In addition to the statement, the individual shall submit to the
33 county auditor for the auditor's inspection:

- 34 (1) a pension certificate, an award of compensation, or a disability
35 compensation check issued by the United States Department of
36 Veterans Affairs if the individual claims the deduction provided
37 by section 13 of this chapter;
38 (2) a pension certificate or an award of compensation issued by
39 the United States Department of Veterans Affairs if the individual
40 claims the deduction provided by section 14 of this chapter; or
41 (3) the appropriate certificate of eligibility issued to the individual
42 by the Indiana department of veterans' affairs if the individual



- 1 claims the deduction provided by section 13 or 14 of this chapter.
- 2 (c) If the individual claiming the deduction is under guardianship,
- 3 the guardian shall file the statement required by this section. If a
- 4 deceased veteran's surviving spouse is claiming the deduction, the
- 5 surviving spouse shall provide the documentation necessary to
- 6 establish that at the time of death the deceased veteran satisfied the
- 7 requirements of section 13(a)(1) through 13(a)(4) of this chapter, ~~or~~
- 8 section 14(a)(1) through 14(a)(4) of this chapter, *or section 14(b)(2) of*
- 9 *this chapter*, whichever applies.
- 10 (d) If the individual claiming a deduction under section 13 or 14 of
- 11 this chapter is buying real property, a mobile home not assessed as real
- 12 property, or a manufactured home not assessed as real property under
- 13 a contract that provides that the individual is to pay property taxes for
- 14 the real estate, mobile home, or manufactured home, the statement
- 15 required by this section must contain the record number and page
- 16 where the contract or memorandum of the contract is recorded.
- 17 SECTION 15. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019,
- 18 SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28,
- 19 AND AS AMENDED BY P.L.121-2019, SECTION 1, IS
- 20 CORRECTED AND AMENDED TO READ AS FOLLOWS
- 21 [EFFECTIVE JULY 1, 2020]: Sec. 37. (a) The following definitions
- 22 apply throughout this section:
- 23 (1) "Dwelling" means any of the following:
- 24 (A) Residential real property improvements that an individual
- 25 uses as the individual's residence, including a house or garage.
- 26 (B) A mobile home that is not assessed as real property that an
- 27 individual uses as the individual's residence.
- 28 (C) A manufactured home that is not assessed as real property
- 29 that an individual uses as the individual's residence.
- 30 (2) "Homestead" means an individual's principal place of
- 31 residence:
- 32 (A) that is located in Indiana;
- 33 (B) that:
- 34 (i) the individual owns;
- 35 (ii) the individual is buying under a contract recorded in the
- 36 county recorder's office, or evidenced by a memorandum of
- 37 contract recorded in the county recorder's office under
- 38 IC 36-2-11-20, that provides that the individual is to pay the
- 39 property taxes on the residence, and that obligates the owner
- 40 to convey title to the individual upon completion of all of the
- 41 individual's contract obligations;
- 42 (iii) the individual is entitled to occupy as a



1 tenant-stockholder (as defined in 26 U.S.C. 216) of a
 2 cooperative housing corporation (as defined in 26 U.S.C.
 3 216); or

4 (iv) is a residence described in section 17.9 of this chapter
 5 that is owned by a trust if the individual is an individual
 6 described in section 17.9 of this chapter; and

7 (C) that consists of a dwelling and the real estate, not
 8 exceeding one (1) acre, that immediately surrounds that
 9 dwelling.

10 Except as provided in subsection (k), the term does not include
 11 property owned by a corporation, partnership, limited liability
 12 company, or other entity not described in this subdivision.

13 (b) Each year a homestead is eligible for a standard deduction from
 14 the assessed value of the homestead for an assessment date. Except as
 15 provided in subsection (p), the deduction provided by this section
 16 applies to property taxes first due and payable for an assessment date
 17 only if an individual has an interest in the homestead described in
 18 subsection (a)(2)(B) on:

19 (1) the assessment date; or

20 (2) any date in the same year after an assessment date that a
 21 statement is filed under subsection (e) or section 44 of this
 22 chapter, if the property consists of real property.

23 If more than one (1) individual or entity qualifies property as a
 24 homestead under subsection (a)(2)(B) for an assessment date, only one
 25 (1) standard deduction from the assessed value of the homestead may
 26 be applied for the assessment date. Subject to subsection (c), the
 27 auditor of the county shall record and make the deduction for the
 28 individual or entity qualifying for the deduction.

29 (c) Except as provided in section 40.5 of this chapter, the total
 30 amount of the deduction that a person may receive under this section
 31 for a particular year is the lesser of:

32 (1) sixty percent (60%) of the assessed value of the real property,
 33 mobile home not assessed as real property, or manufactured home
 34 not assessed as real property; or

35 (2) forty-five thousand dollars (\$45,000).

36 (d) A person who has sold real property, a mobile home not assessed
 37 as real property, or a manufactured home not assessed as real property
 38 to another person under a contract that provides that the contract buyer
 39 is to pay the property taxes on the real property, mobile home, or
 40 manufactured home may not claim the deduction provided under this
 41 section with respect to that real property, mobile home, or
 42 manufactured home.



1 (e) Except as provided in sections 17.8 and 44 of this chapter and
 2 subject to section 45 of this chapter, an individual who desires to claim
 3 the deduction provided by this section must file a certified statement on
 4 forms prescribed by the department of local government finance, with
 5 the auditor of the county in which the homestead is located. The
 6 statement must include:

7 (1) the parcel number or key number of the property and the name
 8 of the city, town, or township in which the property is located;

9 (2) the name of any other location in which the applicant or the
 10 applicant's spouse owns, is buying, or has a beneficial interest in
 11 residential real property;

12 (3) the names of:

13 (A) the applicant and the applicant's spouse (if any):

14 (i) as the names appear in the records of the United States
 15 Social Security Administration for the purposes of the
 16 issuance of a Social Security card and Social Security
 17 number; or

18 (ii) that they use as their legal names when they sign their
 19 names on legal documents;

20 if the applicant is an individual; or

21 (B) each individual who qualifies property as a homestead
 22 under subsection (a)(2)(B) and the individual's spouse (if any):

23 (i) as the names appear in the records of the United States
 24 Social Security Administration for the purposes of the
 25 issuance of a Social Security card and Social Security
 26 number; or

27 (ii) that they use as their legal names when they sign their
 28 names on legal documents;

29 if the applicant is not an individual; and

30 (4) either:

31 (A) the last five (5) digits of the applicant's Social Security
 32 number and the last five (5) digits of the Social Security
 33 number of the applicant's spouse (if any); or

34 (B) if the applicant or the applicant's spouse (if any) does not
 35 have a Social Security number, any of the following for that
 36 individual:

37 (i) The last five (5) digits of the individual's driver's license
 38 number.

39 (ii) The last five (5) digits of the individual's state
 40 identification card number.

41 (iii) The last five (5) digits of a preparer tax identification
 42 number that is obtained by the individual through the



1 Internal Revenue Service of the United States.

2 (iv) If the individual does not have a driver's license, a state
3 identification card, or an Internal Revenue Service preparer
4 tax identification number, the last five (5) digits of a control
5 number that is on a document issued to the individual by the
6 United States government.

7 If a form or statement provided to the county auditor under this section,
8 IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or
9 part or all of the Social Security number of a party or other number
10 described in subdivision (4)(B) of a party, the telephone number and
11 the Social Security number or other number described in subdivision
12 (4)(B) included are confidential. The statement may be filed in person
13 or by mail. If the statement is mailed, the mailing must be postmarked
14 on or before the last day for filing. The statement applies for that first
15 year and any succeeding year for which the deduction is allowed. *With*
16 *respect to real property; To obtain the deduction for a desired*
17 *calendar year in which property taxes are first due and payable, the*
18 *statement must be completed and dated in the immediately preceding*
19 *calendar year for which the person desires to obtain the deduction and*
20 *filed with the county auditor on or before January 5 of the immediately*
21 *succeeding calendar year* *With respect to a mobile home that is not*
22 *assessed as real property; the person must file the statement during the*
23 *twelve (12) months before March 31 of the year for which the person*
24 *desires to obtain the deduction: in which the property taxes are first*
25 *due and payable.*

26 (f) Except as provided in subsection (n), if a person who is
27 receiving, or seeks to receive, the deduction provided by this section in
28 the person's name:

29 (1) changes the use of the individual's property so that part or all
30 of the property no longer qualifies for the deduction under this
31 section; or

32 (2) is not eligible for a deduction under this section because the
33 person is already receiving:

34 (A) a deduction under this section in the person's name as an
35 individual or a spouse; or

36 (B) a deduction under the law of another state that is
37 equivalent to the deduction provided by this section;

38 the person must file a certified statement with the auditor of the county,
39 notifying the auditor of the person's ineligibility, not more than sixty
40 (60) days after the date of the change in eligibility. A person who fails
41 to file the statement required by this subsection may, under
42 IC 6-1.1-36-17, be liable for any additional taxes that would have been



1 due on the property if the person had filed the statement as required by
 2 this subsection plus a civil penalty equal to ten percent (10%) of the
 3 additional taxes due. The civil penalty imposed under this subsection
 4 is in addition to any interest and penalties for a delinquent payment that
 5 might otherwise be due. One percent (1%) of the total civil penalty
 6 collected under this subsection shall be transferred by the county to the
 7 department of local government finance for use by the department in
 8 establishing and maintaining the homestead property data base under
 9 subsection (i) and, to the extent there is money remaining, for any other
 10 purposes of the department. This amount becomes part of the property
 11 tax liability for purposes of this article.

12 (g) The department of local government finance may adopt rules or
 13 guidelines concerning the application for a deduction under this
 14 section.

15 (h) This subsection does not apply to property in the first year for
 16 which a deduction is claimed under this section if the sole reason that
 17 a deduction is claimed on other property is that the individual or
 18 married couple maintained a principal residence at the other property
 19 on the assessment date in the same year in which an application for a
 20 deduction is filed under this section or, if the application is for a
 21 homestead that is assessed as personal property, on the assessment date
 22 in the immediately preceding year and the individual or married couple
 23 is moving the individual's or married couple's principal residence to the
 24 property that is the subject of the application. Except as provided in
 25 subsection (n), the county auditor may not grant an individual or a
 26 married couple a deduction under this section if:

- 27 (1) the individual or married couple, for the same year, claims the
- 28 deduction on two (2) or more different applications for the
- 29 deduction; and
- 30 (2) the applications claim the deduction for different property.

31 (i) The department of local government finance shall provide secure
 32 access to county auditors to a homestead property data base that
 33 includes access to the homestead owner's name and the numbers
 34 required from the homestead owner under subsection (e)(4) for the sole
 35 purpose of verifying whether an owner is wrongly claiming a deduction
 36 under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or
 37 IC 6-3.6-5 (after December 31, 2016). *Each county auditor shall*
 38 *submit data on deductions applicable to the current tax year on or*
 39 *before March 15 of each year in a manner prescribed by the*
 40 *department of local government finance.*

41 (j) A county auditor may require an individual to provide evidence
 42 proving that the individual's residence is the individual's principal place



1 of residence as claimed in the certified statement filed under subsection
 2 (e). The county auditor may limit the evidence that an individual is
 3 required to submit to a state income tax return, a valid driver's license,
 4 or a valid voter registration card showing that the residence for which
 5 the deduction is claimed is the individual's principal place of residence.
 6 The department of local government finance shall work with county
 7 auditors to develop procedures to determine whether a property owner
 8 that is claiming a standard deduction or homestead credit is not eligible
 9 for the standard deduction or homestead credit because the property
 10 owner's principal place of residence is outside Indiana.

11 (k) As used in this section, "homestead" includes property that
 12 satisfies each of the following requirements:

13 (1) The property is located in Indiana and consists of a dwelling
 14 and the real estate, not exceeding one (1) acre, that immediately
 15 surrounds that dwelling.

16 (2) The property is the principal place of residence of an
 17 individual.

18 (3) The property is owned by an entity that is not described in
 19 subsection (a)(2)(B).

20 (4) The individual residing on the property is a shareholder,
 21 partner, or member of the entity that owns the property.

22 (5) The property was eligible for the standard deduction under
 23 this section on March 1, 2009.

24 (l) If a county auditor terminates a deduction for property described
 25 in subsection (k) with respect to property taxes that are:

26 (1) imposed for an assessment date in 2009; and

27 (2) first due and payable in 2010;

28 on the grounds that the property is not owned by an entity described in
 29 subsection (a)(2)(B), the county auditor shall reinstate the deduction if
 30 the taxpayer provides proof that the property is eligible for the
 31 deduction in accordance with subsection (k) and that the individual
 32 residing on the property is not claiming the deduction for any other
 33 property.

34 (m) For assessment dates after 2009, the term "homestead" includes:

35 (1) a deck or patio;

36 (2) a gazebo; or

37 (3) another residential yard structure, as defined in rules adopted
 38 by the department of local government finance (other than a
 39 swimming pool);

40 that is assessed as real property and attached to the dwelling.

41 (n) A county auditor shall grant an individual a deduction under this
 42 section regardless of whether the individual and the individual's spouse



1 claim a deduction on two (2) different applications and each
 2 application claims a deduction for different property if the property
 3 owned by the individual's spouse is located outside Indiana and the
 4 individual files an affidavit with the county auditor containing the
 5 following information:

6 (1) The names of the county and state in which the individual's
 7 spouse claims a deduction substantially similar to the deduction
 8 allowed by this section.

9 (2) A statement made under penalty of perjury that the following
 10 are true:

11 (A) That the individual and the individual's spouse maintain
 12 separate principal places of residence.

13 (B) That neither the individual nor the individual's spouse has
 14 an ownership interest in the other's principal place of
 15 residence.

16 (C) That neither the individual nor the individual's spouse has,
 17 for that same year, claimed a standard or substantially similar
 18 deduction for any property other than the property maintained
 19 as a principal place of residence by the respective individuals.

20 A county auditor may require an individual or an individual's spouse to
 21 provide evidence of the accuracy of the information contained in an
 22 affidavit submitted under this subsection. The evidence required of the
 23 individual or the individual's spouse may include state income tax
 24 returns, excise tax payment information, property tax payment
 25 information, driver license information, and voter registration
 26 information.

27 (o) If:

28 (1) a property owner files a statement under subsection (e) to
 29 claim the deduction provided by this section for a particular
 30 property; and

31 (2) the county auditor receiving the filed statement determines
 32 that the property owner's property is not eligible for the deduction;
 33 the county auditor shall inform the property owner of the county
 34 auditor's determination in writing. If a property owner's property is not
 35 eligible for the deduction because the county auditor has determined
 36 that the property is not the property owner's principal place of
 37 residence, the property owner may appeal the county auditor's
 38 determination *to the county property tax assessment board of appeals*
 39 as provided in IC 6-1.1-15. The county auditor shall inform the
 40 property owner of the owner's right to appeal *to the county property tax*
 41 *assessment board of appeals* when the county auditor informs the
 42 property owner of the county auditor's determination under this



- 1 subsection.
- 2 (p) An individual is entitled to the deduction under this section for
- 3 a homestead for a particular assessment date if:
- 4 (1) either:
- 5 (A) the individual's interest in the homestead as described in
- 6 subsection (a)(2)(B) is conveyed to the individual after the
- 7 assessment date, but within the calendar year in which the
- 8 assessment date occurs; or
- 9 (B) the individual contracts to purchase the homestead after
- 10 the assessment date, but within the calendar year in which the
- 11 assessment date occurs;
- 12 (2) on the assessment date:
- 13 (A) the property on which the homestead is currently located
- 14 was vacant land; or
- 15 (B) the construction of the dwelling that constitutes the
- 16 homestead was not completed; and
- 17 (3) either:
- 18 (A) the individual files the certified statement required by
- 19 subsection (e); or
- 20 (B) a sales disclosure form that meets the requirements of
- 21 section 44 of this chapter is submitted to the county assessor
- 22 on or before December 31 of the calendar year for the
- 23 individual's purchase of the homestead.

24 An individual who satisfies the requirements of subdivisions (1)

25 through (3) is entitled to the deduction under this section for the

26 homestead for the assessment date, even if on the assessment date the

27 property on which the homestead is currently located was vacant land

28 or the construction of the dwelling that constitutes the homestead was

29 not completed. The county auditor shall apply the deduction for the

30 assessment date and for the assessment date in any later year in which

31 the homestead remains eligible for the deduction. A homestead that

32 qualifies for the deduction under this section as provided in this

33 subsection is considered a homestead for purposes of section 37.5 of

34 this chapter and IC 6-1.1-20.6.

35 (q) This subsection applies to an application for the deduction

36 provided by this section that is filed for an assessment date occurring

37 after December 31, 2013. Notwithstanding any other provision of this

38 section, an individual buying a mobile home that is not assessed as real

39 property or a manufactured home that is not assessed as real property

40 under a contract providing that the individual is to pay the property

41 taxes on the mobile home or manufactured home is not entitled to the

42 deduction provided by this section unless the parties to the contract



- 1 comply with IC 9-17-6-17.
- 2 (r) This subsection:
- 3 (1) applies to an application for the deduction provided by this
- 4 section that is filed for an assessment date occurring after
- 5 December 31, 2013; and
- 6 (2) does not apply to an individual described in subsection (q).
- 7 The owner of a mobile home that is not assessed as real property or a
- 8 manufactured home that is not assessed as real property must attach a
- 9 copy of the owner's title to the mobile home or manufactured home to
- 10 the application for the deduction provided by this section.
- 11 (s) For assessment dates after 2013, the term "homestead" includes
- 12 property that is owned by an individual who:
- 13 (1) is serving on active duty in any branch of the armed forces of
- 14 the United States;
- 15 (2) was ordered to transfer to a location outside Indiana; and
- 16 (3) was otherwise eligible, without regard to this subsection, for
- 17 the deduction under this section for the property for the
- 18 assessment date immediately preceding the transfer date specified
- 19 in the order described in subdivision (2).
- 20 For property to qualify under this subsection for the deduction provided
- 21 by this section, the individual described in subdivisions (1) through (3)
- 22 must submit to the county auditor a copy of the individual's transfer
- 23 orders or other information sufficient to show that the individual was
- 24 ordered to transfer to a location outside Indiana. The property continues
- 25 to qualify for the deduction provided by this section until the individual
- 26 ceases to be on active duty, the property is sold, or the individual's
- 27 ownership interest is otherwise terminated, whichever occurs first.
- 28 Notwithstanding subsection (a)(2), the property remains a homestead
- 29 regardless of whether the property continues to be the individual's
- 30 principal place of residence after the individual transfers to a location
- 31 outside Indiana. The property continues to qualify as a homestead
- 32 under this subsection if the property is leased while the individual is
- 33 away from Indiana and is serving on active duty, if the individual has
- 34 lived at the property at any time during the past ten (10) years.
- 35 Otherwise, the property ceases to qualify as a homestead under this
- 36 subsection if the property is leased while the individual is away from
- 37 Indiana. Property that qualifies as a homestead under this subsection
- 38 shall also be construed as a homestead for purposes of section 37.5 of
- 39 this chapter.
- 40 SECTION 16. IC 6-1.1-15-1.1, AS AMENDED BY P.L.195-2019,
- 41 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 30,
- 42 AND AS AMENDED BY P.L.121-2019, SECTION 2, IS

EH 1096—LS 6176/DI 112



1 CORRECTED AND AMENDED TO READ AS FOLLOWS
 2 [EFFECTIVE JULY 1, 2020]: Sec. 1.1. (a) A taxpayer may appeal an
 3 assessment of a taxpayer's tangible property by filing a notice in writing
 4 with the township assessor, or the county assessor if the township is not
 5 served by a township assessor. Except as provided in *subsection*
 6 *subsections (e) and (h)*, an appeal under this section may raise any
 7 claim of an error related to the following:

- 8 (1) The assessed value of the property.
- 9 (2) The assessment was against the wrong person.
- 10 (3) The approval, denial, or omission of a deduction, credit,
 11 exemption, abatement, or tax cap.
- 12 (4) A clerical, mathematical, or typographical mistake.
- 13 (5) The description of the real property.
- 14 (6) The legality or constitutionality of a property tax or
 15 assessment.

16 A written notice under this section must be made on a form designated
 17 by the department of local government finance. A taxpayer must file a
 18 separate petition for each parcel.

19 (b) A taxpayer may appeal an error in the assessed value of the
 20 property under subsection (a)(1) any time after the official's action, but
 21 not later than the following:

- 22 (1) For assessments before January 1, 2019, the earlier of:
 23 (A) forty-five (45) days after the date on which the notice of
 24 assessment is mailed by the county; or
 25 (B) forty-five (45) days after the date on which the tax
 26 statement is mailed by the county treasurer, regardless of
 27 whether the assessing official changes the taxpayer's
 28 assessment.
- 29 (2) For assessments of *real property* after December 31, 2018, the
 30 earlier of:
 31 (A) June 15 of the assessment year, if the notice of assessment
 32 is mailed by the county before May 1 of the assessment year;
 33 or
 34 (B) June 15 of the year in which the tax statement is mailed by
 35 the county treasurer, if the notice of assessment is mailed by
 36 the county on or after May 1 of the assessment year.
- 37 (3) *For assessments of personal property, forty-five (45) days*
 38 *after the date on which the county mails the notice under*
 39 *IC 6-1.1-3-20.*

40 A taxpayer may appeal an error in the assessment under subsection
 41 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after
 42 the taxes were first due.



1 (c) Except as provided in subsection (d), an appeal under this
 2 section applies only to the tax year corresponding to the tax statement
 3 or other notice of action.

4 (d) An appeal under this section applies to a prior tax year if a
 5 county official took action regarding a prior tax year, and such action
 6 is reflected for the first time in the tax statement. A taxpayer who has
 7 timely filed a written notice of appeal under this section may be
 8 required to file a petition for each tax year, and each petition filed later
 9 must be considered timely.

10 (e) A taxpayer may not appeal under this section any claim of error
 11 related to the following:

12 (1) The denial of a deduction, exemption, abatement, or credit if
 13 the authority to approve or deny is not vested in the county board,
 14 county auditor, county assessor, or township assessor.

15 (2) The calculation of interest and penalties.

16 (3) A matter under subsection (a) if a separate appeal or review
 17 process is statutorily prescribed.

18 However, a claim may be raised under this section regarding the
 19 omission or application of a deduction approved by an authority other
 20 than the county board, county auditor, county assessor, or township
 21 assessor under subdivision (2).

22 (f) The filing of a written notice under this section constitutes a
 23 request by the taxpayer for a preliminary informal meeting with the
 24 township assessor, or the county assessor if the township is not served
 25 by a township assessor.

26 (g) A county or township official who receives a written notice
 27 under this section shall forward the notice to:

28 (1) the county board; *and*

29 (2) *the county auditor, if the taxpayer raises a claim regarding a*
 30 *matter that is in the discretion of the county auditor.*

31 (h) *A taxpayer may not raise any claim in an appeal under this*
 32 *section related to the legality or constitutionality of:*

33 (1) *a user fee (as defined in IC 33-23-1-10.5);*

34 (2) *any other charge, fee, or rate imposed by a political*
 35 *subdivision under any other law; or*

36 (3) *any tax imposed by a political subdivision other than a*
 37 *property tax.*

38 SECTION 17. IC 6-1.1-15-4, AS AMENDED BY P.L.257-2019,
 39 SECTION 31, AND AS AMENDED BY P.L.121-2019, SECTION 6,
 40 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) After receiving a petition for
 42 review which is filed under section 3 of this chapter, the Indiana board



1 shall conduct a hearing at its earliest opportunity. The Indiana board
 2 may correct any errors *that may have been made and adjust the*
 3 *assessment or exemption in accordance with the correction: related to*
 4 *a claim under section 1.1 of this chapter that is within the jurisdiction*
 5 *of the Indiana board under IC 6-1.5-4-1.*

6 (b) If the Indiana board conducts a site inspection of the property as
 7 part of its review of the petition, the Indiana board shall give notice to
 8 all parties of the date and time of the site inspection. The Indiana board
 9 is not required to assess the property in question. The Indiana board
 10 shall give notice of the date fixed for the hearing, by mail, to the
 11 *taxpayer and to the county assessor: parties or a party's*
 12 *representative.* The Indiana board shall give these notices at least thirty
 13 (30) days before the day fixed for the hearing unless the parties agree
 14 to a shorter period. With respect to a petition for review filed by a
 15 county assessor, the county board that made the determination under
 16 review under this section may file an amicus curiae brief in the review
 17 proceeding under this section. The expenses incurred by the county
 18 board in filing the amicus curiae brief shall be paid from the property
 19 reassessment fund under IC 6-1.1-4-27.5 of the county in which the
 20 property is located. The executive of a taxing unit may file an amicus
 21 curiae brief in the review proceeding under this section if the property
 22 *whose assessment or exemption that is under the subject of the appeal*
 23 *is subject to assessment by that taxing unit.*

24 (c) If a petition for review does not comply with the Indiana board's
 25 instructions for completing the form prescribed under section 3 of this
 26 chapter, the Indiana board shall return the petition to the petitioner and
 27 include a notice describing the defect in the petition. The petitioner
 28 then has thirty (30) days from the date on the notice to cure the defect
 29 and file a corrected petition. The Indiana board shall deny a corrected
 30 petition for review if it does not substantially comply with the Indiana
 31 board's instructions for completing the form prescribed under section
 32 3 of this chapter.

33 (d) After the hearing, the Indiana board shall give the *taxpayer; the*
 34 *county assessor; parties* and any entity that filed an amicus curiae brief,
 35 *or their representatives:*

- 36 (1) notice, by mail, of its final determination; and
- 37 (2) for parties entitled to appeal the final determination, notice of
- 38 the procedures they must follow in order to obtain court review
- 39 under section 5 of this chapter.

40 (e) *Except as provided in subsection (f),* The Indiana board shall
 41 conduct a hearing not later than *nine (9) months one (1) year* after a
 42 petition in proper form is filed with the Indiana board. *excluding any*



1 *time due to a delay reasonably caused by the petitioner.*

2 *(f) With respect to an appeal of a real property assessment that*
 3 *takes effect on the assessment date on which a reassessment of real*
 4 *property takes effect under IC 6-1.1-4-4.2, the Indiana board shall*
 5 *conduct a hearing not later than one (1) year after a petition in proper*
 6 *form is filed with the Indiana board, excluding any time due to a delay*
 7 *reasonably caused by the petitioner.*

8 *(g) (f) Except as provided in subsection (h), The Indiana board shall*
 9 *make issue a determination not later than the later of:*

10 (1) ninety (90) days after the hearing; or

11 (2) the date set in an extension order issued by the Indiana board.

12 *The board may not extend the date by more than one hundred*
 13 *eighty (180) days.*

14 *(h) With respect to an appeal of a real property assessment that*
 15 *takes effect on the assessment date on which a reassessment of real*
 16 *property takes effect under IC 6-1.1-4-4.2, the Indiana board shall*
 17 *make a determination not later than the later of:*

18 *(1) one hundred eighty (180) days after the hearing; or*

19 *(2) the date set in an extension order issued by the Indiana board.*

20 *(g) The time periods described in subsections (e) and (f) do not*
 21 *include any period of time that is attributable to a party's:*

22 (1) request for a continuance, stay, extension, or summary
 23 disposition;

24 (2) consent to a case management order, stipulated record, or
 25 proposed hearing date;

26 (3) failure to comply with the board's orders or rules; or

27 (4) waiver of a deadline.

28 *(i) (h) The Indiana board may not extend the final determination*
 29 *date under subsection (g) or (h) by more than one hundred eighty (180)*
 30 *days. If the Indiana board fails to make a final determination take*
 31 *action required under subsection (e) or (f), within the time allowed by*
 32 *this section, the entity that initiated the petition may:*

33 (1) take no action and wait for the Indiana board to *make hear the*
 34 *matter and issue* a final determination; or

35 (2) petition for judicial review under section 5 of this chapter.

36 *(i) This subsection applies when the board has not held a hearing.*
 37 *A person may not seek judicial review under subsection (h)(2) until:*
 38 *the person:*

39 (1) **the person** requests a hearing in writing; and

40 (2) sixty (60) days have passed after the person requests a
 41 hearing under subdivision (1) and the matter has not been heard
 42 or otherwise extended under subsection (g).



1 (j) A final determination must include separately stated findings of
2 fact for all aspects of the determination. Findings of ultimate fact must
3 be accompanied by a concise statement of the underlying basic facts of
4 record to support the findings. Findings must be based exclusively
5 upon the evidence on the record in the proceeding and on matters
6 officially noticed in the proceeding. Findings must be based upon a
7 preponderance of the evidence.

8 (k) The Indiana board may limit the scope of the appeal to the issues
9 raised in the petition and the evaluation of the evidence presented to
10 the county board in support of those issues only if all parties
11 participating in the hearing required under subsection (a) agree to the
12 limitation. A party participating in the hearing required under
13 subsection (a) is entitled to introduce evidence that is otherwise proper
14 and admissible without regard to whether that evidence has previously
15 been introduced at a hearing before the county board.

16 (l) The Indiana board may require the parties to the appeal:

17 (1) to file not more than five (5) business days before the date of
18 the hearing required under subsection (a) documentary evidence
19 or summaries of statements of testimonial evidence; and

20 (2) to file not more than fifteen (15) business days before the date
21 of the hearing required under subsection (a) lists of witnesses and
22 exhibits to be introduced at the hearing.

23 (m) A party to a proceeding before the Indiana board shall provide
24 to all other parties to the proceeding the information described in
25 subsection (l) if the other party requests the information in writing at
26 least ten (10) days before the deadline for filing of the information
27 under subsection (l).

28 (n) The Indiana board may base its final determination on a
29 stipulation between the respondent and the petitioner. If the final
30 determination is based on a stipulated assessed valuation of tangible
31 property, the Indiana board may order the placement of a notation on
32 the permanent assessment record of the tangible property that the
33 assessed valuation was determined by stipulation. The Indiana board
34 may:

35 (1) order that a final determination under this subsection has no
36 precedential value; or

37 (2) specify a limited precedential value of a final determination
38 under this subsection.

39 (o) If a party to a proceeding, or a party's authorized representative,
40 elects to receive any notice under this section by electronic mail, the
41 notice is considered effective in the same manner as if the notice had
42 been sent by United States mail, with postage prepaid, to the party's or



1 representative's mailing address of record.

2 (p) At a hearing under this section, the Indiana board shall admit
3 into evidence an appraisal report, prepared by an appraiser, unless the
4 appraisal report is ruled inadmissible on grounds besides a hearsay
5 objection. This exception to the hearsay rule shall not be construed to
6 limit the discretion of the Indiana board, as trier of fact, to review the
7 probative value of an appraisal report.

8 SECTION 18. IC 6-1.1-15-5, AS AMENDED BY P.L.257-2019,
9 SECTION 32, AND AS AMENDED BY P.L.121-2019, SECTION 7,
10 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
11 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) Not later than fifteen (15)
12 days after the Indiana board gives notice of its final determination
13 under section 4 of this chapter to the party or the maximum allowable
14 time for the issuance of a final determination by the Indiana board
15 under section 4 of this chapter expires, a party to the proceeding may
16 request a rehearing before the Indiana board. The Indiana board may
17 conduct a rehearing and affirm or modify its final determination, giving
18 the same notices after the rehearing as are required by section 4 of this
19 chapter. The Indiana board has fifteen (15) days after receiving a
20 petition for a rehearing to determine whether to grant a rehearing.
21 Failure to grant a rehearing not later than fifteen (15) days after
22 receiving the petition shall be treated as a final determination to deny
23 the petition. A petition for a rehearing does not toll the time in which
24 to file a petition for judicial review unless the petition for rehearing is
25 granted. If the Indiana board determines to rehear a final determination,
26 the Indiana board:

27 (1) may conduct the additional hearings that the Indiana board
28 determines necessary or review the written record without
29 additional hearings; and

30 (2) shall issue a final determination not later than ninety (90) days
31 after notifying the parties that the Indiana board will rehear the
32 final determination.

33 If the Indiana board fails to make a final determination within the time
34 allowed under subdivision (2), the entity that initiated the petition for
35 rehearing may take no action and wait for the Indiana board to make a
36 final determination or petition for judicial review under subsection (g).

37 (b) A party may petition for judicial review of the final
38 determination of the Indiana board. *regarding the assessment or*
39 *exemption of tangible property.* In order to obtain judicial review under
40 this section, a party must:

41 (1) file a petition with the Indiana tax court;

42 (2) serve a copy of the petition on:



- 1 (A) the *county assessor*; parties to the review by the Indiana
 2 board;
- 3 (B) the attorney general; and
- 4 (C) any entity that filed an amicus curiae brief with the Indiana
 5 board; and
- 6 (3) file a written notice of appeal with the Indiana board
 7 informing the Indiana board of the party's intent to obtain judicial
 8 review.
- 9 Petitions for judicial review may be consolidated at the request of the
 10 appellants if it can be done in the interest of justice. The department of
 11 local government finance may intervene in an action taken under this
 12 subsection if the interpretation of a rule of the department is at issue in
 13 the action. The county assessor is a party to the review under this
 14 section.
- 15 (c) Except as provided in subsection (g), to initiate a proceeding for
 16 judicial review under this section, a party must take the action required
 17 by subsection (b) not later than:
- 18 (1) forty-five (45) days after the Indiana board gives the person
 19 notice of its final determination, unless a rehearing is conducted
 20 under subsection (a); or
- 21 (2) forty-five (45) days after the Indiana board gives the person
 22 notice under subsection (a) of its final determination, if a
 23 rehearing is conducted under subsection (a) or the maximum time
 24 elapses for the Indiana board to make a determination under this
 25 section.
- 26 (d) The failure of the Indiana board to conduct a hearing within the
 27 period prescribed in section 4(e) ~~or 4(f)~~ of this chapter does not
 28 constitute notice to the party of an Indiana board final determination.
- 29 (e) The county assessor may petition for judicial review to the tax
 30 court in the manner prescribed in this section. *If the county auditor*
 31 *appeared before the Indiana board concerning the matter, the county*
 32 *auditor may petition for judicial review to the tax court in the manner*
 33 *prescribed in this section.*
- 34 (f) The county assessor may not be represented by the attorney
 35 general in a judicial review initiated under subsection (b) by the county
 36 assessor.
- 37 (g) If the maximum time elapses for the Indiana board to give notice
 38 of its final determination under subsection (a) or section 4 of this
 39 chapter, a party may initiate a proceeding for judicial review by taking
 40 the action required by subsection (b) at any time after the maximum
 41 time elapses. If:
- 42 (1) a judicial proceeding is initiated under this subsection; and



1 (2) the Indiana board has not issued a determination;
 2 the tax court shall determine the matter de novo.

3 SECTION 19. IC 6-1.1-18-5, AS AMENDED BY P.L.252-2019,
 4 SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 49,
 5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 6 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the proper officers of a
 7 political subdivision desire to appropriate more money for a particular
 8 year than the amount prescribed in the budget for that year as finally
 9 determined under this article, they shall give notice of their proposed
 10 additional appropriation. The notice shall state the time and place at
 11 which a public hearing will be held on the proposal. The notice shall
 12 be given once in accordance with IC 5-3-1-2(b).

13 (b) If the additional appropriation by the political subdivision is
 14 made from a fund *that receives*:

15 *(1) distributions from the motor vehicle highway account*
 16 *established under IC 8-14-1-1 or the local road and street*
 17 *account established under IC 8-14-2-4; or*

18 *(2) revenue from property taxes levied under IC 6-1-1; for which*
 19 *the budget, rate, or levy is certified by the department of local*
 20 *government finance under IC 6-1.1-17-16,*

21 the political subdivision must report the additional appropriation to the
 22 department of local government finance. If the additional appropriation
 23 is made from a fund described under this subsection, subsections (f),
 24 (g), (h), and (i) apply to the political subdivision.

25 (c) However, if the additional appropriation is not made from a fund
 26 described under subsection (b), subsections (f), (g), (h), and (i) do not
 27 apply to the political subdivision. Subsections (f), (g), (h), and (i) do
 28 not apply to an additional appropriation made from the cumulative
 29 bridge fund if the appropriation meets the requirements under
 30 IC 8-16-3-3(c).

31 (d) A political subdivision may make an additional appropriation
 32 without approval of the department of local government finance if the
 33 additional appropriation is made from a fund that is not described
 34 under subsection (b). However, the fiscal officer of the political
 35 subdivision shall report the additional appropriation to the department
 36 of local government finance.

37 (e) *Subject to subsections (j) and (k)*, after the public hearing, the
 38 proper officers of the political subdivision shall file a certified copy of
 39 their final proposal and any other relevant information to the
 40 department of local government finance.

41 (f) When the department of local government finance receives a
 42 certified copy of a proposal for an additional appropriation under



1 subsection (e), the department shall determine whether sufficient funds
 2 are available or will be available for the proposal. The determination
 3 shall be made in writing and sent to the political subdivision not more
 4 than fifteen (15) days after the department of local government finance
 5 receives the proposal.

6 (g) In making the determination under subsection (f), the
 7 department of local government finance shall limit the amount of the
 8 additional appropriation to revenues available, or to be made available,
 9 which have not been previously appropriated.

10 (h) If the department of local government finance disapproves an
 11 additional appropriation under subsection (f), the department shall
 12 specify the reason for its disapproval on the determination sent to the
 13 political subdivision.

14 (i) A political subdivision may request a reconsideration of a
 15 determination of the department of local government finance under this
 16 section by filing a written request for reconsideration. A request for
 17 reconsideration must:

18 (1) be filed with the department of local government finance
 19 within fifteen (15) days of the receipt of the determination by the
 20 political subdivision; and

21 (2) state with reasonable specificity the reason for the request.

22 The department of local government finance must act on a request for
 23 reconsideration within fifteen (15) days of receiving the request.

24 (j) This subsection applies to an additional appropriation by a
 25 political subdivision that must have the political subdivision's annual
 26 appropriations and annual tax levy adopted by a city, town, or county
 27 fiscal body under IC 6-1.1-17-20 or IC 36-1-23 or by a legislative or
 28 fiscal body under IC 36-3-6-9. The fiscal or legislative body of the city,
 29 town, or county that adopted the political subdivision's annual
 30 appropriation and annual tax levy must adopt the additional
 31 appropriation by ordinance before the department of local government
 32 finance may approve the additional appropriation.

33 (k) This subsection applies to a public library that is not required to
 34 submit the public library's budgets, tax rates, and tax levies for binding
 35 review and approval under IC 6-1.1-17-20 *or* IC 6-1.1-17-20.4. If a
 36 public library subject to this subsection proposes to make an additional
 37 appropriation for a year, and the additional appropriation would result
 38 in the budget for the library for that year increasing (as compared to the
 39 previous year) by a percentage that is greater than the result of the
 40 assessed value growth quotient determined under IC 6-1.1-18.5-2 for
 41 the calendar year minus one (1), the additional appropriation must first
 42 be approved by the city, town, or county fiscal body described in



- 1 IC 6-1.1-17-20.3(c) or ~~IC 6-1.1-17-20(d)~~, IC 6-1.1-17-20.3(d), as
 2 appropriate.
- 3 SECTION 20. IC 6-2.5-5-8, AS AMENDED BY P.L.108-2019,
 4 SECTION 113, IS AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) As used in this section, "new
 6 motor vehicle" has the meaning set forth in IC 9-13-2-111.
- 7 (b) Except as provided in subsection (j), transactions involving
 8 tangible personal property other than a new motor vehicle are exempt
 9 from the state gross retail tax if the person acquiring the property
 10 acquires it for resale, rental, or leasing in the ordinary course of the
 11 person's business without changing the form of the property.
- 12 (c) The following transactions involving a new motor vehicle are
 13 exempt from the state gross retail tax:
- 14 (1) A transaction in which a person that has a franchise in effect
 15 at the time of the transaction for the vehicle trade name, trade or
 16 service mark, or related characteristics acquires a new motor
 17 vehicle for resale, rental, or leasing in the ordinary course of the
 18 person's business.
- 19 (2) A transaction in which a person that is a franchisee appointed
 20 by a manufacturer or converter manufacturer licensed under
 21 IC 9-23 (**before July 1, 2013**) or **licensed under IC 9-32 (after**
 22 **June 30, 2013)** acquires a new motor vehicle that has at least one
 23 (1) trade name, service mark, or related characteristic as a result
 24 of modification or further manufacture by the manufacturer or
 25 converter manufacturer for resale, rental, or leasing in the
 26 ordinary course of the person's business.
- 27 (3) A transaction in which a person acquires a new motor vehicle
 28 for rental or leasing in the ordinary course of the person's business
 29 as a rental company (as defined in IC 24-4-9-7).
- 30 (d) The rental or leasing of accommodations to a promoter by a
 31 political subdivision (including a capital improvement board) or the
 32 state fair commission is not exempt from the state gross retail tax, if the
 33 rental or leasing of the property by the promoter is exempt under
 34 IC 6-2.5-4-4.
- 35 (e) This subsection applies only to aircraft acquired after June 30,
 36 2008. Except as provided in subsection (h), a transaction in which a
 37 person acquires an aircraft for rental or leasing in the ordinary course
 38 of the person's business is not exempt from the state gross retail tax
 39 unless the person establishes, under guidelines adopted by the
 40 department in the manner provided in IC 4-22-2-37.1 for the adoption
 41 of emergency rules, that the annual amount of the gross lease revenue
 42 derived from leasing or rental of the aircraft, which may include



1 revenue from related party transactions, is equal to or greater than
2 seven and five-tenths percent (7.5%) of the:

- 3 (1) book value of the aircraft, as published in the Vref Aircraft
4 Value Reference guide for the aircraft; or
5 (2) net acquisition price for the aircraft.

6 If a person acquires an aircraft below the Vref Aircraft Value
7 Reference guide book value, the person may appeal to the department
8 for a lower lease or rental threshold equal to the actual acquisition price
9 paid if the person demonstrates that the transaction was completed in
10 a commercially reasonable manner based on the aircraft's age,
11 condition, and equipment. The department may request the person to
12 submit to the department supporting documents showing the aircraft is
13 available for general public lease or rental, copies of business and
14 aircraft insurance policies, and other documents that assist the
15 department in determining if an aircraft is exempt from the state gross
16 retail tax.

17 (f) A person is required to meet the requirements of subsection (e)
18 until the earlier of the date the aircraft has generated sales tax on leases
19 or rental income that is equal to the amount of the original sales tax
20 exemption or the elapse of thirteen (13) years. If the aircraft is sold by
21 the person before meeting the requirements of this section and before
22 the sale the aircraft was exempt from gross retail tax under subsection
23 (e), the sale of the aircraft shall not result in the assessment or
24 collection of gross retail tax for the period from the date of acquisition
25 to the date of sale by the person.

26 (g) The person is required to remit the gross retail tax on taxable
27 lease and rental transactions no matter how long the aircraft is used for
28 lease and rental.

29 (h) This subsection applies only to aircraft acquired after December
30 31, 2007. A transaction in which a person acquires an aircraft to rent
31 or lease the aircraft to another person for predominant use in public
32 transportation by the other person or by an affiliate of the other person
33 is exempt from the state gross retail tax. The department may not
34 require a person to meet the revenue threshold in subsection (e) with
35 respect to the person's leasing or rental of the aircraft to receive or
36 maintain the exemption. To maintain the exemption provided under
37 this subsection, the department may require the person to submit only
38 annual reports showing that the aircraft is predominantly used to
39 provide public transportation.

40 (i) The exemptions allowed under subsections (e) and (h) apply
41 regardless of the relationship, if any, between the person or lessor and
42 the lessee or renter of the aircraft.



1 (j) A person who purchases a motor vehicle for sharing through a
 2 peer to peer vehicle sharing program (as defined in IC 24-4-9.2-4) is
 3 not eligible for the exemption under this section.

4 SECTION 21. IC 6-2.5-8-7, AS AMENDED BY P.L.80-2019,
 5 SECTION 2, AND AS AMENDED BY P.L.234-2019, SECTION 6, IS
 6 CORRECTED AND AMENDED TO READ AS FOLLOWS
 7 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department may, for good
 8 cause, revoke a certificate issued under section 1, 3, or 4 of this
 9 chapter. However, the department must give the certificate holder at
 10 least five (5) days notice before it revokes the certificate under this
 11 subsection. Good cause for revocation may include the following:

12 (1) Failure to:

13 (A) file a return required under this chapter or for any tax
 14 collected for the state in trust; or

15 (B) remit any tax collected for the state in trust.

16 (2) Being charged with a violation of any provision under IC 35.

17 (3) Being subject to a court order under IC 7.1-2-6-7,
 18 IC 32-30-6-8, IC 32-30-7, or IC 32-30-8.

19 (4) Being charged with a violation of IC 23-15-12.

20 (5) *Operating as a retail merchant where the certificate issued*
 21 *under section 1 of this chapter could have been denied under*
 22 *section 1(e) of this chapter prior to its issuance.*

23 The department may revoke a certificate before a criminal adjudication
 24 or without a criminal charge being filed. If the department gives notice
 25 of an intent to revoke based on an alleged violation of subdivision (2),
 26 the department shall hold a public hearing to determine whether good
 27 cause exists. If the department finds in a public hearing by a
 28 preponderance of the evidence that a person has committed a violation
 29 described in subdivision (2), the department shall proceed in
 30 accordance with subsection (i) (if the violation resulted in a criminal
 31 conviction) or subsection (j) (if the violation resulted in a judgment for
 32 an infraction).

33 (b) The department shall revoke a certificate issued under section
 34 1, 3, or 4 of this chapter if, for a period of three (3) years, the certificate
 35 holder fails to:

36 (1) file the returns required by IC 6-2.5-6-1; or

37 (2) report the collection of any state gross retail or use tax on the
 38 returns filed under IC 6-2.5-6-1.

39 However, the department must give the certificate holder at least five
 40 (5) days notice before it revokes the certificate.

41 (c) The department may, for good cause, revoke a certificate issued
 42 under section 1 of this chapter after at least five (5) days notice to the



- 1 certificate holder if:
- 2 (1) the certificate holder is subject to an innkeeper's tax under
- 3 IC 6-9; and
- 4 (2) a board, bureau, or commission established under IC 6-9 files
- 5 a written statement with the department.
- 6 (d) The statement filed under subsection (c) must state that:
- 7 (1) information obtained by the board, bureau, or commission
- 8 under IC 6-8.1-7-1 indicates that the certificate holder has not
- 9 complied with IC 6-9; and
- 10 (2) the board, bureau, or commission has determined that
- 11 significant harm will result to the county from the certificate
- 12 holder's failure to comply with IC 6-9.
- 13 (e) The department shall revoke or suspend a certificate issued
- 14 under section 1 of this chapter after at least five (5) days notice to the
- 15 certificate holder if:
- 16 (1) the certificate holder owes taxes, penalties, fines, interest, or
- 17 costs due under IC 6-1.1 that remain unpaid at least sixty (60)
- 18 days after the due date under IC 6-1.1; and
- 19 (2) the treasurer of the county to which the taxes are due requests
- 20 the department to revoke or suspend the certificate.
- 21 (f) The department shall reinstate a certificate suspended under
- 22 subsection (e) if the taxes and any penalties due under IC 6-1.1 are paid
- 23 or the county treasurer requests the department to reinstate the
- 24 certificate because an agreement for the payment of taxes and any
- 25 penalties due under IC 6-1.1 has been reached to the satisfaction of the
- 26 county treasurer.
- 27 (g) The department shall revoke a certificate issued under section
- 28 1 of this chapter after at least five (5) days notice to the certificate
- 29 holder if the department finds in a public hearing by a preponderance
- 30 of the evidence that the certificate holder has violated IC 35-45-5-3,
- 31 IC 35-45-5-3.5, or IC 35-45-5-4.
- 32 (h) If a person makes a payment for the certificate under section 1
- 33 or 3 of this chapter with a check, credit card, debit card, or electronic
- 34 funds transfer, and the department is unable to obtain payment of the
- 35 check, credit card, debit card, or electronic funds transfer for its full
- 36 face amount when the check, credit card, debit card, or electronic funds
- 37 transfer is presented for payment through normal banking channels, the
- 38 department shall notify the person by mail that the check, credit card,
- 39 debit card, or electronic funds transfer was not honored and that the
- 40 person has five (5) days after the notice is mailed to pay the fee in cash,
- 41 by certified check, or other guaranteed payment. If the person fails to
- 42 make the payment within the five (5) day period, the department shall



- 1 revoke the certificate.
- 2 (i) If the department finds in a public hearing by a preponderance of
 3 the evidence that a person has a conviction for ~~a violation of~~
 4 ~~IC 35-48-4-10.5~~ an offense under IC 35-48-4 and the conviction
 5 involved the sale of or the offer to sell, in the normal course of
 6 business, a synthetic drug ~~or~~ (as defined in IC 35-31.5-2-321), a
 7 synthetic drug lookalike substance (as defined in IC 35-31.5-2-321.5
 8 (before its repeal on July 1, 2019)), a controlled substance analog (as
 9 defined in IC 35-48-1-9.3), or a substance represented to be a
 10 controlled substance (as described in IC 35-48-4-4.6) by a retail
 11 merchant in a place of business for which the retail merchant has been
 12 issued a registered retail merchant certificate under section 1 of this
 13 chapter, the department:
- 14 (1) shall suspend the registered retail merchant certificate for the
 15 place of business for one (1) year; and
 16 (2) may not issue another retail merchant certificate under section
 17 1 of this chapter for one (1) year to any person:
- 18 (A) that:
- 19 (i) applied for; or
 20 (ii) made a retail transaction under;
 21 the retail merchant certificate suspended under subdivision
 22 (1); or
 23 (B) that:
- 24 (i) owned or co-owned, directly or indirectly; or
 25 (ii) was an officer, a director, a manager, or a partner of;
 26 the retail merchant that was issued the retail merchant
 27 certificate suspended under subdivision (1).
- 28 (j) If the department finds in a public hearing by a preponderance of
 29 the evidence that a person has a judgment for a violation of
 30 IC 35-48-4-10.5 (before its repeal on July 1, 2019) as an infraction and
 31 the violation involved the sale of or the offer to sell, in the normal
 32 course of business, a synthetic drug or a synthetic drug lookalike
 33 substance by a retail merchant in a place of business for which the
 34 retail merchant has been issued a registered retail merchant certificate
 35 under section 1 of this chapter, the department:
- 36 (1) may suspend the registered retail merchant certificate for the
 37 place of business for six (6) months; and
 38 (2) may withhold issuance of another retail merchant certificate
 39 under section 1 of this chapter for six (6) months to any person:
- 40 (A) that:
- 41 (i) applied for; or
 42 (ii) made a retail transaction under;



- 1 the retail merchant certificate suspended under subdivision
 2 (1); or
 3 (B) that:
 4 (i) owned or co-owned, directly or indirectly; or
 5 (ii) was an officer, a director, a manager, or a partner of;
 6 the retail merchant that was issued the retail merchant
 7 certificate suspended under subdivision (1).
- 8 (k) If the department finds in a public hearing by a preponderance
 9 of the evidence that a person has a conviction for a violation of
 10 IC 35-48-4-10(d)(3) and the conviction involved an offense committed
 11 by a retail merchant in a place of business for which the retail merchant
 12 has been issued a registered retail merchant certificate under section 1
 13 of this chapter, the department:
 14 (1) shall suspend the registered retail merchant certificate for the
 15 place of business for one (1) year; and
 16 (2) may not issue another retail merchant certificate under section
 17 1 of this chapter for one (1) year to any person:
 18 (A) that:
 19 (i) applied for; or
 20 (ii) made a retail transaction under;
 21 the retail merchant certificate suspended under subdivision
 22 (1); or
 23 (B) that:
 24 (i) owned or co-owned, directly or indirectly; or
 25 (ii) was an officer, a director, a manager, or a partner of;
 26 the retail merchant that was issued the retail merchant
 27 certificate suspended under subdivision (1).
- 28 SECTION 22. IC 6-3-1-3.5, AS AMENDED BY P.L.234-2019,
 29 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2020]: Sec. 3.5. When used in this article, the term "adjusted
 31 gross income" shall mean the following:
 32 (a) In the case of all individuals, "adjusted gross income" (as
 33 defined in Section 62 of the Internal Revenue Code), modified as
 34 follows:
 35 (1) Subtract income that is exempt from taxation under this article
 36 by the Constitution and statutes of the United States.
 37 (2) Except as provided in subsection (c), add an amount equal to
 38 any deduction or deductions allowed or allowable pursuant to
 39 Section 62 of the Internal Revenue Code for taxes based on or
 40 measured by income and levied at the state level by any state of
 41 the United States.
 42 (3) Subtract one thousand dollars (\$1,000), or in the case of a



- 1 joint return filed by a husband and wife, subtract for each spouse
 2 one thousand dollars (\$1,000).
 3 (4) Subtract one thousand dollars (\$1,000) for:
 4 (A) each of the exemptions provided by Section 151(c) of the
 5 Internal Revenue Code (as effective January 1, 2017);
 6 (B) each additional amount allowable under Section 63(f) of
 7 the Internal Revenue Code; and
 8 (C) the spouse of the taxpayer if a separate return is made by
 9 the taxpayer and if the spouse, for the calendar year in which
 10 the taxable year of the taxpayer begins, has no gross income
 11 and is not the dependent of another taxpayer.
 12 (5) Subtract:
 13 (A) one thousand five hundred dollars (\$1,500) for each of the
 14 exemptions allowed under Section 151(c)(1)(B) of the Internal
 15 Revenue Code (as effective January 1, 2004);
 16 (B) one thousand five hundred dollars (\$1,500) for each
 17 exemption allowed under Section 151(c) of the Internal
 18 Revenue Code (as effective January 1, 2017) for an individual:
 19 (i) who is less than nineteen (19) years of age or is a
 20 full-time student who is less than twenty-four (24) years of
 21 age;
 22 (ii) for whom the taxpayer is the legal guardian; and
 23 (iii) for whom the taxpayer does not claim an exemption
 24 under clause (A); and
 25 (C) five hundred dollars (\$500) for each additional amount
 26 allowable under Section 63(f)(1) of the Internal Revenue Code
 27 if the adjusted gross income of the taxpayer, or the taxpayer
 28 and the taxpayer's spouse in the case of a joint return, is less
 29 than forty thousand dollars (\$40,000).
 30 This amount is in addition to the amount subtracted under
 31 subdivision (4).
 32 (6) Subtract any amounts included in federal adjusted gross
 33 income under Section 111 of the Internal Revenue Code as a
 34 recovery of items previously deducted as an itemized deduction
 35 from adjusted gross income.
 36 (7) Subtract any amounts included in federal adjusted gross
 37 income under the Internal Revenue Code which amounts were
 38 received by the individual as supplemental railroad retirement
 39 annuities under 45 U.S.C. 231 and which are not deductible under
 40 subdivision (1).
 41 (8) Subtract an amount equal to the amount of federal Social
 42 Security and Railroad Retirement benefits included in a taxpayer's



- 1 federal gross income by Section 86 of the Internal Revenue Code.
 2 (9) In the case of a nonresident taxpayer or a resident taxpayer
 3 residing in Indiana for a period of less than the taxpayer's entire
 4 taxable year, the total amount of the deductions allowed pursuant
 5 to subdivisions (3), (4), and (5) shall be reduced to an amount
 6 which bears the same ratio to the total as the taxpayer's income
 7 taxable in Indiana bears to the taxpayer's total income.
 8 (10) In the case of an individual who is a recipient of assistance
 9 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,
 10 subtract an amount equal to that portion of the individual's
 11 adjusted gross income with respect to which the individual is not
 12 allowed under federal law to retain an amount to pay state and
 13 local income taxes.
 14 (11) In the case of an eligible individual, subtract the amount of
 15 a Holocaust victim's settlement payment included in the
 16 individual's federal adjusted gross income.
 17 (12) Subtract an amount equal to the portion of any premiums
 18 paid during the taxable year by the taxpayer for a qualified long
 19 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer
 20 or the taxpayer's spouse, or both.
 21 (13) Subtract an amount equal to the lesser of:
 22 (A) two thousand five hundred dollars (\$2,500); or
 23 (B) the amount of property taxes that are paid during the
 24 taxable year in Indiana by the individual on the individual's
 25 principal place of residence.
 26 (14) Subtract an amount equal to the amount of a September 11
 27 terrorist attack settlement payment included in the individual's
 28 federal adjusted gross income.
 29 (15) Add or subtract the amount necessary to make the adjusted
 30 gross income of any taxpayer that owns property for which bonus
 31 depreciation was allowed in the current taxable year or in an
 32 earlier taxable year equal to the amount of adjusted gross income
 33 that would have been computed had an election not been made
 34 under Section 168(k) of the Internal Revenue Code to apply bonus
 35 depreciation to the property in the year that it was placed in
 36 service.
 37 (16) Add an amount equal to any deduction allowed under
 38 Section 172 of the Internal Revenue Code (concerning net
 39 operating losses).
 40 (17) Add or subtract the amount necessary to make the adjusted
 41 gross income of any taxpayer that placed Section 179 property (as
 42 defined in Section 179 of the Internal Revenue Code) in service



1 in the current taxable year or in an earlier taxable year equal to
 2 the amount of adjusted gross income that would have been
 3 computed had an election for federal income tax purposes not
 4 been made for the year in which the property was placed in
 5 service to take deductions under Section 179 of the Internal
 6 Revenue Code in a total amount exceeding the sum of:

7 (A) twenty-five thousand dollars (\$25,000) to the extent
 8 deductions under Section 179 of the Internal Revenue Code
 9 were not elected as provided in clause (B); and

10 (B) for taxable years beginning after December 31, 2017, the
 11 deductions elected under Section 179 of the Internal Revenue
 12 Code on property acquired in an exchange if:

13 (i) the exchange would have been eligible for
 14 nonrecognition of gain or loss under Section 1031 of the
 15 Internal Revenue Code in effect on January 1, 2017;

16 (ii) the exchange is not eligible for nonrecognition of gain or
 17 loss under Section 1031 of the Internal Revenue Code; and

18 (iii) the taxpayer made an election to take deductions under
 19 Section 179 of the Internal Revenue Code with regard to the
 20 acquired property in the year that the property was placed
 21 into service.

22 The amount of deductions allowable for an item of property
 23 under this clause may not exceed the amount of adjusted gross
 24 income realized on the property that would have been deferred
 25 under the Internal Revenue Code in effect on January 1, 2017.

26 (18) Subtract an amount equal to the amount of the taxpayer's
 27 qualified military income that was not excluded from the
 28 taxpayer's gross income for federal income tax purposes under
 29 Section 112 of the Internal Revenue Code.

30 (19) Subtract income that is:

31 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 32 derived from patents); and

33 (B) included in the individual's federal adjusted gross income
 34 under the Internal Revenue Code.

35 (20) Add an amount equal to any income not included in gross
 36 income as a result of the deferral of income arising from business
 37 indebtedness discharged in connection with the reacquisition after
 38 December 31, 2008, and before January 1, 2011, of an applicable
 39 debt instrument, as provided in Section 108(i) of the Internal
 40 Revenue Code. Subtract the amount necessary from the adjusted
 41 gross income of any taxpayer that added an amount to adjusted
 42 gross income in a previous year to offset the amount included in



1 federal gross income as a result of the deferral of income arising
 2 from business indebtedness discharged in connection with the
 3 reacquisition after December 31, 2008, and before January 1,
 4 2011, of an applicable debt instrument, as provided in Section
 5 108(i) of the Internal Revenue Code.

6 (21) Add the amount excluded from federal gross income under
 7 Section 103 of the Internal Revenue Code for interest received on
 8 an obligation of a state other than Indiana, or a political
 9 subdivision of such a state, that is acquired by the taxpayer after
 10 December 31, 2011.

11 (22) Subtract an amount as described in Section 1341(a)(2) of the
 12 Internal Revenue Code to the extent, if any, that the amount was
 13 previously included in the taxpayer's adjusted gross income for a
 14 prior taxable year.

15 (23) For taxable years beginning after December 25, 2016, add an
 16 amount equal to the deduction for deferred foreign income that
 17 was claimed by the taxpayer for the taxable year under Section
 18 965(c) of the Internal Revenue Code.

19 (24) Subtract any interest expense paid or accrued in the current
 20 taxable year but not deducted as a result of the limitation imposed
 21 under Section 163(j)(1) of the Internal Revenue Code. Add any
 22 interest expense paid or accrued in a previous taxable year but
 23 allowed as a deduction under Section 163 of the Internal Revenue
 24 Code in the current taxable year. For purposes of this subdivision,
 25 an interest expense is considered paid or accrued only in the first
 26 taxable year the deduction would have been allowable under
 27 Section 163 of the Internal Revenue Code if the limitation under
 28 Section 163(j)(1) of the Internal Revenue Code did not exist.

29 (25) Subtract the amount that would have been excluded from
 30 gross income but for the enactment of Section 118(b)(2) of the
 31 Internal Revenue Code for taxable years ending after December
 32 22, 2017.

33 (26) Subtract any other amounts the taxpayer is entitled to deduct
 34 under IC 6-3-2.

35 (b) In the case of corporations, the same as "taxable income" (as
 36 defined in Section 63 of the Internal Revenue Code) adjusted as
 37 follows:

38 (1) Subtract income that is exempt from taxation under this article
 39 by the Constitution and statutes of the United States.

40 (2) Add an amount equal to any deduction or deductions allowed
 41 or allowable pursuant to Section 170 of the Internal Revenue
 42 Code (concerning charitable contributions).



- 1 (3) Except as provided in subsection (c), add an amount equal to
2 any deduction or deductions allowed or allowable pursuant to
3 Section 63 of the Internal Revenue Code for taxes based on or
4 measured by income and levied at the state level by any state of
5 the United States.
- 6 (4) Subtract an amount equal to the amount included in the
7 corporation's taxable income under Section 78 of the Internal
8 Revenue Code (concerning foreign tax credits).
- 9 (5) Add or subtract the amount necessary to make the adjusted
10 gross income of any taxpayer that owns property for which bonus
11 depreciation was allowed in the current taxable year or in an
12 earlier taxable year equal to the amount of adjusted gross income
13 that would have been computed had an election not been made
14 under Section 168(k) of the Internal Revenue Code to apply bonus
15 depreciation to the property in the year that it was placed in
16 service.
- 17 (6) Add an amount equal to any deduction allowed under Section
18 172 of the Internal Revenue Code (concerning net operating
19 losses).
- 20 (7) Add or subtract the amount necessary to make the adjusted
21 gross income of any taxpayer that placed Section 179 property (as
22 defined in Section 179 of the Internal Revenue Code) in service
23 in the current taxable year or in an earlier taxable year equal to
24 the amount of adjusted gross income that would have been
25 computed had an election for federal income tax purposes not
26 been made for the year in which the property was placed in
27 service to take deductions under Section 179 of the Internal
28 Revenue Code in a total amount exceeding the sum of:
- 29 (A) twenty-five thousand dollars (\$25,000) to the extent
30 deductions under Section 179 of the Internal Revenue Code
31 were not elected as provided in clause (B); and
- 32 (B) for taxable years beginning after December 31, 2017, the
33 deductions elected under Section 179 of the Internal Revenue
34 Code on property acquired in an exchange if:
- 35 (i) the exchange would have been eligible for
36 nonrecognition of gain or loss under Section 1031 of the
37 Internal Revenue Code in effect on January 1, 2017;
- 38 (ii) the exchange is not eligible for nonrecognition of gain or
39 loss under Section 1031 of the Internal Revenue Code; and
- 40 (iii) the taxpayer made an election to take deductions under
41 Section 179 of the Internal Revenue Code with regard to the
42 acquired property in the year that the property was placed



- 1 into service.
- 2 The amount of deductions allowable for an item of property
- 3 under this clause may not exceed the amount of adjusted gross
- 4 income realized on the property that would have been deferred
- 5 under the Internal Revenue Code in effect on January 1, 2017.
- 6 (8) Add to the extent required by IC 6-3-2-20:
- 7 (A) the amount of intangible expenses (as defined in
- 8 IC 6-3-2-20) for the taxable year that reduced the corporation's
- 9 taxable income (as defined in Section 63 of the Internal
- 10 Revenue Code) for federal income tax purposes; and
- 11 (B) any directly related interest expenses (as defined in
- 12 IC 6-3-2-20) that reduced the corporation's adjusted gross
- 13 income (determined without regard to this subdivision). For
- 14 purposes of this ~~subdivision~~, **clause**, any directly related
- 15 interest expense that constitutes business interest within the
- 16 meaning of Section 163(j) of the Internal Revenue Code shall
- 17 be considered to have reduced the taxpayer's federal taxable
- 18 income only in the first taxable year in which the deduction
- 19 otherwise would have been allowable under Section 163 of the
- 20 Internal Revenue Code if the limitation under Section
- 21 163(j)(1) of the Internal Revenue Code did not exist.
- 22 (9) Add an amount equal to any deduction for dividends paid (as
- 23 defined in Section 561 of the Internal Revenue Code) to
- 24 shareholders of a captive real estate investment trust (as defined
- 25 in section 34.5 of this chapter).
- 26 (10) Subtract income that is:
- 27 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 28 derived from patents); and
- 29 (B) included in the corporation's taxable income under the
- 30 Internal Revenue Code.
- 31 (11) Add an amount equal to any income not included in gross
- 32 income as a result of the deferral of income arising from business
- 33 indebtedness discharged in connection with the reacquisition after
- 34 December 31, 2008, and before January 1, 2011, of an applicable
- 35 debt instrument, as provided in Section 108(i) of the Internal
- 36 Revenue Code. Subtract from the adjusted gross income of any
- 37 taxpayer that added an amount to adjusted gross income in a
- 38 previous year the amount necessary to offset the amount included
- 39 in federal gross income as a result of the deferral of income
- 40 arising from business indebtedness discharged in connection with
- 41 the reacquisition after December 31, 2008, and before January 1,
- 42 2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
2 (12) Add the amount excluded from federal gross income under
3 Section 103 of the Internal Revenue Code for interest received on
4 an obligation of a state other than Indiana, or a political
5 subdivision of such a state, that is acquired by the taxpayer after
6 December 31, 2011.
7 (13) For taxable years beginning after December 25, 2016:
8 (A) for a corporation other than a real estate investment trust,
9 add:
10 (i) an amount equal to the amount reported by the taxpayer
11 on IRC 965 Transition Tax Statement, line 1; or
12 (ii) if the taxpayer deducted an amount under Section 965(c)
13 of the Internal Revenue Code in determining the taxpayer's
14 taxable income for purposes of the federal income tax, the
15 amount deducted under Section 965(c) of the Internal
16 Revenue Code; and
17 (B) for a real estate investment trust, add an amount equal to
18 the deduction for deferred foreign income that was claimed by
19 the taxpayer for the taxable year under Section 965(c) of the
20 Internal Revenue Code, but only to the extent that the taxpayer
21 included income pursuant to Section 965 of the Internal
22 Revenue Code in its taxable income for federal income tax
23 purposes or is required to add back dividends paid under
24 subdivision (9).
25 (14) Add an amount equal to the deduction that was claimed by
26 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
27 Internal Revenue Code (attributable to global intangible
28 low-taxed income). The taxpayer shall separately specify the
29 amount of the reduction under Section 250(a)(1)(B)(i) of the
30 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
31 Internal Revenue Code.
32 (15) Subtract any interest expense paid or accrued in the current
33 taxable year but not deducted as a result of the limitation imposed
34 under Section 163(j)(1) of the Internal Revenue Code. Add any
35 interest expense paid or accrued in a previous taxable year but
36 allowed as a deduction under Section 163 of the Internal Revenue
37 Code in the current taxable year. For purposes of this subdivision,
38 an interest expense is considered paid or accrued only in the first
39 taxable year the deduction would have been allowable under
40 Section 163 of the Internal Revenue Code if the limitation under
41 Section 163(j)(1) of the Internal Revenue Code did not exist.
42 (16) Subtract the amount that would have been excluded from



1 gross income but for the enactment of Section 118(b)(2) of the
2 Internal Revenue Code for taxable years ending after December
3 22, 2017.

4 (17) Add or subtract any other amounts the taxpayer is:

5 (A) required to add or subtract; or

6 (B) entitled to deduct;

7 under IC 6-3-2.

8 (c) The following apply to taxable years beginning after December
9 31, 2018, for purposes of the add back of any deduction allowed on the
10 taxpayer's federal income tax return for wagering taxes, as provided in
11 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if
12 the taxpayer is a corporation:

13 (1) For taxable years beginning after December 31, 2018, and
14 before January 1, 2020, a taxpayer is required to add back under
15 this section eighty-seven and five-tenths percent (87.5%) of any
16 deduction allowed on the taxpayer's federal income tax return for
17 wagering taxes.

18 (2) For taxable years beginning after December 31, 2019, and
19 before January 1, 2021, a taxpayer is required to add back under
20 this section seventy-five percent (75%) of any deduction allowed
21 on the taxpayer's federal income tax return for wagering taxes.

22 (3) For taxable years beginning after December 31, 2020, and
23 before January 1, 2022, a taxpayer is required to add back under
24 this section sixty-two and five-tenths percent (62.5%) of any
25 deduction allowed on the taxpayer's federal income tax return for
26 wagering taxes.

27 (4) For taxable years beginning after December 31, 2021, and
28 before January 1, 2023, a taxpayer is required to add back under
29 this section fifty percent (50%) of any deduction allowed on the
30 taxpayer's federal income tax return for wagering taxes.

31 (5) For taxable years beginning after December 31, 2022, and
32 before January 1, 2024, a taxpayer is required to add back under
33 this section thirty-seven and five-tenths percent (37.5%) of any
34 deduction allowed on the taxpayer's federal income tax return for
35 wagering taxes.

36 (6) For taxable years beginning after December 31, 2023, and
37 before January 1, 2025, a taxpayer is required to add back under
38 this section twenty-five percent (25%) of any deduction allowed
39 on the taxpayer's federal income tax return for wagering taxes.

40 (7) For taxable years beginning after December 31, 2024, and
41 before January 1, 2026, a taxpayer is required to add back under
42 this section twelve and five-tenths percent (12.5%) of any



- 1 deduction allowed on the taxpayer's federal income tax return for
2 wagering taxes.
- 3 (8) For taxable years beginning after December 31, 2025, a
4 taxpayer is not required to add back under this section any amount
5 of a deduction allowed on the taxpayer's federal income tax return
6 for wagering taxes.
- 7 (d) In the case of life insurance companies (as defined in Section
8 816(a) of the Internal Revenue Code) that are organized under Indiana
9 law, the same as "life insurance company taxable income" (as defined
10 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 11 (1) Subtract income that is exempt from taxation under this article
12 by the Constitution and statutes of the United States.
- 13 (2) Add an amount equal to any deduction allowed or allowable
14 under Section 170 of the Internal Revenue Code (concerning
15 charitable contributions).
- 16 (3) Add an amount equal to a deduction allowed or allowable
17 under Section 805 or Section 832(c) of the Internal Revenue Code
18 for taxes based on or measured by income and levied at the state
19 level by any state.
- 20 (4) Subtract an amount equal to the amount included in the
21 company's taxable income under Section 78 of the Internal
22 Revenue Code (concerning foreign tax credits).
- 23 (5) Add or subtract the amount necessary to make the adjusted
24 gross income of any taxpayer that owns property for which bonus
25 depreciation was allowed in the current taxable year or in an
26 earlier taxable year equal to the amount of adjusted gross income
27 that would have been computed had an election not been made
28 under Section 168(k) of the Internal Revenue Code to apply bonus
29 depreciation to the property in the year that it was placed in
30 service.
- 31 (6) Add an amount equal to any deduction allowed under Section
32 172 of the Internal Revenue Code (concerning net operating
33 losses).
- 34 (7) Add or subtract the amount necessary to make the adjusted
35 gross income of any taxpayer that placed Section 179 property (as
36 defined in Section 179 of the Internal Revenue Code) in service
37 in the current taxable year or in an earlier taxable year equal to
38 the amount of adjusted gross income that would have been
39 computed had an election for federal income tax purposes not
40 been made for the year in which the property was placed in
41 service to take deductions under Section 179 of the Internal
42 Revenue Code in a total amount exceeding the sum of:



- 1 (A) twenty-five thousand dollars (\$25,000) to the extent
 2 deductions under Section 179 of the Internal Revenue Code
 3 were not elected as provided in clause (B); and
 4 (B) for taxable years beginning after December 31, 2017, the
 5 deductions elected under Section 179 of the Internal Revenue
 6 Code on property acquired in an exchange if:
 7 (i) the exchange would have been eligible for
 8 nonrecognition of gain or loss under Section 1031 of the
 9 Internal Revenue Code in effect on January 1, 2017;
 10 (ii) the exchange is not eligible for nonrecognition of gain or
 11 loss under Section 1031 of the Internal Revenue Code; and
 12 (iii) the taxpayer made an election to take deductions under
 13 Section 179 of the Internal Revenue Code with regard to the
 14 acquired property in the year that the property was placed
 15 into service.
- 16 The amount of deductions allowable for an item of property
 17 under this clause may not exceed the amount of adjusted gross
 18 income realized on the property that would have been deferred
 19 under the Internal Revenue Code in effect on January 1, 2017.
- 20 (8) Subtract income that is:
 21 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 22 derived from patents); and
 23 (B) included in the insurance company's taxable income under
 24 the Internal Revenue Code.
- 25 (9) Add an amount equal to any income not included in gross
 26 income as a result of the deferral of income arising from business
 27 indebtedness discharged in connection with the reacquisition after
 28 December 31, 2008, and before January 1, 2011, of an applicable
 29 debt instrument, as provided in Section 108(i) of the Internal
 30 Revenue Code. Subtract from the adjusted gross income of any
 31 taxpayer that added an amount to adjusted gross income in a
 32 previous year the amount necessary to offset the amount included
 33 in federal gross income as a result of the deferral of income
 34 arising from business indebtedness discharged in connection with
 35 the reacquisition after December 31, 2008, and before January 1,
 36 2011, of an applicable debt instrument, as provided in Section
 37 108(i) of the Internal Revenue Code.
- 38 (10) Add an amount equal to any exempt insurance income under
 39 Section 953(e) of the Internal Revenue Code that is active
 40 financing income under Subpart F of Subtitle A, Chapter 1,
 41 Subchapter N of the Internal Revenue Code.
- 42 (11) Add the amount excluded from federal gross income under



1 Section 103 of the Internal Revenue Code for interest received on
 2 an obligation of a state other than Indiana, or a political
 3 subdivision of such a state, that is acquired by the taxpayer after
 4 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
 7 IRC 965 Transition Tax Statement, line 1; or

8 (B) if the taxpayer deducted an amount under Section 965(c)
 9 of the Internal Revenue Code in determining the taxpayer's
 10 taxable income for purposes of the federal income tax, the
 11 amount deducted under Section 965(c) of the Internal Revenue
 12 Code.

13 (13) Add an amount equal to the deduction that was claimed by
 14 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
 15 Internal Revenue Code (attributable to global intangible
 16 low-taxed income). The taxpayer shall separately specify the
 17 amount of the reduction under Section 250(a)(1)(B)(i) of the
 18 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
 19 Internal Revenue Code.

20 (14) Subtract any interest expense paid or accrued in the current
 21 taxable year but not deducted as a result of the limitation imposed
 22 under Section 163(j)(1) of the Internal Revenue Code. Add any
 23 interest expense paid or accrued in a previous taxable year but
 24 allowed as a deduction under Section 163 of the Internal Revenue
 25 Code in the current taxable year. For purposes of this subdivision,
 26 an interest expense is considered paid or accrued only in the first
 27 taxable year the deduction would have been allowable under
 28 Section 163 of the Internal Revenue Code if the limitation under
 29 Section 163(j)(1) of the Internal Revenue Code did not exist.

30 (15) Subtract the amount that would have been excluded from
 31 gross income but for the enactment of Section 118(b)(2) of the
 32 Internal Revenue Code for taxable years ending after December
 33 22, 2017.

34 (16) Add or subtract any other amounts the taxpayer is:

35 (A) required to add or subtract; or

36 (B) entitled to deduct;

37 under IC 6-3-2.

38 (e) In the case of insurance companies subject to tax under Section
 39 831 of the Internal Revenue Code and organized under Indiana law, the
 40 same as "taxable income" (as defined in Section 832 of the Internal
 41 Revenue Code), adjusted as follows:

42 (1) Subtract income that is exempt from taxation under this article



- 1 by the Constitution and statutes of the United States.
- 2 (2) Add an amount equal to any deduction allowed or allowable
- 3 under Section 170 of the Internal Revenue Code (concerning
- 4 charitable contributions).
- 5 (3) Add an amount equal to a deduction allowed or allowable
- 6 under Section 805 or Section 832(c) of the Internal Revenue Code
- 7 for taxes based on or measured by income and levied at the state
- 8 level by any state.
- 9 (4) Subtract an amount equal to the amount included in the
- 10 company's taxable income under Section 78 of the Internal
- 11 Revenue Code (concerning foreign tax credits).
- 12 (5) Add or subtract the amount necessary to make the adjusted
- 13 gross income of any taxpayer that owns property for which bonus
- 14 depreciation was allowed in the current taxable year or in an
- 15 earlier taxable year equal to the amount of adjusted gross income
- 16 that would have been computed had an election not been made
- 17 under Section 168(k) of the Internal Revenue Code to apply bonus
- 18 depreciation to the property in the year that it was placed in
- 19 service.
- 20 (6) Add an amount equal to any deduction allowed under Section
- 21 172 of the Internal Revenue Code (concerning net operating
- 22 losses).
- 23 (7) Add or subtract the amount necessary to make the adjusted
- 24 gross income of any taxpayer that placed Section 179 property (as
- 25 defined in Section 179 of the Internal Revenue Code) in service
- 26 in the current taxable year or in an earlier taxable year equal to
- 27 the amount of adjusted gross income that would have been
- 28 computed had an election for federal income tax purposes not
- 29 been made for the year in which the property was placed in
- 30 service to take deductions under Section 179 of the Internal
- 31 Revenue Code in a total amount exceeding the sum of:
- 32 (A) twenty-five thousand dollars (\$25,000) to the extent
- 33 deductions under Section 179 of the Internal Revenue Code
- 34 were not elected as provided in clause (B); and
- 35 (B) for taxable years beginning after December 31, 2017, the
- 36 deductions elected under Section 179 of the Internal Revenue
- 37 Code on property acquired in an exchange if:
- 38 (i) the exchange would have been eligible for
- 39 nonrecognition of gain or loss under Section 1031 of the
- 40 Internal Revenue Code in effect on January 1, 2017;
- 41 (ii) the exchange is not eligible for nonrecognition of gain or
- 42 loss under Section 1031 of the Internal Revenue Code; and



- 1 (iii) the taxpayer made an election to take deductions under
 2 Section 179 of the Internal Revenue Code with regard to the
 3 acquired property in the year that the property was placed
 4 into service.
- 5 The amount of deductions allowable for an item of property
 6 under this clause may not exceed the amount of adjusted gross
 7 income realized on the property that would have been deferred
 8 under the Internal Revenue Code in effect on January 1, 2017.
- 9 (8) Subtract income that is:
- 10 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 11 derived from patents); and
- 12 (B) included in the insurance company's taxable income under
 13 the Internal Revenue Code.
- 14 (9) Add an amount equal to any income not included in gross
 15 income as a result of the deferral of income arising from business
 16 indebtedness discharged in connection with the reacquisition after
 17 December 31, 2008, and before January 1, 2011, of an applicable
 18 debt instrument, as provided in Section 108(i) of the Internal
 19 Revenue Code. Subtract from the adjusted gross income of any
 20 taxpayer that added an amount to adjusted gross income in a
 21 previous year the amount necessary to offset the amount included
 22 in federal gross income as a result of the deferral of income
 23 arising from business indebtedness discharged in connection with
 24 the reacquisition after December 31, 2008, and before January 1,
 25 2011, of an applicable debt instrument, as provided in Section
 26 108(i) of the Internal Revenue Code.
- 27 (10) Add an amount equal to any exempt insurance income under
 28 Section 953(e) of the Internal Revenue Code that is active
 29 financing income under Subpart F of Subtitle A, Chapter 1,
 30 Subchapter N of the Internal Revenue Code.
- 31 (11) Add the amount excluded from federal gross income under
 32 Section 103 of the Internal Revenue Code for interest received on
 33 an obligation of a state other than Indiana, or a political
 34 subdivision of such a state, that is acquired by the taxpayer after
 35 December 31, 2011.
- 36 (12) For taxable years beginning after December 25, 2016, add:
- 37 (A) an amount equal to the amount reported by the taxpayer on
 38 IRC 965 Transition Tax Statement, line 1; or
- 39 (B) if the taxpayer deducted an amount under Section 965(c)
 40 of the Internal Revenue Code in determining the taxpayer's
 41 taxable income for purposes of the federal income tax, the
 42 amount deducted under Section 965(c) of the Internal Revenue



- 1 Code.
- 2 (13) Add an amount equal to the deduction that was claimed by
- 3 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 4 Internal Revenue Code (attributable to global intangible
- 5 low-taxed income). The taxpayer shall separately specify the
- 6 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 7 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 8 Internal Revenue Code.
- 9 (14) Subtract any interest expense paid or accrued in the current
- 10 taxable year but not deducted as a result of the limitation imposed
- 11 under Section 163(j)(1) of the Internal Revenue Code. Add any
- 12 interest expense paid or accrued in a previous taxable year but
- 13 allowed as a deduction under Section 163 of the Internal Revenue
- 14 Code in the current taxable year. For purposes of this subdivision,
- 15 an interest expense is considered paid or accrued only in the first
- 16 taxable year the deduction would have been allowable under
- 17 Section 163 of the Internal Revenue Code if the limitation under
- 18 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 19 (15) Subtract the amount that would have been excluded from
- 20 gross income but for the enactment of Section 118(b)(2) of the
- 21 Internal Revenue Code for taxable years ending after December
- 22 22, 2017.
- 23 (16) Add or subtract any other amounts the taxpayer is:
- 24 (A) required to add or subtract; or
- 25 (B) entitled to deduct;
- 26 under IC 6-3-2.
- 27 (f) In the case of trusts and estates, "taxable income" (as defined for
- 28 trusts and estates in Section 641(b) of the Internal Revenue Code)
- 29 adjusted as follows:
- 30 (1) Subtract income that is exempt from taxation under this article
- 31 by the Constitution and statutes of the United States.
- 32 (2) Subtract an amount equal to the amount of a September 11
- 33 terrorist attack settlement payment included in the federal
- 34 adjusted gross income of the estate of a victim of the September
- 35 11 terrorist attack or a trust to the extent the trust benefits a victim
- 36 of the September 11 terrorist attack.
- 37 (3) Add or subtract the amount necessary to make the adjusted
- 38 gross income of any taxpayer that owns property for which bonus
- 39 depreciation was allowed in the current taxable year or in an
- 40 earlier taxable year equal to the amount of adjusted gross income
- 41 that would have been computed had an election not been made
- 42 under Section 168(k) of the Internal Revenue Code to apply bonus



- 1 depreciation to the property in the year that it was placed in
 2 service.
- 3 (4) Add an amount equal to any deduction allowed under Section
 4 172 of the Internal Revenue Code (concerning net operating
 5 losses).
- 6 (5) Add or subtract the amount necessary to make the adjusted
 7 gross income of any taxpayer that placed Section 179 property (as
 8 defined in Section 179 of the Internal Revenue Code) in service
 9 in the current taxable year or in an earlier taxable year equal to
 10 the amount of adjusted gross income that would have been
 11 computed had an election for federal income tax purposes not
 12 been made for the year in which the property was placed in
 13 service to take deductions under Section 179 of the Internal
 14 Revenue Code in a total amount exceeding the sum of:
- 15 (A) twenty-five thousand dollars (\$25,000) to the extent
 16 deductions under Section 179 of the Internal Revenue Code
 17 were not elected as provided in clause (B); and
- 18 (B) for taxable years beginning after December 31, 2017, the
 19 deductions elected under Section 179 of the Internal Revenue
 20 Code on property acquired in an exchange if:
- 21 (i) the exchange would have been eligible for
 22 nonrecognition of gain or loss under Section 1031 of the
 23 Internal Revenue Code in effect on January 1, 2017;
- 24 (ii) the exchange is not eligible for nonrecognition of gain or
 25 loss under Section 1031 of the Internal Revenue Code; and
- 26 (iii) the taxpayer made an election to take deductions under
 27 Section 179 of the Internal Revenue Code with regard to the
 28 acquired property in the year that the property was placed
 29 into service.
- 30 The amount of deductions allowable for an item of property
 31 under this clause may not exceed the amount of adjusted gross
 32 income realized on the property that would have been deferred
 33 under the Internal Revenue Code in effect on January 1, 2017.
- 34 (6) Subtract income that is:
- 35 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
 36 derived from patents); and
- 37 (B) included in the taxpayer's taxable income under the
 38 Internal Revenue Code.
- 39 (7) Add an amount equal to any income not included in gross
 40 income as a result of the deferral of income arising from business
 41 indebtedness discharged in connection with the reacquisition after
 42 December 31, 2008, and before January 1, 2011, of an applicable



- 1 debt instrument, as provided in Section 108(i) of the Internal
 2 Revenue Code. Subtract from the adjusted gross income of any
 3 taxpayer that added an amount to adjusted gross income in a
 4 previous year the amount necessary to offset the amount included
 5 in federal gross income as a result of the deferral of income
 6 arising from business indebtedness discharged in connection with
 7 the reacquisition after December 31, 2008, and before January 1,
 8 2011, of an applicable debt instrument, as provided in Section
 9 108(i) of the Internal Revenue Code.
- 10 (8) Add the amount excluded from federal gross income under
 11 Section 103 of the Internal Revenue Code for interest received on
 12 an obligation of a state other than Indiana, or a political
 13 subdivision of such a state, that is acquired by the taxpayer after
 14 December 31, 2011.
- 15 (9) For taxable years beginning after December 25, 2016, add an
 16 amount equal to:
- 17 (A) the amount reported by the taxpayer on IRC 965
 - 18 Transition Tax Statement, line 1;
 - 19 (B) if the taxpayer deducted an amount under Section 965(c)
 - 20 of the Internal Revenue Code in determining the taxpayer's
 - 21 taxable income for purposes of the federal income tax, the
 - 22 amount deducted under Section 965(c) of the Internal Revenue
 - 23 Code; and
 - 24 (C) with regard to any amounts of income under Section 965
 - 25 of the Internal Revenue Code distributed by the taxpayer, the
 - 26 deduction under Section 965(c) of the Internal Revenue Code
 - 27 attributable to such distributed amounts and not reported to the
 - 28 beneficiary.
- 29 For purposes of this article, the amount required to be added back
 30 under clause (B) is not considered to be distributed or
 31 distributable to a beneficiary of the estate or trust for purposes of
 32 Sections 651 and 661 of the Internal Revenue Code.
- 33 (10) Subtract any interest expense paid or accrued in the current
 34 taxable year but not deducted as a result of the limitation imposed
 35 under Section 163(j)(1) of the Internal Revenue Code. Add any
 36 interest expense paid or accrued in a previous taxable year but
 37 allowed as a deduction under Section 163 of the Internal Revenue
 38 Code in the current taxable year. For purposes of this subdivision,
 39 an interest expense is considered paid or accrued only in the first
 40 taxable year the deduction would have been allowable under
 41 Section 163 of the Internal Revenue Code if the limitation under
 42 Section 163(j)(1) of the Internal Revenue Code did not exist.



- 1 (11) Add an amount equal to the deduction for qualified business
 2 income that was claimed by the taxpayer for the taxable year
 3 under Section 199A of the Internal Revenue Code.
- 4 (12) Subtract the amount that would have been excluded from
 5 gross income but for the enactment of Section 118(b)(2) of the
 6 Internal Revenue Code for taxable years ending after December
 7 22, 2017.
- 8 (13) Add or subtract any other amounts the taxpayer is:
 9 (A) required to add or subtract; or
 10 (B) entitled to deduct;
 11 under IC 6-3-2.
- 12 (g) Subsections (a)(26), (b)(17), (d)(16), (e)(16), or (f)(13) may not
 13 be construed to require an add back or allow a deduction or exemption
 14 more than once for a particular add back, deduction, or exemption.
- 15 (h) For taxable years beginning after December 25, 2016, if:
 16 (1) a taxpayer is a shareholder, either directly or indirectly, in a
 17 corporation that is an E&P deficit foreign corporation as defined
 18 in Section 965(b)(3)(B) of the Internal Revenue Code, and the
 19 earnings and profit deficit, or a portion of the earnings and profit
 20 deficit, of the E&P deficit foreign corporation is permitted to
 21 reduce the federal adjusted gross income or federal taxable
 22 income of the taxpayer, the deficit, or the portion of the deficit,
 23 shall also reduce the amount taxable under this section to the
 24 extent permitted under the Internal Revenue Code, however, in no
 25 case shall this permit a reduction in the amount taxable under
 26 Section 965 of the Internal Revenue Code for purposes of this
 27 section to be less than zero (0); and
 28 (2) the Internal Revenue Service issues guidance that such an
 29 income or deduction is not reported directly on a federal tax
 30 return or is to be reported in a manner different than specified in
 31 this section, this section shall be construed as if federal adjusted
 32 gross income or federal taxable income included the income or
 33 deduction.
- 34 SECTION 23. IC 6-3-2-2, AS AMENDED BY P.L.158-2019,
 35 SECTION 7, AND AS AMENDED BY P.L.234-2019, SECTION 10,
 36 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) With regard to corporations
 38 and nonresident persons, "adjusted gross income derived from sources
 39 within Indiana", for the purposes of this article, shall mean and include:
 40 (1) income from real or tangible personal property located in this
 41 state;
 42 (2) income from doing business in this state;



- 1 (3) income from a trade or profession conducted in this state;
 2 (4) compensation for labor or services rendered within this state;
 3 and
 4 (5) income from stocks, bonds, notes, bank deposits, patents,
 5 copyrights, secret processes and formulas, good will, trademarks,
 6 trade brands, franchises, and other intangible personal property to
 7 the extent that the income is apportioned to Indiana under this
 8 section or if the income is allocated to Indiana or considered to be
 9 derived from sources within Indiana under this section.

10 Income from a pass through entity shall be characterized in a manner
 11 consistent with the income's characterization for federal income tax
 12 purposes and shall be considered Indiana source income as if the
 13 person, corporation, or pass through entity that received the income had
 14 directly engaged in the income producing activity. Income that is
 15 derived from one (1) pass through entity and is considered to pass
 16 through to another pass through entity does not change these
 17 characteristics or attribution provisions. In the case of nonbusiness
 18 income described in subsection (g), only so much of such income as is
 19 allocated to this state under the provisions of subsections (h) through
 20 (k) shall be deemed to be derived from sources within Indiana. In the
 21 case of business income, only so much of such income as is
 22 apportioned to this state under the provision of subsection (b) shall be
 23 deemed to be derived from sources within the state of Indiana. In the
 24 case of compensation of a team member (as defined in section 2.7 of
 25 this chapter), only the portion of income determined to be Indiana
 26 income under section 2.7 of this chapter is considered derived from
 27 sources within Indiana. In the case of a corporation that is a life
 28 insurance company (as defined in Section 816(a) of the Internal
 29 Revenue Code) or an insurance company that is subject to tax under
 30 Section 831 of the Internal Revenue Code, only so much of the income
 31 as is apportioned to Indiana under subsection ~~(r)~~ (s) is considered
 32 derived from sources within Indiana. *Income derived from Indiana*
 33 *shall be taxable to the fullest extent permitted by the Constitution of the*
 34 *United States and federal law, regardless of whether the taxpayer has*
 35 *a physical presence in Indiana.*

36 (b) Except as provided in subsection (l), if business income of a
 37 corporation or a nonresident person is derived from sources within the
 38 state of Indiana and from sources without the state of Indiana, the
 39 business income derived from sources within this state shall be
 40 determined by multiplying the business income derived from sources
 41 both within and without the state of Indiana by the following:

- 42 (1) For all taxable years that begin after December 31, 2006, and



- 1 before January 1, 2008, a fraction. The:
- 2 (A) numerator of the fraction is the sum of the property factor
- 3 plus the payroll factor plus the product of the sales factor
- 4 multiplied by three (3); and
- 5 (B) denominator of the fraction is five (5).
- 6 (2) For all taxable years that begin after December 31, 2007, and
- 7 before January 1, 2009, a fraction. The:
- 8 (A) numerator of the fraction is the property factor plus the
- 9 payroll factor plus the product of the sales factor multiplied by
- 10 four and sixty-seven hundredths (4.67); and
- 11 (B) denominator of the fraction is six and sixty-seven
- 12 hundredths (6.67).
- 13 (3) For all taxable years beginning after December 31, 2008, and
- 14 before January 1, 2010, a fraction. The:
- 15 (A) numerator of the fraction is the property factor plus the
- 16 payroll factor plus the product of the sales factor multiplied by
- 17 eight (8); and
- 18 (B) denominator of the fraction is ten (10).
- 19 (4) For all taxable years beginning after December 31, 2009, and
- 20 before January 1, 2011, a fraction. The:
- 21 (A) numerator of the fraction is the property factor plus the
- 22 payroll factor plus the product of the sales factor multiplied by
- 23 eighteen (18); and
- 24 (B) denominator of the fraction is twenty (20).
- 25 (5) For all taxable years beginning after December 31, 2010, the
- 26 sales factor.
- 27 (c) The property factor is a fraction, the numerator of which is the
- 28 average value of the taxpayer's real and tangible personal property
- 29 owned or rented and used in this state during the taxable year and the
- 30 denominator of which is the average value of all the taxpayer's real and
- 31 tangible personal property owned or rented and used during the taxable
- 32 year. However, with respect to a foreign corporation, the denominator
- 33 does not include the average value of real or tangible personal property
- 34 owned or rented and used in a place that is outside the United States.
- 35 Property owned by the taxpayer is valued at its original cost. Property
- 36 rented by the taxpayer is valued at eight (8) times the net annual rental
- 37 rate. Net annual rental rate is the annual rental rate paid by the taxpayer
- 38 less any annual rental rate received by the taxpayer from subrentals.
- 39 The average of property shall be determined by averaging the values at
- 40 the beginning and ending of the taxable year, but the department may
- 41 require the averaging of monthly values during the taxable year if
- 42 reasonably required to reflect properly the average value of the



- 1 taxpayer's property.
- 2 (d) The payroll factor is a fraction, the numerator of which is the
- 3 total amount paid in this state during the taxable year by the taxpayer
- 4 for compensation, and the denominator of which is the total
- 5 compensation paid everywhere during the taxable year. However, with
- 6 respect to a foreign corporation, the denominator does not include
- 7 compensation paid in a place that is outside the United States.
- 8 Compensation is paid in this state if:
- 9 (1) the individual's service is performed entirely within the state;
- 10 (2) the individual's service is performed both within and without
- 11 this state, but the service performed without this state is incidental
- 12 to the individual's service within this state; or
- 13 (3) some of the service is performed in this state and:
- 14 (A) the base of operations or, if there is no base of operations,
- 15 the place from which the service is directed or controlled is in
- 16 this state; or
- 17 (B) the base of operations or the place from which the service
- 18 is directed or controlled is not in any state in which some part
- 19 of the service is performed, but the individual is a resident of
- 20 this state.
- 21 (e) The sales factor is a fraction, the numerator of which is the total
- 22 sales of the taxpayer in this state during the taxable year, and the
- 23 denominator of which is the total sales of the taxpayer everywhere
- 24 during the taxable year. Sales include receipts from intangible property
- 25 and receipts from the sale or exchange of intangible property. However,
- 26 with respect to a foreign corporation, the denominator does not include
- 27 sales made in a place that is outside the United States. *Receipts from*
- 28 *intangible personal property are derived from sources within Indiana*
- 29 *if the receipts from the intangible personal property are attributable*
- 30 *to Indiana under section 2.2 of this chapter.* Regardless of the f.o.b.
- 31 point or other conditions of the sale, sales of tangible personal property
- 32 are in this state if:
- 33 (1) the property is delivered or shipped to a purchaser that is
- 34 within Indiana, other than the United States government; or
- 35 (2) the property is shipped from an office, a store, a warehouse, a
- 36 factory, or other place of storage in this state and the purchaser is
- 37 the United States government.
- 38 Gross receipts derived from commercial printing as described in
- 39 IC 6-2.5-1-10 and from the sale of *computer* software shall be treated
- 40 as sales of tangible personal property for purposes of this chapter.
- 41 (f) Sales, other than *receipts from intangible property covered by*
- 42 *subsection (e) and* sales of tangible personal property, are in this state



1 *if* as follows:

2 (1) *the income-producing activity is performed in this state; or*
 3 *The receipts are attributable to Indiana:*

4 (A) *under subsection ~~(r)~~, (s), ~~or~~ (t), **or (u)**; or*

5 (B) *under section 2.2 of this chapter.*

6 (2) *the income-producing activity is performed both within and*
 7 *without this state and a greater proportion of the*
 8 *income-producing activity is performed in this state than in any*
 9 *other state, based on costs of performance. The receipts are from*
 10 *the provision of telecommunications services and broadcast*
 11 *services, provided that:*

12 (A) *all of the costs of performance related to the receipts are*
 13 *attributable to Indiana; or*

14 (B) *if the costs of performance are incurred both within and*
 15 *outside this state, the greater portion of such costs are*
 16 *incurred in this state than in any other state.*

17 (3) *Receipts, other than receipts described in subdivisions (1) and*
 18 *(2), are in this state if the taxpayer's market for the sales is in this*
 19 *state. The taxpayer's market for sales is in this state:*

20 (A) *in the case of sale, rental, lease, or license of real*
 21 *property, if and to the extent the property is located in this*
 22 *state;*

23 (B) *in the case of rental, lease, or license of tangible personal*
 24 *property, if and to the extent the property is located in this*
 25 *state;*

26 (C) *in the case of sale of a service, if and to the extent the*
 27 *benefit of the service is received in this state;*

28 (D) *in the case of intangible property that is rented, leased, or*
 29 *licensed, if and to the extent the property is used in this state,*
 30 *provided that intangible property used in marketing a good or*

31 *service to a consumer is "used in this state" if that good or*
 32 *service is purchased by a consumer who is in this state; and*

33 (E) *in the case of intangible property that is sold, if and to the*
 34 *extent the property is used in this state, provided that:*

35 (i) *a contract right, government license, or similar*
 36 *intangible property that authorizes the holder to conduct a*
 37 *business activity in a specific geographic area is "used in*
 38 *this state" if the geographic area includes all or part of this*
 39 *state;*

40 (ii) *receipts from intangible property sales that are*
 41 *contingent on the productivity, use, or disposition of the*
 42 *intangible property shall be treated as receipts from the*



1 *rental, lease, or licensing of such intangible property under*
 2 *clause (D); and*

3 *(iii) all other receipts from a sale of intangible property*
 4 *shall be excluded from the numerator and denominator of*
 5 *the receipts factor.*

6 *(4) If the state or states of attribution under subdivision (3)*
 7 *cannot be determined, the state or states of attribution shall be*
 8 *determined by the state or states in which the delivery of the*
 9 *service occurs.*

10 *(5) If the state of attribution cannot be determined under*
 11 *subdivision (3) or (4), such receipt shall be excluded from the*
 12 *denominator of the receipts factor.*

13 (g) Rents and royalties from real or tangible personal property,
 14 capital gains, interest, dividends, or patent or copyright royalties, to the
 15 extent that they constitute nonbusiness income, shall be allocated as
 16 provided in subsections (h) through (k).

17 (h)(1) Net rents and royalties from real property located in this state
 18 are allocable to this state.

19 (2) Net rents and royalties from tangible personal property are
 20 allocated to this state:

21 (i) if and to the extent that the property is utilized in this state; or

22 (ii) in their entirety if the taxpayer's commercial domicile is in this
 23 state and the taxpayer is not organized under the laws of or
 24 taxable in the state in which the property is utilized.

25 (3) The extent of utilization of tangible personal property in a state
 26 is determined by multiplying the rents and royalties by a fraction, the
 27 numerator of which is the number of days of physical location of the
 28 property in the state during the rental or royalty period in the taxable
 29 year, and the denominator of which is the number of days of physical
 30 location of the property everywhere during all rental or royalty periods
 31 in the taxable year. If the physical location of the property during the
 32 rental or royalty period is unknown or unascertainable by the taxpayer,
 33 tangible personal property is utilized in the state in which the property
 34 was located at the time the rental or royalty payer obtained possession.

35 (i)(1) Capital gains and losses from sales of real property located in
 36 this state are allocable to this state.

37 (2) Capital gains and losses from sales of tangible personal property
 38 are allocable to this state if:

39 (i) the property had a situs in this state at the time of the sale; or

40 (ii) the taxpayer's commercial domicile is in this state and the
 41 taxpayer is not taxable in the state in which the property had a
 42 situs.



1 (3) Capital gains and losses from sales of intangible personal
 2 property are allocable to this state if the taxpayer's commercial
 3 domicile is in this state.

4 (j) Interest and dividends are allocable to this state if the taxpayer's
 5 commercial domicile is in this state.

6 (k)(1) Patent and copyright royalties are allocable to this state:

7 (i) if and to the extent that the patent or copyright is utilized by
 8 the taxpayer in this state; or

9 (ii) if and to the extent that the patent or copyright is utilized by
 10 the taxpayer in a state in which the taxpayer is not taxable and the
 11 taxpayer's commercial domicile is in this state.

12 (2) A patent is utilized in a state to the extent that it is employed
 13 in production, fabrication, manufacturing, or other processing in
 14 the state or to the extent that a patented product is produced in the
 15 state. If the basis of receipts from patent royalties does not permit
 16 allocation to states or if the accounting procedures do not reflect
 17 states of utilization, the patent is utilized in the state in which the
 18 taxpayer's commercial domicile is located.

19 (3) A copyright is utilized in a state to the extent that printing or
 20 other publication originates in the state. If the basis of receipts
 21 from copyright royalties does not permit allocation to states or if
 22 the accounting procedures do not reflect states of utilization, the
 23 copyright is utilized in the state in which the taxpayer's
 24 commercial domicile is located.

25 (l) If the allocation and apportionment provisions of this article do
 26 not fairly represent the taxpayer's income derived from sources within
 27 the state of Indiana, the taxpayer may petition for or the department
 28 may require, in respect to all or any part of the taxpayer's business
 29 activity, if reasonable:

30 (1) separate accounting;

31 (2) for a taxable year beginning before January 1, 2011, the
 32 exclusion of any one (1) or more of the factors, except the sales
 33 factor;

34 (3) the inclusion of one (1) or more additional factors which will
 35 fairly represent the taxpayer's income derived from sources within
 36 the state of Indiana; or

37 (4) the employment of any other method to effectuate an equitable
 38 allocation and apportionment of the taxpayer's income.

39 Notwithstanding IC 6-8.1-5-1(c), a taxpayer petitioning for, or the
 40 department requiring, the use of an alternative method to effectuate an
 41 equitable allocation and apportionment of the taxpayer's income under
 42 this subsection bears the burden of proof that the allocation and



1 appportionment provisions of this article do not fairly represent the
 2 taxpayer's income derived from sources within this state and that the
 3 alternative method to the allocation and apportionment provisions of
 4 this article is reasonable.

5 (m) In the case of two (2) or more organizations, trades, or
 6 businesses owned or controlled directly or indirectly by the same
 7 interests, the department shall distribute, apportion, or allocate the
 8 income derived from sources within the state of Indiana between and
 9 among those organizations, trades, or businesses in order to fairly
 10 reflect and report the income derived from sources within the state of
 11 Indiana by various taxpayers.

12 (n) For purposes of allocation and apportionment of income under
 13 this article, a taxpayer is taxable in another state if:

14 (1) in that state the taxpayer is subject to a net income tax, a
 15 franchise tax measured by net income, a franchise tax for the
 16 privilege of doing business, or a corporate stock tax; or

17 (2) that state has jurisdiction to subject the taxpayer to a net
 18 income tax regardless of whether, in fact, the state does or does
 19 not.

20 (o) Notwithstanding subsections (l) and (m), the department may
 21 not, under any circumstances, require that income, deductions, and
 22 credits attributable to a taxpayer and another entity be reported in a
 23 combined income tax return for any taxable year, if the other entity is:

24 (1) a foreign corporation; or

25 (2) a corporation that is classified as a foreign operating
 26 corporation for the taxable year by section 2.4 of this chapter.

27 (p) Notwithstanding subsections (l) and (m), the department may not
 28 require that income, deductions, and credits attributable to a taxpayer
 29 and another entity not described in subsection (o)(1) or (o)(2) be
 30 reported in a combined income tax return for any taxable year, unless
 31 the department is unable to fairly reflect the taxpayer's adjusted gross
 32 income for the taxable year through use of other powers granted to the
 33 department by subsections (l) and (m).

34 (q) Notwithstanding subsections (o) and (p), one (1) or more
 35 taxpayers may petition the department under subsection (l) for
 36 permission to file a combined income tax return for a taxable year. The
 37 petition to file a combined income tax return must be completed and
 38 filed with the department not more than thirty (30) days after the end
 39 of the taxpayer's taxable year. *A taxpayer filing a combined income tax*
 40 *return must petition the department within thirty (30) days after the*
 41 *end of the taxpayer's taxable year to discontinue filing a combined*
 42 *income tax return.*



1 (r) *A taxpayer who desires to discontinue filing a combined income*
 2 *tax return for any reason must petition the department within thirty*
 3 *(30) days after the end of the taxpayer's taxable year for permission to*
 4 *discontinue filing a combined income tax return.*

5 ~~(r)~~ (s) This subsection applies to a corporation that is a life
 6 insurance company (as defined in Section 816(a) of the Internal
 7 Revenue Code) or an insurance company that is subject to tax under
 8 Section 831 of the Internal Revenue Code. The corporation's adjusted
 9 gross income that is derived from sources within Indiana is determined
 10 by multiplying the corporation's adjusted gross income by a fraction:

11 (1) the numerator of which is the direct premiums and annuity
 12 considerations received during the taxable year for insurance
 13 upon property or risks in the state; and

14 (2) the denominator of which is the direct premiums and annuity
 15 considerations received during the taxable year for insurance
 16 upon property or risks everywhere.

17 The term "direct premiums and annuity considerations" means the
 18 gross premiums received from direct business as reported in the
 19 corporation's annual statement filed with the department of insurance.

20 ~~(s)~~ (t) This subsection applies to receipts derived from motorsports
 21 racing.

22 (1) Any purse, prize money, or other amounts earned for
 23 placement or participation in a race or portion thereof, including
 24 qualification, shall be attributed to Indiana if the race is conducted
 25 in Indiana.

26 (2) Any amounts received from an individual or entity as a result
 27 of sponsorship or similar promotional consideration for one (1) or
 28 more races shall be in this state in the amount received, multiplied
 29 by the following fraction:

30 (A) The numerator of the fraction is the number of racing
 31 events for which sponsorship or similar promotional
 32 consideration has been paid in a taxable year and that occur in
 33 Indiana.

34 (B) The denominator of the fraction is the total number of
 35 racing events for which sponsorship or similar promotional
 36 consideration has been paid in a taxable year.

37 (3) Any amounts earned as an incentive for placement or
 38 participation in one (1) or more races and that are not covered
 39 under subdivision (1) or (2) or under IC 6-3-2-3.2 shall be
 40 attributed to Indiana in the proportion of the races that occurred
 41 in Indiana.

42 This subsection, as enacted in 2013, is intended to be a clarification of



1 the law and not a substantive change in the law.

2 ~~(t)~~ (u) For purposes of this section and section 2.2 of this chapter,
3 the following apply:

4 (1) For taxable years beginning after December 25, 2016, if a
5 taxpayer is required to include amounts in the taxpayer's federal
6 adjusted gross income, federal taxable income, or IRC 965
7 Transition Tax Statement, line 1 as a result of Section 965 of the
8 Internal Revenue Code, the following apply:

9 (A) For an entity that is not eligible to claim a deduction under
10 IC 6-3-2-12, these amounts shall not be receipts in any taxable
11 year for the entity.

12 (B) For an entity that is eligible to claim a deduction under
13 IC 6-3-2-12, these amounts shall be receipts in the year in
14 which the amounts are reported by the entity as adjusted gross
15 income under this article, but only to the extent of:

16 (i) any amounts includible after application of
17 IC 6-3-1-3.5(b)(13), IC 6-3-1-3.5(d)(12), and
18 IC 6-3-1-3.5(e)(12); minus

19 (ii) the deduction taken under IC 6-3-2-12 with regard to
20 that income.

21 This subdivision applies regardless of the taxable year in which
22 the money or property was actually received.

23 (2) If a taxpayer is required to include amounts in the taxpayer's
24 federal adjusted gross income or federal taxable income as a
25 result of Section 951A of the Internal Revenue Code the
26 following apply:

27 (A) For an entity that is not eligible to claim a deduction under
28 IC 6-3-2-12, the receipts that generated the income shall not be
29 included as a receipt in any taxable year.

30 (B) For an entity that is eligible to claim a deduction under
31 IC 6-3-2-12, the amounts included in federal gross income as
32 a result of Section 951A of the Internal Revenue Code,
33 reduced by the deduction allowable under IC 6-3-2-12 with
34 regard to that income, shall be considered a receipt in the year
35 in which the amounts are includible in federal taxable income.

36 (3) Receipts do not include receipts derived from sources outside
37 the United States to the extent the taxpayer is allowed a deduction
38 or exclusion in determining both the taxpayer's federal taxable
39 income as a result of the federal Tax Cuts and Jobs Act of 2017
40 and the taxpayer's adjusted gross income under this chapter. If any
41 portion of the federal taxable income derived from these receipts
42 is deductible under IC 6-3-2-12, receipts shall be reduced by the



1 proportion of the deduction allowable under IC 6-3-2-12 with
 2 regard to that federal taxable income.
 3 Receipts includible in a taxable year under subdivisions (1) and (2)
 4 shall be considered dividends from investments for apportionment
 5 purposes.

6 ~~(iv)~~ (v) *The following apply:*

7 (1) *The department may adopt rules under IC 4-22, including*
 8 *emergency rules that shall be applied retroactively to January 1,*
 9 *2019, to specify where sales, receipts, income, transactions, or*
 10 *costs are attributable under this section and section 2.2 of this*
 11 *chapter.*

12 (2) *Rules adopted under subdivision (1) must be consistent with*
 13 *the Multistate Tax Commission model regulations for income tax*
 14 *apportionment as in effect on January 1, 2019, including any*
 15 *specialized industry provisions, except to the extent expressly*
 16 *inconsistent with this chapter. A rule is valid unless the rule is not*
 17 *consistent with the Multistate Tax Commission model regulations.*
 18 *If a rule is partially valid and partially invalid, the rule remains*
 19 *in effect to the extent the rule is valid.*

20 (3) *In the absence of rules, or to the extent a rule adopted under*
 21 *subdivision (1) is determined to be invalid, sales shall be sourced*
 22 *in the manner consistent with the Multistate Tax Commission*
 23 *model regulations for income tax apportionment as in effect on*
 24 *January 1, 2019, including any specialized industry provisions,*
 25 *except to the extent expressly inconsistent with this chapter.*

26 SECTION 24. IC 6-3.1-20-7, AS AMENDED BY P.L.108-2019,
 27 SECTION 122, AND AS AMENDED BY P.L.293-2019, SECTION
 28 44, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 29 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The department shall before
 30 July 1 of each year determine the following:

31 (1) The greater of:

32 (A) eight million five hundred thousand dollars (\$8,500,000);

33 or

34 (B) the amount of credits allowed under this chapter for
 35 taxable years ending before January 1 of the year.

36 (2) The quotient of:

37 (A) the amount determined under subdivision (1); divided by

38 (B) four (4).

39 (b) Except as provided in subsection (d), one-half (1/2) of the
 40 amount determined by the department under subsection (a)(2) shall be:

41 (1) deducted each quarter from the riverboat ~~admissions~~
 42 *supplemental wagering* tax revenue otherwise payable to the



- 1 county under IC 4-33-12-8 and the supplemental distribution
 2 otherwise payable to the county under ~~IC 4-33-13-5(g);~~
 3 ~~IC 4-33-13-5(f)~~; and
 4 (2) paid instead to the state general fund.
- 5 (c) Except as provided in subsection (d), one-sixth (1/6) of the
 6 amount determined by the department under subsection (a)(2) shall be:
 7 (1) deducted each quarter from the riverboat ~~admissions~~
 8 ~~supplemental wagering~~ tax revenue otherwise payable under
 9 IC 4-33-12-8 and the supplemental distribution otherwise payable
 10 under ~~IC 4-33-13-5(g)~~ ~~IC 4-33-13-5(f)~~ to each of the following:
 11 (A) The largest city by population located in the county.
 12 (B) The second largest city by population located in the
 13 county.
 14 (C) The third largest city by population located in the county;
 15 and
 16 (2) paid instead to the state general fund.
- 17 (d) If the amount determined by the department under subsection
 18 (a)(1)(B) is less than eight million five hundred thousand dollars
 19 (\$8,500,000), the difference of:
 20 (1) eight million five hundred thousand dollars (\$8,500,000);
 21 minus
 22 (2) the amount determined by the department under subsection
 23 (a)(1)(B);
 24 shall be paid in four (4) equal quarterly payments to the northwest
 25 Indiana regional development authority established by IC 36-7.5-2-1
 26 instead of the state general fund. Any amounts paid under this
 27 subsection shall be used by the northwest Indiana regional
 28 development authority only to establish or improve public mass rail
 29 transportation systems in Lake County.
- 30 SECTION 25. IC 6-3.1-34-20, AS ADDED BY P.L.158-2019,
 31 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2020]: Sec. 20. (a) If the corporation determines that a
 33 taxpayer that has claimed a credit under this chapter is not entitled to
 34 the credit because of the taxpayer's noncompliance with the
 35 requirements of the tax credit agreement or any of the provisions of this
 36 chapter, the corporation shall, after giving the taxpayer an opportunity
 37 to explain the noncompliance:
 38 (1) notify the department of the noncompliance; and
 39 (2) request the department to impose an assessment on the
 40 taxpayer in an amount that may not exceed the sum of any
 41 previously allowed credits under this chapter together with
 42 interest and penalties required or permitted by law.



1 (b) If a credit was assigned under section 14 of this chapter, ~~(before~~
 2 ~~its expiration)~~, the assessment under this section shall be issued against
 3 the taxpayer that could have claimed the credit had no assignment
 4 occurred. If an assessment is issued to a taxpayer, other than an
 5 assignee of a credit that was assigned, the assessment shall not be
 6 offset by any nonrefundable credit. An assessment may not be made
 7 against an assignee of a credit except in the case of fraud by the
 8 assignee in the assignment of the credit. Notwithstanding the
 9 provisions of IC 6-8.1-5-2, an assessment is considered timely if the
 10 department issues a proposed assessment:

11 (1) not later than one hundred eighty (180) days from the date the
 12 department is notified of the noncompliance; or

13 (2) the date on which the proposed assessment could otherwise be
 14 issued in a timely manner under IC 6-8.1-5-2;

15 whichever is later.

16 SECTION 26. IC 6-6-5-7.2, AS AMENDED BY P.L.256-2017,
 17 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 7.2. (a) This section applies to a vehicle that has
 19 been acquired, or brought into the state, or for any other reason
 20 becomes subject to registration after the regular annual registration
 21 date in the year on or before which the owner of the vehicle is required,
 22 under the vehicle registration laws of Indiana, to register vehicles.

23 (b) For taxes due and payable before January 1, 2017, the amount
 24 of tax to be paid by the owner for the remainder of the year shall be
 25 reduced by eight and thirty-three hundredths percent (8.33%) for each
 26 full calendar month that has elapsed since the regular annual
 27 registration date in the year fixed by the motor vehicle registration laws
 28 for annual registration by the owner. The tax shall be paid by the owner
 29 at the time of the registration of the vehicle.

30 (c) For taxes due and payable after December 31, 2016, the tax shall
 31 be paid by the owner at the time of the registration of the vehicle and
 32 is determined as follows:

33 (1) For a vehicle with an initial registration period under
 34 IC 9-18.1-11-3, the amount determined under STEP THREE of
 35 the following formula:

36 STEP ONE: Determine the number of months remaining until
 37 the vehicle's next registration date under IC 9-18.1-11-3. A
 38 partial month shall be rounded up to one (1) month.

39 STEP TWO: Multiply the STEP ONE result by one-twelfth
 40 (1/12).

41 STEP THREE: Multiply the annual excise tax for the vehicle
 42 by the STEP TWO product.



- 1 (2) For a vehicle with a renewal registration period described in
 2 IC 9-18.1-11-3(b), the vehicle excise tax for the current
 3 registration period.
- 4 (d) Except as provided in subsection ~~(g)~~; **(f)**, no reduction in the
 5 applicable annual excise tax will be allowed to an Indiana resident
 6 applicant upon registration of any vehicle that was owned by the
 7 applicant on or prior to the registrant's annual registration period. A
 8 vehicle owned by an Indiana resident applicant that was located in and
 9 registered for use in another state during the same calendar year shall
 10 be entitled to the same reduction when registered in Indiana.
- 11 (e) The owner of a vehicle who sells or otherwise disposes of the
 12 vehicle in a year in which the owner has paid the tax imposed by this
 13 chapter shall receive a credit equal to the remainder of:
- 14 (1) the tax paid for the vehicle; reduced by
 15 (2) one-twelfth (1/12) for each full or partial calendar month that
 16 has elapsed in the registrant's annual registration year before the
 17 date of the sale, destruction, or other disposal of the vehicle.
- 18 If the credit is not fully used within ninety (90) days of the sale,
 19 destruction, or other disposal of the vehicle and the amount of the
 20 credit remaining is at least four dollars (\$4), the bureau shall issue a
 21 refund to the owner in the amount of the unused credit, less a fee of
 22 three dollars (\$3) to the bureau to cover costs of processing the refund,
 23 which may be deducted from the refund. The bureau shall deposit the
 24 fee for processing the refund in the commission fund established by
 25 IC 9-14-14-1. To claim the credit and refund provided by this
 26 subsection, the owner of the vehicle must present to the bureau proof
 27 of sale, destruction, or disposal of the vehicle. Any vehicle excise tax
 28 refund issued under this subsection shall be paid out of the special
 29 account created for settlement of the excise tax collections under
 30 IC 6-6-5-10.
- 31 (f) If the name of the owner of a vehicle is legally changed and the
 32 change has caused a change in the owner's annual registration date, the
 33 excise tax liability of the owner shall be adjusted as follows:
- 34 (1) If the name change requires the owner to register sooner than
 35 the owner would have been required to register if there had been
 36 no name change, the owner shall, at the time the name change is
 37 reported, be authorized a refund from the county treasurer in the
 38 amount of the product of:
- 39 (A) one-twelfth (1/12) of the owner's last preceding annual
 40 excise tax liability; and
 41 (B) the number of full calendar months between the owner's
 42 new regular annual registration month and the next succeeding



- 1 regular annual registration month that is based on the owner's
 2 former name.
- 3 (2) If the name change required the owner to register later than
 4 the owner would have been required to register if there had been
 5 no name change, the vehicle shall be subject to excise tax for the
 6 period between the month in which the owner would have been
 7 required to register if there had been no name change and the new
 8 regular annual registration month in the amount determined under
 9 STEP FOUR of the following formula:
- 10 STEP ONE: Determine the number of full calendar months
 11 between the month in which the owner would have been
 12 required to register if there had been no name change and the
 13 owner's new regular annual registration month.
- 14 STEP TWO: Multiply the STEP ONE amount by one-twelfth
 15 (1/12).
- 16 STEP THREE: Determine the owner's tax liability computed
 17 as of the time the owner would have been required to register
 18 if there had been no name change.
- 19 STEP FOUR: Multiply the STEP TWO product by the STEP
 20 THREE amount.
- 21 SECTION 27. IC 6-6-9.7-7, AS AMENDED BY P.L.109-2019,
 22 SECTION 4, AND AS AMENDED BY P.L.108-2019, SECTION 127,
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) The city-county council of a
 25 county that contains a consolidated city may adopt an ordinance to
 26 impose an excise tax, known as the county supplemental auto rental
 27 excise tax, upon the rental of passenger motor vehicles and trucks in
 28 the county for periods of less than thirty (30) days. The ordinance must
 29 specify that the tax expires December 31, 2027.
- 30 (b) Except as provided in ~~subsection~~ *subsections (c) and (f)*, the
 31 county supplemental auto rental excise tax that may be imposed upon
 32 the rental of a passenger motor vehicle or truck equals two percent
 33 (2%) of the gross retail income received by the retail merchant for the
 34 rental.
- 35 (c) On or before June 30, 2005, the city-county council may, by
 36 ordinance adopted by a majority of the members elected to the
 37 city-county council, increase the tax imposed under subsection (a) from
 38 two percent (2%) to four percent (4%). The ordinance must specify
 39 that:
- 40 (1) if on December 31, 2027, there are obligations owed by the
 41 capital improvement board of managers to the Indiana stadium
 42 and convention building authority or any state agency under



1 IC 5-1-17-26, the original two percent (2%) rate imposed under
 2 subsection (a) continues to be levied after its original expiration
 3 date set forth in subsection (a) and through December 31, 2040;
 4 and

5 (2) the additional rate authorized under this subsection expires on:

6 (A) January 1, 2041;

7 (B) January 1, 2010, if on that date there are no obligations
 8 owed by the capital improvement board of managers to the
 9 Indiana stadium and convention building authority or to any
 10 state agency under IC 5-1-17-26; or

11 (C) October 1, 2005, if on that date there are no obligations
 12 owed by the capital improvement board of managers to the
 13 Indiana stadium and convention building authority or to any
 14 state agency under a lease or a sublease of an existing capital
 15 improvement entered into under IC 5-1-17, unless waived by
 16 the budget director.

17 (d) The amount collected from that portion of county supplemental
 18 auto rental excise tax imposed under:

19 (1) subsection (b) and collected after December 31, 2027; ~~and~~

20 (2) ~~under~~ subsection (c); and

21 (3) *subsection (f)*;

22 shall, in the manner provided by section 11 of this chapter, be
 23 distributed to the capital improvement board of managers operating in
 24 a consolidated city or its designee. So long as there are any current or
 25 future obligations owed by the capital improvement board of managers
 26 to the Indiana stadium and convention building authority created by
 27 IC 5-1-17 or any state agency pursuant to a lease or other agreement
 28 entered into between the capital improvement board of managers and
 29 the Indiana stadium and convention building authority or any state
 30 agency under IC 5-1-17-26, the capital improvement board of managers
 31 or its designee shall deposit the revenues received under this
 32 subsection in a special fund, which may be used only for the payment
 33 of the obligations described in this subsection.

34 (e) After January 1, 2013, and before March 1, 2013, the city-county
 35 council may, by ordinance adopted by a majority of the members
 36 elected to the city-county council, increase the tax rate imposed under
 37 subsection (a) by not more than two percent (2%). The amount
 38 collected from an increase adopted under this subsection shall be
 39 deposited in the sports and convention facilities operating fund
 40 established by IC 36-7-31-16. An increase in the tax rate under this
 41 subsection continues in effect unless the increase is rescinded.
 42 However, any increase in the tax rate under this subsection may not



1 continue in effect after ~~February 28, 2023~~. December 31, 2040.

2 (f) The county supplemental auto rental excise tax does not apply
3 to the sharing of passenger motor vehicles or trucks through a peer to
4 peer vehicle sharing program (as defined in IC 24-4-9.2-4) in the
5 county unless the city-county council adopts an ordinance, by a
6 majority of the members elected to the city-county council, to impose
7 the tax as provided in this section. The city-county council may adopt
8 an ordinance to impose the county supplemental auto rental excise tax
9 on the sharing of passenger motor vehicles or trucks registered in the
10 county for purposes of IC 6-6-5 through a peer to peer vehicle sharing
11 program. The amount of the tax is equal to:

12 (1) the gross retail income received by the peer to peer vehicle
13 sharing program (as defined in IC 24-4-9.2-4) for the sharing of
14 the passenger motor vehicle or truck; multiplied by

15 (2) one percent (1%).

16 The ordinance must specify that the ordinance expires December 31,
17 2027.

18 ~~(g)~~ (g) If a city-county council adopts an ordinance under subsection
19 (a), (c), ~~or~~ (e), or (f), the city-county council shall immediately send a
20 certified copy of the ordinance to the commissioner of the department
21 of state revenue.

22 ~~(g)~~ (h) If a city-county council adopts an ordinance under subsection
23 (a), (c), ~~or~~ (e), or (f) on or before the fifteenth day of a month, the
24 county supplemental auto rental excise tax applies to auto rentals after
25 the last day of the month in which the ordinance is adopted. If the
26 city-county council adopts an ordinance under subsection (a), (c), ~~or~~
27 (e), or (f) after the fifteenth day of a month, the county supplemental
28 auto rental excise tax applies to auto rentals after the last day of the
29 month following the month in which the ordinance is adopted.

30 SECTION 28. IC 6-6-15-3, AS AMENDED BY P.L.234-2019,
31 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
32 JULY 1, 2020]: Sec. 3. (a) An excise tax, known as the heavy
33 equipment rental excise tax, is imposed upon the rental of heavy rental
34 equipment from a retail merchant in Indiana and received from the
35 retail merchant in Indiana. Equipment rented from a location outside
36 Indiana is exempt from the excise tax.

37 (b) The heavy equipment rental excise tax imposed under this
38 chapter is two and twenty-five hundredths percent (2.25%) of the gross
39 retail income received by the retail merchant for the rental.

40 (c) A retail merchant subject to the heavy ~~rental~~ equipment **rental**
41 excise tax is required to collect and remit the excise tax on all rentals
42 of tangible personal property.



1 SECTION 29. IC 6-8.1-1-1, AS AMENDED BY P.L.285-2019,
 2 SECTION 1, AND AS AMENDED BY P.L.108-2019, SECTION 132,
 3 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 4 [EFFECTIVE JULY 1, 2020]: Sec. 1. "Listed taxes" or "taxes" includes
 5 only the pari-mutuel taxes (IC 4-31-9-3 through IC 4-31-9-5); the
 6 supplemental wagering tax (IC 4-33-12); the riverboat wagering tax
 7 (IC 4-33-13); the slot machine wagering tax (IC 4-35-8); the type II
 8 gambling game excise tax (IC 4-36-9); the gross income tax (IC 6-2.1)
 9 (repealed); the utility receipts and utility services use taxes (IC 6-2.3);
 10 the state gross retail and use taxes (IC 6-2.5); the adjusted gross income
 11 tax (IC 6-3); the supplemental net income tax (IC 6-3-8) (repealed); the
 12 county adjusted gross income tax (IC 6-3.5-1.1) (repealed); the county
 13 option income tax (IC 6-3.5-6) (repealed); the county economic
 14 development income tax (IC 6-3.5-7) (repealed); the local income tax
 15 (IC 6-3.6); the auto rental excise tax (IC 6-6-9); the financial
 16 institutions tax (IC 6-5.5); the gasoline tax (IC 6-6-1.1); the special fuel
 17 tax (IC 6-6-2.5); the motor carrier fuel tax (IC 6-6-4.1); a motor fuel tax
 18 collected under a reciprocal agreement under IC 6-8.1-3; the vehicle
 19 excise tax (IC 6-6-5); the aviation fuel excise tax (IC 6-6-13); the
 20 commercial vehicle excise tax (IC 6-6-5.5); the excise tax imposed on
 21 recreational vehicles and truck campers (IC 6-6-5.1); the hazardous
 22 waste disposal tax (IC 6-6-6.6) (repealed); the heavy equipment rental
 23 excise tax (IC 6-6-15); *the vehicle sharing excise tax (IC 6-6-16)*; the
 24 cigarette tax (IC 6-7-1); the beer excise tax (IC 7.1-4-2); the liquor
 25 excise tax (IC 7.1-4-3); the wine excise tax (IC 7.1-4-4); the hard cider
 26 excise tax (IC 7.1-4-4.5); *the malt excise tax (IC 7.1-4-5)*; the
 27 petroleum severance tax (IC 6-8-1); the various innkeeper's taxes
 28 (IC 6-9); the various food and beverage taxes (IC 6-9); the county
 29 admissions tax (IC 6-9-13 and IC 6-9-28); the oil inspection fee
 30 (IC 16-44-2); the penalties assessed for oversize vehicles (IC 9-20-3
 31 and IC 9-20-18); the fees and penalties assessed for overweight
 32 vehicles (IC 9-20-4 and IC 9-20-18); and any other tax or fee that the
 33 department is required to collect or administer.

34 SECTION 30. IC 6-8.1-7-1, AS AMENDED BY P.L.234-2019,
 35 SECTION 32, AND AS AMENDED BY P.L.285-2019, SECTION 2,
 36 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 37 [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) This subsection does not
 38 apply to the disclosure of information concerning a conviction on a tax
 39 evasion charge. Unless in accordance with a judicial order or as
 40 otherwise provided in this chapter, the department, its employees,
 41 former employees, counsel, agents, or any other person may not divulge
 42 the amount of tax paid by any taxpayer, terms of a settlement



1 agreement executed between a taxpayer and the department,
2 investigation records, investigation reports, or any other information
3 disclosed by the reports filed under the provisions of the law relating
4 to any of the listed taxes, including required information derived from
5 a federal return, except to any of the following when it is agreed that
6 the information is to be confidential and to be used solely for official
7 purposes:

8 (1) Members and employees of the department.

9 (2) The governor.

10 (3) A member of the general assembly or an employee of the
11 house of representatives or the senate when acting on behalf of a
12 taxpayer located in the member's legislative district who has
13 provided sufficient information to the member or employee for
14 the department to determine that the member or employee is
15 acting on behalf of the taxpayer.

16 (4) An employee of the legislative services agency to carry out the
17 responsibilities of the legislative services agency under
18 IC 2-5-1.1-7 or another law.

19 (5) The attorney general or any other legal representative of the
20 state in any action in respect to the amount of tax due under the
21 provisions of the law relating to any of the listed taxes.

22 (6) Any authorized officers of the United States.

23 (b) The information described in subsection (a) may be revealed
24 upon the receipt of a certified request of any designated officer of the
25 state tax department of any other state, district, territory, or possession
26 of the United States when:

27 (1) the state, district, territory, or possession permits the exchange
28 of like information with the taxing officials of the state; and

29 (2) it is agreed that the information is to be confidential and to be
30 used solely for tax collection purposes.

31 (c) The information described in subsection (a) relating to a person
32 on public welfare or a person who has made application for public
33 welfare may be revealed to the director of the division of family
34 resources, and to any director of a county office of the division of
35 family resources located in Indiana, upon receipt of a written request
36 from either director for the information. The information shall be
37 treated as confidential by the directors. In addition, the information
38 described in subsection (a) relating to a person who has been
39 designated as an absent parent by the state Title IV-D agency shall be
40 made available to the state Title IV-D agency upon request. The
41 information shall be subject to the information safeguarding provisions
42 of the state and federal Title IV-D programs.



1 (d) The name, address, Social Security number, and place of
 2 employment relating to any individual who is delinquent in paying
 3 educational loans owed to a postsecondary educational institution may
 4 be revealed to that institution if it provides proof to the department that
 5 the individual is delinquent in paying for educational loans. This
 6 information shall be provided free of charge to approved postsecondary
 7 educational institutions (as defined by IC 21-7-13-6(a)). The
 8 department shall establish fees that all other institutions must pay to the
 9 department to obtain information under this subsection. However, these
 10 fees may not exceed the department's administrative costs in providing
 11 the information to the institution.

12 (e) The information described in subsection (a) relating to reports
 13 submitted under IC 6-6-1.1-502 concerning the number of gallons of
 14 gasoline sold by a distributor and IC 6-6-2.5 concerning the number of
 15 gallons of special fuel sold by a supplier and the number of gallons of
 16 special fuel exported by a licensed exporter or imported by a licensed
 17 transporter may be released by the commissioner upon receipt of a
 18 written request for the information.

19 (f) The information described in subsection (a) may be revealed
 20 upon the receipt of a written request from the administrative head of a
 21 state agency of Indiana when:

- 22 (1) the state agency shows an official need for the information;
 23 and
 24 (2) the administrative head of the state agency agrees that any
 25 information released will be kept confidential and will be used
 26 solely for official purposes.

27 (g) The information described in subsection (a) may be revealed
 28 upon the receipt of a written request from the chief law enforcement
 29 officer of a state or local law enforcement agency in Indiana when it is
 30 agreed that the information is to be confidential and to be used solely
 31 for official purposes.

32 (h) The name and address of retail merchants, including township,
 33 as specified in ~~IC 6-2.5-8-1(h)~~ IC 6-2.5-8-1(l) may be released solely
 34 for tax collection purposes to township assessors and county assessors.

35 (i) The department shall notify the appropriate innkeeper's tax
 36 board, bureau, or commission that a taxpayer is delinquent in remitting
 37 innkeepers' taxes under IC 6-9.

38 (j) All information relating to the delinquency or evasion of the
 39 vehicle excise tax may be disclosed to the bureau of motor vehicles in
 40 Indiana and may be disclosed to another state, if the information is
 41 disclosed for the purpose of the enforcement and collection of the taxes
 42 imposed by IC 6-6-5.



1 (k) All information relating to the delinquency or evasion of
 2 commercial vehicle excise taxes payable to the bureau of motor
 3 vehicles in Indiana may be disclosed to the bureau and may be
 4 disclosed to another state, if the information is disclosed for the
 5 purpose of the enforcement and collection of the taxes imposed by
 6 IC 6-6-5.5.

7 (l) All information relating to the delinquency or evasion of
 8 commercial vehicle excise taxes payable under the International
 9 Registration Plan may be disclosed to another state, if the information
 10 is disclosed for the purpose of the enforcement and collection of the
 11 taxes imposed by IC 6-6-5.5.

12 (m) All information relating to the delinquency or evasion of the
 13 excise taxes imposed on recreational vehicles and truck campers that
 14 are payable to the bureau of motor vehicles in Indiana may be disclosed
 15 to the bureau and may be disclosed to another state if the information
 16 is disclosed for the purpose of the enforcement and collection of the
 17 taxes imposed by IC 6-6-5.1.

18 (n) This section does not apply to:

19 (1) the beer excise tax, including brand and packaged type
 20 (IC 7.1-4-2);

21 (2) the liquor excise tax (IC 7.1-4-3);

22 (3) the wine excise tax (IC 7.1-4-4);

23 (4) the hard cider excise tax (IC 7.1-4-4.5);

24 ~~(5) the malt excise tax (IC 7.1-4-5);~~

25 ~~(6) (5) the vehicle excise tax (IC 6-6-5);~~

26 ~~(7) (6) the commercial vehicle excise tax (IC 6-6-5.5); and~~

27 ~~(8) (7) the fees under IC 13-23.~~

28 (o) The name and business address of retail merchants within each
 29 county that sell tobacco products may be released to the division of
 30 mental health and addiction and the alcohol and tobacco commission
 31 solely for the purpose of the list prepared under IC 6-2.5-6-14.2.

32 (p) The name and business address of a person licensed by the
 33 department under IC 6-6 or IC 6-7 may be released for the purpose of
 34 reporting the status of the person's license.

35 (q) The department may release information concerning total
 36 incremental tax amounts under:

37 (1) IC 5-28-26;

38 (2) IC 36-7-13;

39 (3) IC 36-7-26;

40 (4) IC 36-7-27;

41 (5) IC 36-7-31;

42 (6) IC 36-7-31.3; or



- 1 (7) any other statute providing for the calculation of incremental
 2 state taxes that will be distributed to or retained by a political
 3 subdivision or other entity;
 4 to the fiscal officer of the political subdivision or other entity that
 5 established the district or area from which the incremental taxes were
 6 received if that fiscal officer enters into an agreement with the
 7 department specifying that the political subdivision or other entity will
 8 use the information solely for official purposes.
- 9 (r) The department may release the information as required in
 10 IC 6-8.1-3-7.1 concerning:
- 11 (1) an innkeeper's tax, a food and beverage tax, or an admissions
 12 tax under IC 6-9;
 - 13 (2) the supplemental auto rental excise tax under IC 6-6-9.7; and
 - 14 (3) the covered taxes allocated to a professional sports
 15 development area fund, sports and convention facilities operating
 16 fund, or other fund under IC 36-7-31 and IC 36-7-31.3.
- 17 (s) Information concerning state gross retail tax exemption
 18 certificates that relate to a person who is exempt from the state gross
 19 retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as
 20 defined in IC 6-2.5-4-5) or a person selling the services or commodities
 21 listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the
 22 state gross retail and use taxes under IC 6-2.5.
- 23 (t) *The department may release a statement of tax withholding or*
 24 *other tax information statement provided on behalf of a taxpayer to the*
 25 *department to:*
- 26 (1) *the taxpayer on whose behalf the tax withholding or other tax*
 27 *information statement was provided to the department;*
 - 28 (2) *the taxpayer's spouse, if:*
 - 29 (A) *the taxpayer is deceased or incapacitated; and*
 - 30 (B) *the taxpayer's spouse is filing a joint income tax return*
 31 *with the taxpayer; or*
 - 32 (3) *an administrator, executor, trustee, or other fiduciary acting*
 33 *on behalf of the taxpayer if the taxpayer is deceased.*
- 34 SECTION 31. IC 7.1-3-20-28.5, AS ADDED BY P.L.285-2019,
 35 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 36 JULY 1, 2020]: Sec. 28.5. (a) This section applies to the premises of a:
 37 (1) civic center permit; or
 38 (2) ~~retail~~ **retailer's** permit that operates as a recreational facility
 39 offering bowling, arcade games, and outside volleyball courts or
 40 other outside recreational games on the licensed premises.
- 41 (b) In accordance with subsection (c), the holder of a:
 42 (1) civic center permit; or



1 (2) ~~retail~~ **retailer's** permit described in subsection (a)(2) which
 2 has a gross business of at least one million dollars (\$1,000,000)
 3 in the retail sale of food;
 4 may, subject to the approval of the commission, sell or dispense
 5 alcoholic beverages for which the permittee holds the appropriate
 6 permit, for on-premises consumption only, from a bar that is located on
 7 an outside patio, porch, veranda, terrace, or rooftop of a building that
 8 is contiguous to the main building of the licensed premises.

9 (c) The holder of the civic center or ~~retail~~ **retailer's** permit
 10 described in subsection (a)(2) may sell or dispense alcoholic beverages
 11 as provided under subsection (b) only if all the following conditions are
 12 met:

13 (1) The outside area described in subsection (b) is:

14 (A) part of the licensed premises; and

15 (B) clearly delineated in some manner by a fence, hedge, rail,
 16 wall, or similar barrier.

17 (2) Except as provided in IC 7.1-5-7-11, if minors are allowed on
 18 the premises:

19 (A) the bar area must be separated from the outside dining
 20 area where minors may be served by a structure or barrier that
 21 reasonably deters free access and egress, without requirement
 22 for doors or gates; and

23 (B) a conspicuous sign must be posted by the barrier described
 24 in clause (A) stating that minors may not cross the barrier to
 25 enter the bar area.

26 SECTION 32. IC 7.1-5-9-10, AS AMENDED BY P.L.279-2019,
 27 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2020]: Sec. 10. (a) Except as provided in subsection (b), it is
 29 unlawful for a holder of a retailer's permit of any type to acquire, hold,
 30 own, or possess an interest of any type in a manufacturer's or
 31 wholesaler's permit of any type.

32 (b) It is lawful for a holder of a retailer's permit of any type to
 33 acquire, hold, own, or possess an interest of any type in any of the
 34 following:

35 (1) A brewer's permit issued under IC 7.1-3-2-2(b).

36 (2) An artisan distiller's permit issued under IC 7.1-3-27-2.

37 (3) A farm winery permit issued under IC 7.1-3-12-3. ~~and~~

38 (4) A distiller's permit under IC 7.1-3-7-1, if the holder of the
 39 distiller's permit also holds an interest in an artisan distiller's
 40 permit as described in IC 7.1-3-27-2.

41 (c) It is lawful for the holder of a food hall vendor's permit under
 42 IC 7.1-3-20-30 to acquire, hold, own, or possess an interest of any type



1 in a brewer's permit issued under IC 7.1-3-2-2, a farm winery permit
 2 issued under IC 7.1-3-12-3, or an artisan distiller's permit issued under
 3 IC 7.1-3-27-2. However, it is unlawful and a violation of subsection (a)
 4 for the holder of a food hall master permit under IC 7.1-3-20-29 to have
 5 ownership or control in the farm winery permit, artisan distiller's
 6 permit, or brewer's permit or in the farm winery's, artisan distiller's, or
 7 the brewer's food hall vendor's permit.

8 (d) A person who knowingly or intentionally violates subsection (a)
 9 commits a Class B misdemeanor.

10 SECTION 33. IC 7.1-5-10-12, AS AMENDED BY P.L.285-2019,
 11 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 12 JULY 1, 2020]: Sec. 12. (a) Except as provided in subsections (b)
 13 through (d) and subsection ~~(f)~~, (g), it is unlawful for a permittee to sell,
 14 offer to sell, purchase or receive, an alcoholic beverage for anything
 15 other than cash. A permittee who extends credit in violation of this
 16 section shall have no right of action on the claim.

17 (b) A permittee may credit to a purchaser the actual price charged
 18 for a package or an original container returned by the original
 19 purchaser as a credit on a sale and refund to a purchaser the amount
 20 paid by the purchaser for a container, or as a deposit on a container, if
 21 it is returned to the permittee.

22 (c) A manufacturer may extend usual and customary credit for
 23 alcoholic beverages sold to a customer who maintains a place of
 24 business outside this state when the alcoholic beverages are actually
 25 shipped to a point outside this state.

26 (d) An artisan distiller, a distiller, or a liquor or wine wholesaler
 27 may extend credit on liquor, flavored malt beverages, and wine sold to
 28 a permittee for a period of fifteen (15) days from the date of invoice,
 29 date of invoice included. However, if the fifteen (15) day period passes
 30 without payment in full, the wholesaler shall sell to that permittee on
 31 a cash on delivery basis only.

32 (e) A person who knowingly or intentionally violates this section
 33 commits a Class B misdemeanor.

34 (f) Nothing in this section may be construed to prohibit a hotel,
 35 restaurant, caterer, or a club that is not open to the general public from
 36 extending credit to a consumer purchasing alcohol for personal use at
 37 any time.

38 (g) Nothing in this section may be construed to prohibit a retailer or
 39 dealer from accepting a:

- 40 (1) credit card;
- 41 (2) debit card;
- 42 (3) charge card; or



1 (4) stored value card;
 2 from a consumer purchasing alcohol for personal use.

3 SECTION 34. IC 8-1-2.4-4, AS AMENDED BY P.L.264-2017,
 4 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2020]: Sec. 4. (a) Subject to section 5 of this chapter, the
 6 commission shall require electric utilities and steam utilities to enter
 7 into long term contracts to:

8 (1) purchase or wheel electricity or useful thermal energy from
 9 alternate energy production facilities, cogeneration facilities, or
 10 small hydro facilities located in the utility's service territory,
 11 under the terms and conditions that the commission finds:

12 (A) are just and economically reasonable to the corporation's
 13 ratepayers;

14 (B) are nondiscriminatory to alternate energy producers,
 15 cogenerators, and small hydro producers; and

16 (C) will further the policy stated in section 1 of this chapter;
 17 and

18 (2) provide for the availability of supplemental or backup power
 19 to alternate energy production facilities, cogeneration facilities, or
 20 small hydro facilities on a nondiscriminatory basis and at just and
 21 reasonable rates.

22 (b) Upon application by the owner or operator of any alternate
 23 energy production facility, cogeneration facility, or small hydro facility
 24 or any interested party, the commission shall establish for the affected
 25 utility just and economically reasonable rates for electricity purchased
 26 under subsection (a)(1). The rates shall be established at levels
 27 sufficient to stimulate the development of alternate energy production,
 28 cogeneration, and small hydro facilities in Indiana, and to encourage
 29 the continuation of existing capacity from those facilities.

30 (c) The commission shall base the rates for new facilities or new
 31 capacity from existing facilities on the following factors:

32 (1) The estimated capital cost of the next generating plant,
 33 including related transmission facilities, to be placed in service by
 34 the utility.

35 (2) The term of the contract between the utility and the seller.

36 (3) A levelized annual carrying charge based upon the term of the
 37 contract and determined in a manner consistent with both the
 38 methods and the current interest or return requirements associated
 39 with the utility's new construction program.

40 (4) The utility's annual energy costs, including current fuel costs,
 41 related operation and maintenance costs, and any other
 42 energy-related costs considered appropriate by the commission.



1 (d) The commission shall base the rates for existing facilities on the
 2 factors listed in subsection (c). However, the commission shall also
 3 consider the original cost less depreciation of existing facilities and
 4 may establish a rate for existing facilities that is less than the rate
 5 established for new facilities.

6 (e) In the case of a utility that purchases all or substantially all of its
 7 electricity requirements, the rates established under this section must
 8 be equal to the current cost to the utility of similar types and quantities
 9 of electrical service.

10 (f) In lieu of the other procedures provided by this section, a utility
 11 and an owner or operator of an alternate energy production facility,
 12 cogeneration facility, or small hydro facility may enter into a long term
 13 contract in accordance with subsection (a) and may agree to rates for
 14 purchase and sale transactions. A contract entered into under this
 15 subsection must be filed with the commission in the manner provided
 16 by IC 8-1-2-42.

17 (g) This section does not require an electric utility or steam utility
 18 to:

- 19 (1) construct any additional facilities unless those facilities are
 20 paid for by the owner or operator of the affected alternate energy
 21 production facility, cogeneration facility, or small hydro facility;
 22 or
- 23 (2) distribute, transmit, deliver, or wheel electricity from a private
 24 generation project.

25 ~~(h) The commission shall do the following not later than November~~
 26 ~~1, 2018:~~

- 27 ~~(1) Review the rates charged by electric utilities under subsection~~
 28 ~~(a)(2) and section 6(e) of this chapter.~~
- 29 ~~(2) Identify the extent to which the rates offered by electric~~
 30 ~~utilities under subsection (a)(2) and section 6(e) of this chapter:~~
 - 31 ~~(A) are cost based;~~
 - 32 ~~(B) are nondiscriminatory; and~~
 - 33 ~~(C) do not result in the subsidization of costs within or among~~
 34 ~~customer classes.~~
- 35 ~~(3) Report the commission's findings under subdivisions (1) and~~
 36 ~~(2) to the interim study committee on energy, utilities, and~~
 37 ~~telecommunications established by IC 2-5-1.3-4(8).~~

38 ~~This subsection expires November 2, 2018.~~

39 SECTION 35. IC 8-6-2.1-3 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) The Indiana ~~state~~
 41 ~~highway commission~~ **department of transportation** shall participate
 42 in the proceedings and in the cost of any improvements made pursuant

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1 to the proceedings provided for by this chapter if any improvements
 2 involve a highway which is part of the state highway system or a street
 3 or highway selected by the Indiana ~~state highway commission~~
 4 **department of transportation** as a route of a highway in the state
 5 highway system.

6 (b) If the Indiana ~~state highway commission~~ **department of**
 7 **transportation** participates in any proceedings as set out in this
 8 chapter and in the cost of improvements made pursuant to the
 9 proceedings, the county in which the city is located shall also
 10 participate in the proceedings and in the cost of any improvements that
 11 are made pursuant to the proceedings.

12 SECTION 36. IC 8-6-2.1-5 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) If the Indiana
 14 ~~state highway commission~~ **department of transportation** and the
 15 county in which the city is located participate in the proceedings, the
 16 Indiana ~~state highway commission~~ **department of transportation** and
 17 the county shall become parties to the agreement, and the agreement or
 18 agreements shall be included in and be a part of the resolution for the
 19 improvement and shall be subject to the final confirmation, or
 20 modification and confirmation, or rescission of the resolution, but no
 21 modification of the agreement or agreements shall be effective without
 22 the written consent of the railroad company affected; and the consent
 23 shall be filed with the board.

24 (b) The maps, plans and specifications shall be submitted by the
 25 engineer selected by the board to the Indiana ~~state highway commission~~
 26 **department of transportation** and to the board of commissioners of
 27 the county in which the city is located, and if the maps, plans and
 28 specifications meet the approval of the Indiana ~~state highway~~
 29 ~~commission~~ **department of transportation** and the board of
 30 commissioners, the approval shall be endorsed in writing on the
 31 documents.

32 (c) No further proceedings may be had pursuant to this chapter until
 33 the general maps, plans and specifications have been approved by the
 34 Indiana ~~state highway commission~~ **department of transportation** and
 35 the board of commissioners of the county.

36 SECTION 37. IC 8-6-2.1-6 IS AMENDED TO READ AS
 37 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) After the general
 38 maps, plans and specifications are approved by the Indiana ~~state~~
 39 ~~highway commission~~ **department of transportation** and the board of
 40 commissioners of the county, they shall be filed with the board by the
 41 engineer. The board shall then adopt a resolution ordering the
 42 separation or alteration of grades or relocation and reconstruction of the



1 facilities, or any part of them, as provided for in the maps, plans,
 2 specifications and agreements and ordering the acquisition of the
 3 property described within, and adopting all maps, plans, specifications,
 4 agreements, descriptions and the estimate of cost, allocating the
 5 portions of work to be done by the various parties, prescribing the time
 6 within which the several portions of the work shall be done, and
 7 declaring that the improvement provided for will be of public necessity
 8 and convenience.

9 (b) The resolution, including all maps, plans, specifications,
 10 agreements, descriptions and estimate, shall be open to inspection at
 11 the office of the board by all persons interested in or affected by them.

12 SECTION 38. IC 8-6-2.1-9 IS AMENDED TO READ AS
 13 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) Upon the
 14 adoption of the resolution for separation or alteration of grades, the
 15 board shall cause notice of the adoption and intention, and of the fact
 16 that the maps, plans, specifications, agreements and estimates have
 17 been prepared and can be inspected, to be published in accordance with
 18 IC 5-3-1. The notice shall name a day not less than twenty (20) days
 19 after the date of the last publication on which the board will receive or
 20 hear remonstrances from persons interested in or affected by the
 21 proceedings, and when it will determine the public necessity and
 22 convenience of the project.

23 (b) A like notice shall be sent by mail to the owners of all lands to
 24 be appropriated under and by the resolution, and in case any landowner
 25 is a nonresident and ~~his~~ **the nonresident owner's** place of residence is
 26 known, a like notice shall be mailed to ~~him~~, **the nonresident owner**,
 27 but in event the nonresident owner's residence is unknown by the
 28 board, then ~~he~~ **the nonresident owner** is considered to have been
 29 notified of the pendency of the proceedings by the publication of
 30 notice. A like notice shall also be served on a resident agent or officer
 31 of any railroad company or street railway company whose tracks are
 32 affected by the proceeding, but failure to serve the notice shall not
 33 invalidate the jurisdiction of the board in the premises.

34 (c) If the Indiana ~~state highway commission~~ **department of**
 35 **transportation** and the county in which the city is located participate
 36 in the proceedings, then a like notice shall be served upon the ~~state~~
 37 ~~highway commission~~ **Indiana department of transportation** and
 38 upon the board of commissioners of the county.

39 SECTION 39. IC 8-6-2.1-15 IS AMENDED TO READ AS
 40 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15. The city, by its
 41 board of public works or board of public works and safety, the Indiana
 42 ~~state highway commission~~, **department of transportation**, the county



1 in which the city is located, by its board of commissioners, and the
 2 railroad company or companies whose track or tracks the improvement
 3 authorized in this chapter concern, may enter into a written agreement
 4 as to the plan of proceeding with the work, the allocation of the
 5 portions to be done by the respective parties, the division of cost
 6 between railroads, the amount of work to be done annually, the time
 7 within which the entire work is to be completed, the method and times
 8 of making equitable settlements of the cost between the parties, and
 9 any other matters tending to expedite the efficient and economical
 10 completion of the improvement. The agreement, however, may not
 11 have the effect of increasing the total cost of the improvement above
 12 the estimate. The agreement shall be filed with the board and
 13 considered a part of the resolution and constitutes the basis of all
 14 proceedings on the matters embraced in the agreement.

15 SECTION 40. IC 8-6-2.1-17 IS AMENDED TO READ AS
 16 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17. (a) The total cost
 17 of the improvement shall be borne by all of the parties in interest, in
 18 accordance with a written agreement or written agreements to be
 19 entered into by all the parties, fixing the portion of the total cost to be
 20 borne by each party subject, however, to the cost formula requirements
 21 set forth in section 4 of this chapter. The total cost shall be divided
 22 among and paid by the parties in accordance with the agreement or
 23 agreements. The portion of the total cost to be borne by the city does
 24 not constitute an indebtedness or obligation of the city in its corporate
 25 capacity, but shall be payable only out of special taxes and benefit
 26 assessments as provided by this chapter.

27 (b) The Indiana ~~state highway commission~~, **department of**
 28 **transportation**, any city affected by this chapter, and the county in
 29 which the city is located may each respectively enter into a written
 30 agreement or written agreements.

31 (c) The agreement or agreements shall be executed on behalf of the
 32 Indiana ~~state highway commission~~ **department of transportation** by
 33 the members of it and shall be binding upon the Indiana ~~state highway~~
 34 ~~commission~~. **department of transportation**. The agreement or
 35 agreements shall be executed on behalf of the city by the board and
 36 shall be binding on the city. The agreement or agreements shall be
 37 executed on behalf of the county by the board of county commissioners
 38 and shall be binding on the county.

39 (d) To the extent that funds of any federal agency may be available
 40 to the Indiana ~~state highway commission~~ **department of**
 41 **transportation** for use in paying any portion of the total cost which
 42 may be chargeable to or assumed by the Indiana ~~state highway~~



1 ~~commission, department of transportation,~~ the Indiana ~~state highway~~
 2 ~~commission department of transportation~~ may use the federal funds,
 3 if permitted by applicable federal laws, for the payment of the cost or
 4 any portion of it, or for the payment of all or any portion of either the
 5 city's or county's share of the cost; or the Indiana ~~state highway~~
 6 ~~commission department of transportation~~ may use the federal funds
 7 for any combination of these purposes. The board may apply for,
 8 accept, and use grants, loans or other financial assistance from any
 9 municipal, county, state, or federal government agency. To the extent
 10 any funds of any federal agency may be available to the city or the
 11 county for use in paying the costs, the city and county may use the
 12 federal funds, if permitted by applicable federal laws, for the payment
 13 of any portion of the cost which is chargeable to or assumed by the city
 14 and county.

15 SECTION 41. IC 8-6-2.1-20, AS AMENDED BY P.L.84-2016,
 16 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 17 JULY 1, 2020]: Sec. 20. (a) The board, through its engineer, shall keep
 18 an account of the total cost of the improvement, of all disbursements
 19 made during the course of the work, and of all equitable settlements
 20 between the parties contributing to the cost; but the total cost may not
 21 exceed the estimate adopted in the resolution.

22 (b) From time to time during the progress of the work, and upon
 23 completion of the improvement, the board shall make and adjust
 24 equitable settlements and payments between the parties contributing to
 25 the cost of the improvement so that the total cost of the improvement
 26 is apportioned between the parties as determined by the board
 27 consistent with this chapter.

28 (c) The equitable settlements and payments shall be made by the
 29 board, either on its own initiative or on petition of any railroad
 30 company charged with the work or any part of the work, or on petition
 31 of either the Indiana ~~state highway commission department of~~
 32 ~~transportation~~ or of the county in which the city is located, if the
 33 Indiana ~~state highway commission department of transportation~~ and
 34 the county participate in the cost of the improvement.

35 (d) Any adjustment or adjustments are binding on all of the parties
 36 unless any aggrieved party, within sixty (60) days after the entry of an
 37 order of equitable settlement made by the board, files the aggrieved
 38 party's complaint to review the adjustment in the circuit court, superior
 39 court, or probate court of the county in which the city is located. The
 40 decree of the court is final. The railroad company or companies, shall,
 41 upon the adjustment or decree, pay their portions of the cost as
 42 directed. The Indiana ~~state highway commission department of~~



1 **transportation** shall, upon the adjustment or decree, pay its portion of
 2 the costs as directed, and the payment shall be made out of the funds
 3 of the ~~commission~~ **Indiana department of transportation** or funds
 4 appropriated for the use of the ~~commission~~. **Indiana department of**
 5 **transportation**. The county council of the county in which the city is
 6 located shall provide sufficient funds to pay the county's share of the
 7 cost of the improvement, either by appropriating the necessary amount
 8 of money from available funds on hand, or by the sale of bonds. Upon
 9 each adjustment or decree, the county in which the city is located shall
 10 pay the county's portion of the cost as directed by the adjustment or
 11 decree out of the funds provided by the county council. Upon each
 12 adjustment or decree, the city controller or clerk-treasurer shall draw
 13 the city controller's or clerk-treasurer's warrant or warrants in payment
 14 of the city's portion of the cost.

15 (e) All warrants may be drawn only against the special fund arising
 16 from the special tax and special assessments provided for in this
 17 chapter and from equitable settlements.

18 (f) The board may adopt supplemental resolutions and enter orders
 19 from time to time as necessary to carry out the purpose of the
 20 resolution.

21 SECTION 42. IC 8-22-3.5-9, AS AMENDED BY P.L.214-2019,
 22 SECTION 30, AND AS AMENDED BY P.L.257-2019, SECTION 81,
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2020]: Sec. 9. (a) As used in this section, "base
 25 assessed value" means, subject to subsection (k):

26 (1) the net assessed value of all the tangible property as finally
 27 determined for the assessment date immediately preceding the
 28 effective date of the allocation provision of the commission's
 29 resolution adopted under section 5 or 9.5 of this chapter,
 30 notwithstanding the date of the final action taken under section 6
 31 of this chapter; plus

32 (2) to the extent it is not included in subdivision (1), the net
 33 assessed value of property that is assessed as residential property
 34 under the rules of the department of local government finance,
 35 *within the airport development zone*, as finally determined for *any*
 36 *the current* assessment date. *after the effective date of the*
 37 *allocation provision.*

38 However, subdivision (2) applies only to an airport development zone
 39 established after June 30, 1997, and the portion of an airport
 40 development zone established before June 30, 1997, that is added to an
 41 existing airport development zone.

42 (b) A resolution adopted under section 5 of this chapter and



1 confirmed under section 6 of this chapter must include a provision with
 2 respect to the allocation and distribution of property taxes for the
 3 purposes and in the manner provided in this section.

4 (c) The allocation provision must:

- 5 (1) apply to the entire airport development zone; and
 6 (2) require that any property tax on taxable tangible property
 7 subsequently levied by or for the benefit of any public body
 8 entitled to a distribution of property taxes in the airport
 9 development zone be allocated and distributed as provided in
 10 subsections (d) and (e).

11 (d) Except as otherwise provided in this section:

- 12 (1) the proceeds of the taxes attributable to the lesser of:
 13 (A) the assessed value of the tangible property for the
 14 assessment date with respect to which the allocation and
 15 distribution is made; or
 16 (B) the base assessed value;

17 shall be allocated and, when collected, paid into the funds of the
 18 respective taxing units; and

- 19 (2) the excess of the proceeds of the property taxes imposed for
 20 the assessment date with respect to which the allocation and
 21 distribution are made that are attributable to taxes imposed after
 22 being approved by the voters in a referendum or local public
 23 question conducted after April 30, 2010, not otherwise included
 24 in subdivision (1) shall be allocated to and, when collected, paid
 25 into the funds of the taxing unit for which the referendum or local
 26 public question was conducted.

27 (e) All of the property tax proceeds in excess of those described in
 28 subsection (d) shall be allocated to the eligible entity for the airport
 29 development zone and, when collected, paid into special funds as
 30 follows:

- 31 (1) The commission may determine that a portion of tax proceeds
 32 shall be allocated to a training grant fund to be expended by the
 33 commission without appropriation solely for the purpose of
 34 reimbursing training expenses incurred by public or private
 35 entities in the training of employees for the qualified airport
 36 development project.

- 37 (2) The commission may determine that a portion of tax proceeds
 38 shall be allocated to a debt service fund and dedicated to the
 39 payment of principal and interest on revenue bonds or a loan
 40 contract of the board of aviation commissioners or airport
 41 authority for a qualified airport development project, to the
 42 payment of leases for a qualified airport development project, or



1 to the payment of principal and interest on bonds issued by an
 2 eligible entity to pay for qualified airport development projects in
 3 the airport development zone or serving the airport development
 4 zone.

5 (3) The commission may determine that a part of the tax proceeds
 6 shall be allocated to a project fund and used to pay expenses
 7 incurred by the commission for a qualified airport development
 8 project that is in the airport development zone or is serving the
 9 airport development zone.

10 (4) Except as provided in subsection (f), all remaining tax
 11 proceeds after allocations are made under subdivisions (1), (2),
 12 and (3) shall be allocated to a project fund and dedicated to the
 13 reimbursement of expenditures made by the commission for a
 14 qualified airport development project that is in the airport
 15 development zone or is serving the airport development zone.

16 (f) Before July 15 of each year, the commission shall do the
 17 following:

18 (1) Determine the amount, if any, by which tax proceeds allocated
 19 to the project fund in subsection (e)(3) in the following year will
 20 exceed the amount necessary to satisfy amounts required under
 21 subsection (e).

22 (2) Provide a written notice to the county auditor and the officers
 23 who are authorized to fix budgets, tax rates, and tax levies under
 24 IC 6-1.1-17-5 for each of the other taxing units that is wholly or
 25 partly located within the allocation area. The notice must:

26 (A) state the amount, if any, of excess tax proceeds that the
 27 commission has determined may be allocated to the respective
 28 taxing units in the manner prescribed in subsection (d)(1); or

29 (B) state that the commission has determined that there are no
 30 excess tax proceeds that may be allocated to the respective
 31 taxing units in the manner prescribed in subsection (d)(1).

32 The county auditor shall allocate to the respective taxing units the
 33 amount, if any, of excess tax proceeds determined by the
 34 commission.

35 (g) When money in the debt service fund and in the project fund is
 36 sufficient to pay all outstanding principal and interest (to the earliest
 37 date on which the obligations can be redeemed) on revenue bonds
 38 issued by the board of aviation commissioners or airport authority for
 39 the financing of qualified airport development projects, all lease rentals
 40 payable on leases of qualified airport development projects, and all
 41 costs and expenditures associated with all qualified airport
 42 development projects, money in the debt service fund and in the project



1 fund in excess of those amounts shall be paid to the respective taxing
2 units in the manner prescribed by subsection (d)(1).

3 (h) Property tax proceeds allocable to the debt service fund under
4 subsection (e)(2) must, subject to subsection (g), be irrevocably
5 pledged by the eligible entity for the purpose set forth in subsection
6 (e)(2).

7 (i) Notwithstanding any other law, each assessor shall, upon petition
8 of the commission, reassess the taxable tangible property situated upon
9 or in, or added to, the airport development zone effective on the next
10 assessment date after the petition.

11 (j) Notwithstanding any other law, the assessed value of all taxable
12 tangible property in the airport development zone, for purposes of tax
13 limitation, property tax replacement, and formulation of the budget, tax
14 rate, and tax levy for each political subdivision in which the property
15 is located is the lesser of:

- 16 (1) the assessed value of the tangible property as valued without
- 17 regard to this section; or
- 18 (2) the base assessed value.

19 (k) If the commission confirms, or modifies and confirms, a
20 resolution under section 6 of this chapter and the commission makes
21 either of the filings required under section 6(c) of this chapter after the
22 first anniversary of the effective date of the allocation provision, the
23 auditor of the county in which the airport development zone is located
24 shall compute the base assessed value for the allocation area using the
25 assessment date immediately preceding the later of:

- 26 (1) the date on which the documents are filed with the county
- 27 auditor; or
- 28 (2) the date on which the documents are filed with the department
- 29 of local government finance.

30 SECTION 43. IC 9-18.1-5-5, AS AMENDED BY P.L.256-2017,
31 SECTION 114, IS AMENDED TO READ AS FOLLOWS
32 [EFFECTIVE JULY 1, 2020]: Sec. 5. The fee to register a collector
33 vehicle is sixteen dollars and thirty-five cents (\$16.35). The fee shall
34 be distributed as follows:

- 35 (1) Twenty-five cents (\$0.25) to the state ~~police building~~
36 **construction** fund.
- 37 (2) Fifty cents (\$0.50) to the state motor vehicle technology
38 account.
- 39 (3) Two dollars and ninety cents (\$2.90) to the highway, road and
40 street fund.
- 41 (4) Four dollars (\$4) to the crossroads 2000 fund.
- 42 (5) One dollar and twenty-five cents (\$1.25) to the integrated



1 public safety communications fund.

2 (6) Three dollars and ten cents (\$3.10) to the commission fund.

3 (7) Any remaining amount to the motor vehicle highway account.

4 SECTION 44. IC 9-18.1-11-6, AS AMENDED BY P.L.108-2019,
5 SECTION 176, AND AS AMENDED BY P.L.178-2019, SECTION
6 42, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
7 [EFFECTIVE JULY 1, 2020]: Sec. 6. (a) A person that sells or
8 otherwise disposes of a vehicle, *including a wrecked or destroyed*
9 *vehicle*, owned by the person before the date on which the vehicle's
10 registration expires may apply to the bureau to transfer the registration
11 and license plates to a vehicle acquired or owned by the person.

12 (b) This subsection applies if the vehicle to which the registration
13 and license plate are transferred is of the same type and in the same
14 weight class as the vehicle for which the registration and license plate
15 were originally issued. The bureau shall transfer the registration and
16 license plate and issue an amended certificate of registration to the
17 person applying for the transfer after the person pays the following:

18 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be
19 distributed as follows:

20 (A) Twenty-five cents (\$0.25) to the state *police building*
21 *account: construction fund*.

22 (B) Fifty cents (\$0.50) to the state motor vehicle technology
23 fund.

24 (C) One dollar (\$1) to the crossroads 2000 fund.

25 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
26 highway account.

27 (E) One dollar and twenty-five cents (\$1.25) to the integrated
28 public safety communications fund.

29 (F) Five dollars (\$5) to the commission fund.

30 (2) Any additional excise taxes owed under IC 6-6 on the vehicle
31 to which the registration is transferred.

32 (c) This subsection applies if a vehicle to which the registration is
33 transferred is of a different type or in a different weight class than the
34 vehicle for which the registration and license plate were originally
35 issued. The bureau shall transfer the registration and license plate and
36 issue to the person applying for the transfer an amended certificate of
37 registration and, if necessary, a new license plate or other proof of
38 registration under this article or IC 9-18.5 after the person pays the
39 following:

40 (1) A fee of nine dollars and fifty cents (\$9.50). The fee shall be
41 distributed as follows:

42 (A) Twenty-five cents (\$0.25) to the state *police building*



- 1 *account: construction fund.*
- 2 (B) Fifty cents (\$0.50) to the state motor vehicle technology
- 3 fund.
- 4 (C) One dollar (\$1) to the crossroads 2000 fund.
- 5 (D) One dollar and fifty cents (\$1.50) to the motor vehicle
- 6 highway account.
- 7 (E) One dollar and twenty-five cents (\$1.25) to the integrated
- 8 public safety communications fund.
- 9 (F) Five dollars (\$5) to the commission fund.
- 10 (2) Any additional excise taxes owed under IC 6-6 on the vehicle
- 11 to which the registration is transferred.
- 12 (3) If the fee to register the vehicle to which the registration is
- 13 transferred exceeds by more than ten dollars (\$10) the fee to
- 14 register the vehicle for which the registration was originally
- 15 issued, the amount determined under the following formula:
- 16 STEP ONE: Determine the number of months between:
- 17 (i) the date on which the vehicle to which the registration is
- 18 transferred was acquired; and
- 19 (ii) the next registration date under this chapter for a vehicle
- 20 registered by the person.
- 21 A partial month shall be rounded to one (1) month.
- 22 STEP TWO: Multiply the STEP ONE result by one-twelfth
- 23 (1/12).
- 24 STEP THREE: Determine the difference between:
- 25 (i) the registration fee for the vehicle to which the
- 26 registration is transferred; minus
- 27 (ii) the registration fee for the vehicle for which the
- 28 registration was originally issued.
- 29 STEP FOUR: Determine the product of:
- 30 (i) the STEP TWO result; multiplied by
- 31 (ii) the STEP THREE result.
- 32 A fee collected under this subdivision shall be deposited in the
- 33 motor vehicle highway account.
- 34 (d) A person may register a vehicle to which a registration is
- 35 transferred under this section:
- 36 (1) individually; or
- 37 (2) with one (1) or more other persons.
- 38 SECTION 45. IC 9-21-11-13.1, AS ADDED BY P.L.206-2019,
- 39 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 40 JULY 1, 2020]: Sec. 13.1. (a) An electric bicycle is not a motor vehicle
- 41 (as defined in IC 9-13-2-105).
- 42 (b) Except as otherwise provided in this section, an operator of an



- 1 electric bicycle is:
- 2 (1) subject to all of the duties; and
- 3 (2) entitled to all of the rights and privileges;
- 4 of a bicycle operator.
- 5 (c) Except as otherwise provided in this section, an electric bicycle
- 6 shall be regulated as a bicycle.
- 7 (d) The operator of an electric bicycle is not subject to:
- 8 (1) IC 9-24 (driver's licenses); or
- 9 (2) IC 9-25 (financial responsibility).
- 10 (e) An electric bicycle is not subject to:
- 11 (1) IC 9-17 (certificates of title);
- 12 (2) IC 9-18.1 (motor vehicle registration); or
- 13 (3) IC 14-16-1 (off-road vehicles).
- 14 (f) On and after January 1, 2020, a manufacturer or distributor of an
- 15 electric bicycle shall affix a permanent and conspicuous label to each
- 16 electric bicycle. Each label described under this subsection shall
- 17 prominently display the following information:
- 18 (1) The class level of the electric bicycle.
- 19 (2) The top assisted speed of the electric bicycle.
- 20 (3) The rated wattage of the electric bicycle's electric motor.
- 21 (g) If a modification to an electric bicycle results in any alteration
- 22 to the:
- 23 (1) top assisted speed of the electric bicycle; or
- 24 (2) engagement of the electric bicycle's electric motor;
- 25 the label described in subsection (f) shall be replaced with a subsequent
- 26 label that accurately reflects the class level, top assisted speed, and
- 27 rated wattage of the modified electric bicycle.
- 28 (h) All electric bicycles shall comply with the bicycle equipment
- 29 and manufacturing requirements adopted by the United States
- 30 Consumer Product Safety Commission (16 CFR 1512).
- 31 (i) All electric bicycles shall be equipped with an electric motor that
- 32 disengages or ceases to provide assistance when the operator:
- 33 (1) stops pedaling; or
- 34 (2) applies brakes.
- 35 (j) Subject to subsection (k), and except as provided in subsection
- 36 (l), an electric bicycle may be operated wherever bicycles are permitted
- 37 to travel.
- 38 (k) The lawful operation of an electric bicycle is subject to the
- 39 following provisions:
- 40 (1) Unless otherwise specified by a statute, rule, or local
- 41 ordinance, a Class 1 or Class 2 electric bicycle may be operated
- 42 on any bicycle path or multipurpose path where bicycles are



- 1 permitted.
- 2 (2) A Class 3 electric bicycle may not be operated on a bicycle
- 3 path or multipurpose path unless one (1) or more of the following
- 4 conditions apply:
- 5 (A) The bicycle path or multipurpose path is within or
- 6 adjacent to a highway or roadway.
- 7 (B) A local authority or state agency with jurisdiction over the
- 8 bicycle path or multipurpose path authorizes the use of a Class
- 9 3 **electric** bicycle on the bicycle path or multipurpose path.
- 10 (3) A person less than fifteen (15) years of age may not operate a
- 11 Class 3 electric bicycle.
- 12 (4) A person less than fifteen (15) years of age may ride as a
- 13 passenger on a Class 3 electric bicycle if the Class 3 electric
- 14 bicycle is designed to accommodate a passenger.
- 15 (5) A properly fitted and fastened bicycle helmet that meets the
- 16 most recent and applicable standards issued by the United States
- 17 Consumer Product Safety Commission or the American Society
- 18 for Testing and Materials must be worn by any person who
- 19 operates or rides as a passenger on a Class 3 electric bicycle and
- 20 is less than eighteen (18) years of age.
- 21 (l) Subsection (k) shall not apply to a path or trail designated as
- 22 nonmotorized if the following conditions are met:
- 23 (1) The bicycle path or trail has a natural surface tread.
- 24 (2) The bicycle path or trail was made by clearing and grading the
- 25 native soil.
- 26 (3) No surfacing materials have been added to the bicycle path or
- 27 trail.
- 28 A local authority or state agency may regulate the use of electric
- 29 bicycles or any class of electric bicycle on a bicycle path or trail
- 30 described under this subsection.
- 31 SECTION 46. IC 9-23 IS REPEALED [EFFECTIVE JULY 1,
- 32 2020]. (VEHICLE MANUFACTURERS, DISTRIBUTORS, AND
- 33 DEALERS).
- 34 SECTION 47. IC 9-24-12-1, AS AMENDED BY P.L.198-2016,
- 35 SECTION 490, IS AMENDED TO READ AS FOLLOWS
- 36 [EFFECTIVE JULY 1, 2020]: Sec. 1. (a) ~~Notwithstanding subsection~~
- 37 ~~(c) and except as provided in subsection (b) and sections 10 and 11 of~~
- 38 ~~this chapter, the expiration date of an operator's license that is the~~
- 39 ~~renewal license for an operator's license that contains a 2012 expiration~~
- 40 ~~date is as follows:~~
- 41 ~~(1) If the operator's license was previously issued or renewed after~~
- 42 ~~May 14, 2007, and before January 1, 2008, the renewal operator's~~



- 1 license expires at midnight on the birthday of the holder that
 2 occurs in 2017.
- 3 (2) If the operator's license was previously issued or renewed after
 4 December 31, 2007, and before January 1, 2009, the renewal
 5 operator's license expires at midnight on the birthday of the holder
 6 that occurs in 2018.
- 7 (3) If the operator's license was previously issued or renewed after
 8 December 31, 2005, and before January 1, 2007, the renewal
 9 operator's license expires at midnight on the birthday of the holder
 10 that occurs in 2016.
- 11 This subsection expires January 1, 2019:
- 12 (b) (a) Except as provided in sections 10 and 11 of this chapter, an
 13 operator's license issued to an applicant who is at least seventy-five
 14 (75) years of age expires at midnight of the birthday of the holder that
 15 occurs three (3) years following the date of issuance.
- 16 (c) (b) Except as provided in subsections (a) (b) and (d) (c) and
 17 sections 10 and 11 of this chapter, an operator's license issued under
 18 this article expires at midnight of the birthday of the holder that occurs
 19 six (6) years following the date of issuance.
- 20 (d) (c) An operator's license issued to an individual who is less than
 21 twenty-one (21) years of age expires at midnight of the date thirty (30)
 22 days after the twenty-first birthday of the holder. However, if the
 23 individual complies with IC 9-24-9-2.5(5) through IC 9-24-9-2.5(9),
 24 the operator's license expires:
- 25 (1) at midnight one (1) year after issuance if there is no expiration
 26 date on the authorization granted to the individual to remain in the
 27 United States; or
- 28 (2) if there is an expiration date on the authorization granted to
 29 the individual to remain in the United States, the earlier of the
 30 following:
- 31 (A) At midnight of the date the authorization to remain in the
 32 United States expires.
- 33 (B) At midnight of the date thirty (30) days after the
 34 twenty-first birthday of the holder.
- 35 SECTION 48. IC 10-14-3-22 IS AMENDED TO READ AS
 36 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) The political
 37 subdivisions and agencies designated or appointed by the governor may
 38 make, amend, and rescind orders, rules, and regulations as necessary
 39 for emergency management purposes and to supplement the carrying
 40 out of this chapter that are not inconsistent with:
- 41 (1) orders, rules, or regulations adopted by the governor or by a
 42 state agency exercising a power delegated to it by the governor;



- 1 and
- 2 (2) the:
 - 3 (A) emergency management program; and
 - 4 (B) emergency operations plan;
- 5 of the county in which the political subdivision is located.
- 6 (b) Orders, rules, and regulations have the full force and effect of
- 7 law when:
 - 8 (1) adopted by the governor or any state agency and a copy is
 - 9 filed:
 - 10 (A) in the office of the secretary of state; or
 - 11 (B) with the publisher (as defined in IC 4-22-2-3(f)) under
 - 12 IC 4-22-2; and
 - 13 mailed to all members of the county emergency management
 - 14 advisory council at their last known addresses; or
 - 15 (2) filed in the office of the clerk of the adopting or promulgating
 - 16 political subdivision or agency of the state if adopted by a
 - 17 political subdivision or agency authorized by this chapter to make
 - 18 orders, rules, and regulations.
- 19 SECTION 49. IC 10-17-12-10, AS AMENDED BY P.L.132-2019,
- 20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 21 JULY 1, 2020]: Sec. 10. (a) The commission shall adopt rules under
- 22 IC 4-22-2 for the provision of grants under this chapter. Subject to
- 23 subsection (b), the rules adopted under this section must address the
- 24 following:
 - 25 (1) Uniform need determination procedures.
 - 26 (2) Eligibility criteria, including income eligibility standards,
 - 27 asset limit eligibility standards, and other standards concerning
 - 28 when assistance may be provided.
 - 29 (3) Application procedures.
 - 30 (4) Selection procedures.
 - 31 (5) A consideration of the extent to which an individual has used
 - 32 assistance available from other assistance programs before
 - 33 assistance may be provided to the individual from the fund.
 - 34 (6) Other areas in which the department determines that rules are
 - 35 necessary to ensure the uniform administration of the grant
 - 36 program under this chapter.
- 37 (b) The following apply to grants awarded under this chapter:
 - 38 (1) An applicant is not eligible for a grant from the fund if:
 - 39 (A) the qualified service member with respect to whom the
 - 40 application is based has been discharged; and
 - 41 (B) the qualified service member's term of qualifying military
 - 42 service was less than twelve (12) months.



- 1 (2) The income eligibility standards must be based on the federal
 2 gross income of the qualified service member and the qualified
 3 service member's spouse.
- 4 (3) An employee of the department who is otherwise eligible for
 5 a grant from the fund must submit the employee's application
 6 directly to the commission for review. The department shall have
 7 no influence in any part of the employee's application.
- 8 (4) The maximum amount a qualified service member may
 9 receive from the fund is two thousand five hundred dollars
 10 (\$2,500), unless a **higher amount** is approved by the
 11 commission.
- 12 (5) The commission may consider the following in its analysis of
 13 the applicant's request for assistance in excess of two thousand
 14 five hundred dollars (\$2,500):
- 15 (A) The department's eligibility determination of the applicant.
 - 16 (B) Facts considered in the department's need determination
 - 17 review and award under 915 IAC 3-6-3 and 915 IAC 3-6-5.
 - 18 (C) The circumstances surrounding the applicant's hardship.
 - 19 (D) Any substantive changes in the applicant's financial
 - 20 situation after the original application was submitted.
 - 21 (E) Facts that may have been unknown or unavailable at the
 - 22 time of the applicant's original application for assistance.
 - 23 (F) Other compelling circumstances that may justify assistance
 - 24 in excess of the two thousand five hundred dollar (\$2,500)
 - 25 threshold.
- 26 (6) The commission shall approve or deny within sixty (60) days
 27 an application for a grant filed with the commission after June 30,
 28 2019, by an employee of the department. However, the
 29 commission may not act on an incomplete application. The
 30 commission shall return an incomplete application with a notation
 31 as to omissions. The return of an incomplete application shall be
 32 without prejudice.
- 33 SECTION 50. IC 10-19-3-7, AS AMENDED BY P.L.171-2019,
 34 SECTION 2, AND AS AMENDED BY P.L.249-2019, SECTION 8, IS
 35 CORRECTED AND AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2020]: Sec. 7. (a) Except as provided in this
 37 section, for purposes of IC 4-22-2, the executive director is the
 38 authority that adopts rules for the department.
- 39 (b) The Indiana emergency medical services commission is the
 40 authority that adopts rules under IC 16-31.
- 41 (c) *Except as provided in subsection (d), ~~or (e)~~*, the fire prevention
 42 and building safety commission is the authority that adopts rules under



- 1 any of the following:
- 2 (1) IC 22-11.
- 3 (2) IC 22-12.
- 4 (3) IC 22-13.
- 5 (4) IC 22-14.
- 6 (5) IC 22-15.
- 7 (d) The board of firefighting personnel standards and education is
- 8 the authority that adopts rules under IC 22-14-2-7(c)(7) and
- 9 IC 36-8-10.5.
- 10 ~~(e) The regulated amusement device safety board established by~~
- 11 ~~IC 22-12-4.5-2 is the authority that adopts rules under IC 22-15-7.~~
- 12 ~~(f)~~ (e) The executive director may adopt rules governing:
- 13 (1) emergency action plans; or
- 14 (2) emergency response plans;
- 15 for outdoor performances (as defined in IC 22-12-1-17.5) where
- 16 outdoor event equipment (as defined in IC 22-12-1-17.7) is used.
- 17 SECTION 51. IC 11-8-2-5, AS AMENDED BY P.L.239-2019,
- 18 SECTION 6, AND AS AMENDED BY P.L.278-2019, SECTION 167,
- 19 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 20 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The commissioner shall do
- 21 the following:
- 22 (1) Organize the department and employ personnel necessary to
- 23 discharge the duties and powers of the department.
- 24 (2) Administer and supervise the department, including all state
- 25 owned or operated correctional facilities.
- 26 (3) Except for employees of the parole board, be the appointing
- 27 authority for all positions in the department.
- 28 (4) Define the duties of a deputy commissioner and a warden.
- 29 (5) Accept committed persons for study, evaluation,
- 30 classification, custody, care, training, and reintegration.
- 31 (6) Determine the capacity of all state owned or operated
- 32 correctional facilities and programs and keep all Indiana courts
- 33 having criminal or juvenile jurisdiction informed, on a quarterly
- 34 basis, of the populations of those facilities and programs.
- 35 (7) Utilize state owned or operated correctional facilities and
- 36 programs to accomplish the purposes of the department and
- 37 acquire or establish, according to law, additional facilities and
- 38 programs whenever necessary to accomplish those purposes.
- 39 (8) Develop policies, programs, and services for committed
- 40 persons, for administration of facilities, and for conduct of
- 41 employees of the department.
- 42 (9) Administer, according to law, the money or other property of



- 1 the department and the money or other property retained by the
 2 department for committed persons.
- 3 (10) Keep an accurate and complete record of all department
 4 proceedings, which includes the responsibility for the custody and
 5 preservation of all papers and documents of the department.
- 6 (11) Make an annual report to the governor according to
 7 subsection (c).
- 8 (12) Develop, collect, and maintain information concerning
 9 offenders, sentencing practices, and correctional treatment as the
 10 commissioner considers useful in penological research or in
 11 developing programs.
- 12 (13) Cooperate with and encourage public and private agencies
 13 and other persons in the development and improvement of
 14 correctional facilities, programs, and services.
- 15 (14) Explain correctional programs and services to the public.
- 16 (15) As required under *42 U.S.C. 15483, after January 1, 2006;*
 17 *52 U.S.C. 21083*, provide information to the election division to
 18 coordinate the computerized list of voters maintained under
 19 IC 3-7-26.3 with department records concerning individuals
 20 disfranchised under IC 3-7-46.
- 21 (16) Make an annual report to the legislative council in an
 22 electronic format under IC 5-14-6 before September 1 of each
 23 year.
- 24 (b) The commissioner may:
- 25 (1) when authorized by law, adopt departmental rules under
 26 IC 4-22-2;
- 27 (2) delegate powers and duties conferred on the commissioner by
 28 law to a deputy commissioner or commissioners and other
 29 employees of the department;
- 30 (3) issue warrants for the return of escaped committed persons (an
 31 employee of the department or any person authorized to execute
 32 warrants may execute a warrant issued for the return of an
 33 escaped person);
- 34 (4) appoint personnel to be sworn in as correctional police
 35 officers; *and*
- 36 (5) *enter into a regional holding facility lease agreement with a*
 37 *local economic development organization as described under*
 38 *IC 4-20.5-7-22; and*
- 39 ~~(5)~~ (6) exercise any other power reasonably necessary in
 40 discharging the commissioner's duties and powers.
- 41 (c) The annual report of the department shall be transmitted to the
 42 governor by September 1 of each year and must contain:



- 1 (1) a description of the operation of the department for the fiscal
- 2 year ending June 30;
- 3 (2) a description of the facilities and programs of the department;
- 4 (3) an evaluation of the adequacy and effectiveness of those
- 5 facilities and programs considering the number and needs of
- 6 committed persons or other persons receiving services; and
- 7 (4) any other information required by law.

8 Recommendations for alteration, expansion, or discontinuance of
 9 facilities or programs, for funding, or for statutory changes may be
 10 included in the annual report.

11 SECTION 52. IC 11-8-8-23, AS ADDED BY P.L.244-2019,
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2020]: Sec. 23. (a) This section applies to the local law
 14 enforcement authority in the county of conviction who has received
 15 notice that a lifetime sex or violent offender (as defined in
 16 IC 34-28-2-1.5) has changed the offender's name under:

- 17 (1) IC 31-11-4-11 (marriage);
- 18 (2) IC 31-15-2-19 (dissolution of marriage);
- 19 (3) IC 31-19-2-1.1 (adult adoption); or
- 20 (4) ~~IC 34-28-2-1.5~~ **IC 34-28-2-1.5** (an action for name change).

21 (b) A local law enforcement authority to which this section applies
 22 shall take reasonable steps, including consulting with the prosecuting
 23 attorney or a victim assistance program in the county of conviction, to
 24 notify the victim (or the spouse or immediate family member of a
 25 deceased victim):

- 26 (1) that the lifetime sex or violent offender has changed the
- 27 offender's name;
- 28 (2) of the reason for the name change; and
- 29 (3) of the lifetime sex or violent offender's new name.

30 SECTION 53. IC 12-14-2-5.3, AS AMENDED BY P.L.161-2007,
 31 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2020]: Sec. 5.3. (a) This section does not apply to a dependent
 33 child:

- 34 ~~(1) described in section 5.1(b)(3) or 5.1(b)(4) of this chapter;~~
- 35 ~~(2)~~ **(1)** who is the firstborn of a child less than eighteen (18) years
- 36 of age who is included in a TANF assistance group when the child
- 37 becomes a first time minor parent (including all children in the
- 38 case of a multiple birth); or
- 39 ~~(3)~~ **(2)** who was conceived in a month the family was not
- 40 receiving TANF assistance.

41 (b) Except as provided in subsection (c), after July 1, 1995, an
 42 additional payment (other than for medical expenses payable under



1 IC 12-15) may not be made for a dependent child who is born more
 2 than ten (10) months after the date the family qualifies for assistance
 3 under this article.

4 (c) The division may adopt rules under IC 4-22-2 that authorize a
 5 voucher for goods and services related to child care that do not exceed
 6 one-half (1/2) of the assistance that a dependent child described in
 7 subsection (b) would otherwise receive under section 5 of this chapter.

8 (d) A dependent child described in subsection (b) is eligible for all
 9 child support enforcement services provided in IC 31-25.

10 (e) Families receiving TANF assistance are encouraged to receive
 11 family planning counseling.

12 SECTION 54. IC 12-15-1.3-15, AS AMENDED BY P.L.262-2019,
 13 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2020]: Sec. 15. (a) As used in this section, "division" refers to
 15 the division of disability and rehabilitative services established by
 16 IC 12-9-1-1.

17 (b) As used in this section, "waiver" refers to any waiver
 18 administered by the office and the division under section 1915(c) of the
 19 federal Social Security Act.

20 (c) The office shall apply to the United States Department of Health
 21 and Human Services for approval to amend a waiver to set an
 22 emergency placement priority for individuals in the following
 23 situations:

24 (1) Death of a primary caregiver where alternative placement in
 25 a supervised group living setting:

26 (A) is not available; or

27 (B) is determined by the division to be an inappropriate option.

28 (2) A situation in which:

29 (A) the primary caregiver is at least eighty (80) years of age;
 30 and

31 (B) alternate placement in a supervised group living setting is
 32 not available or is determined by the division to be an
 33 inappropriate option.

34 (3) There is evidence of abuse or neglect in the current
 35 institutional or home placement, and alternate placement in a
 36 supervised group living setting is not available or is determined
 37 by the division to be an inappropriate option.

38 (4) There are other health and safety risks, as determined by the
 39 division director, and alternate placement in a supervised group
 40 living setting is not available or is determined by the division to
 41 be an inappropriate option.

42 (d) The division shall report on a quarterly basis the following



1 information to the division of disability and rehabilitative services
 2 advisory council established by IC 12-9-4-2 concerning each Medicaid
 3 waiver for which the office has been approved under this section to
 4 administer an emergency placement priority for individuals described
 5 in this section:

6 (1) The number of applications for emergency placement priority
 7 waivers.

8 (2) The number of individuals served on the waiver.

9 (3) The number of individuals on a wait list for the waiver.

10 (e) Before July 1, 2021, the division, in coordination with the task
 11 force established by ~~IC 12-11-15-2~~, **IC 12-11-15.5-2**, shall establish
 12 new priority categories for individuals served by a waiver.

13 (f) The office may adopt rules under IC 4-22-2 necessary to
 14 implement this section.

15 SECTION 55. IC 12-15-16-7.7, AS ADDED BY P.L.108-2019,
 16 SECTION 197, IS AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2020]: Sec. 7.7. (a) As used in this section,
 18 "CMS" refers to the federal Centers for Medicare and Medicaid
 19 Services.

20 (b) As used in this section, "default plan" refers to a plan for
 21 distributing Medicaid disproportionate share payments for the state
 22 fiscal year beginning July 1, 2020, and, at the discretion of the hospital
 23 assessment fee committee, for any state fiscal year beginning after July
 24 1, 2020, and meets the requirements set forth in subsection (i).

25 (c) As used in this section, "disproportionate share payment plan"
 26 refers to a plan for distributing disproportionate share payments for the
 27 state fiscal year beginning July 1, 2020, and at the discretion of the
 28 hospital assessment fee committee, for any state fiscal year beginning
 29 after July 1, 2020, and that meets the requirements set forth in
 30 subsection (h).

31 (d) As used in this section, "federal DSH allotment" refers to the
 32 allotment of federal disproportionate share funds calculated for the
 33 state under ~~42 U.S.C. 1386r-4~~. **42 U.S.C. 1396r-4**.

34 (e) As used in this section, "hospital assessment fee committee"
 35 refers to the committee established by IC 16-21-10-7.

36 (f) As used in this section, "reduced federal DSH allotment" refers
 37 to a federal DSH allotment for the state for the federal fiscal year
 38 beginning October 1, 2020, that, by operation of 42 U.S.C.
 39 1396r-4(f)(7), is less than the federal DSH allotment for the state for
 40 the federal fiscal year beginning October 1, 2018.

41 (g) As used in this section, "terminating event" refers to federal
 42 legislation (including an amendment to 42 U.S.C. 1396r-4), a



1 regulation or sub-regulatory policy or directive issued by CMS, or a
 2 judicial ruling, that is enacted or issued on or before March 30, 2021,
 3 that:

- 4 (1) cancels, or postpones to a subsequent federal fiscal year, a
 5 reduced federal DSH allotment; and
 6 (2) does not cause the state to incur a reduced federal DSH
 7 allotment.

8 (h) Subject to subsection (i), the hospital assessment fee committee
 9 shall develop a disproportionate share payment plan and submit the
 10 disproportionate share payment plan to the office. The following apply
 11 to the disproportionate share payment plan developed under this
 12 subsection:

13 (1) The disproportionate share payment plan must:

14 (A) specify the amount or amounts of disproportionate share
 15 payment adjustments to be paid to acute care hospitals
 16 licensed under IC 16-21-2 and private mental health
 17 institutions licensed under IC 12-25 for the state fiscal year
 18 beginning on or after July 1, 2020; or

19 (B) specify the formula to be used by the office for purposes
 20 of determining the amount or amounts of disproportionate
 21 share payment adjustments to be paid to acute care hospitals
 22 licensed under IC 16-21-2 and private mental health
 23 institutions licensed under IC 12-25 for the state fiscal year
 24 beginning on or after July 1, 2020.

25 (2) In developing the disproportionate share payment plan, the
 26 hospital assessment fee committee is not required to:

27 (A) follow paragraphs 1 through 7 of Subsection A of Section
 28 III of Attachment 4.19-A of the Indiana Medicaid state plan in
 29 effect on January 1, 2019;

30 (B) provide for disproportionate share payment adjustments to
 31 be paid to acute care hospitals licensed under IC 16-21-2 or
 32 private mental health institutions licensed under IC 12-25 that,
 33 for purposes of the state fiscal year beginning on or after July
 34 1, 2020, do not meet the definition of a "disproportionate share
 35 hospital" as set forth in Section II(E) of Attachment 4.19-A of
 36 the Indiana Medicaid state plan in effect on January 1, 2019;
 37 or

38 (C) follow the provisions set forth in section 7.5 of this
 39 chapter.

40 (3) In developing the disproportionate share payment plan, the
 41 hospital assessment fee committee shall take into consideration
 42 the percentage of a hospital's patients whose health care coverage



1 is provided by a governmental health care program.

2 (i) If the hospital assessment fee committee is unable to develop a
3 disproportionate share payment plan, the hospital assessment fee
4 committee shall submit the default plan to the office. The following
5 apply to the default plan:

6 (1) The disproportionate share payments that would otherwise be
7 paid to an acute care hospital under Step Two, Step ~~3~~, **Three**, or
8 Step Four of Subsection A of Section III of Attachment 4.19-A of
9 the Indiana Medicaid state plan in effect on January 1, 2019,
10 without the reduction provided for in section 7.5 of this chapter,
11 shall be reduced by a single percentage that is applied uniformly
12 to all hospitals described in this subdivision.

13 (2) The percentage of the reduction in disproportionate share
14 payments under subdivision (1) shall be the percentage
15 determined by the hospital assessment fee committee to cause the
16 total disproportionate share payments made to maximize the
17 expenditure of, without exceeding, the reduced federal DSH
18 allotment.

19 If agreed to by the hospital assessment fee committee, the default plan
20 may also include other terms and conditions that the committee
21 determines to be necessary for the proper implementation and
22 administration of the default plan.

23 (j) After the office submits the state plan amendment described in
24 section 7.5 of this chapter, but before October 1, 2020, the office shall
25 file with CMS and, if approved by CMS, the office shall implement, a
26 proposed Medicaid state plan amendment that is based upon either the
27 disproportionate share payment plan developed by the hospital
28 assessment fee committee or the default plan submitted by the hospital
29 assessment fee committee, subject to the following:

30 (1) The proposed Medicaid state plan amendment referred to in
31 this subsection shall include language that, in the event a
32 terminating event occurs after the Medicaid state plan amendment
33 is approved by the CMS but before March 30, 2021, would
34 operate to cause the state plan amendment to be immediately and
35 automatically void and without effect, and to cause Subsection A
36 of Section III of Attachment 4.19-A of the state's Medicaid state
37 plan, in effect on January 1, 2019, to be immediately and
38 automatically reinstated and effective.

39 (2) Subdivision (1) does not prevent the office from submitting a
40 subsequent Medicaid state plan amendment for approval by CMS
41 after CMS's approval of the state plan amendment referenced in
42 subdivision (1) and that applies to a state fiscal year beginning on



- 1 or after July 1, 2021, and that amends or replaces the state plan
2 amendment described in this subsection.
- 3 (k) Before filing the proposed Medicaid state plan amendment with
4 CMS, the proposed Medicaid state plan amendment referenced in
5 subsection (j) shall be submitted by the office to the hospital
6 assessment fee committee for the committee's approval.
- 7 (l) The hospital assessment fee committee shall coordinate with the
8 office so that the disproportionate share payment plan, or the default
9 plan, if applicable, is prepared and submitted to the office under
10 subsection (h) or (i), if applicable, and the committee's approval of the
11 proposed state plan amendment under subsection (k), is obtained in
12 sufficient time so as to enable the office to file the proposed Medicaid
13 state plan amendment with CMS before October 1, 2020.
- 14 (m) The office shall regularly update the hospital assessment fee
15 committee regarding the status of the proposed Medicaid state plan
16 amendment. All questions, proposals, directives, requirements, and
17 other communications received by the office from CMS concerning the
18 proposed Medicaid state plan amendment shall be provided to the
19 committee within a reasonable time after receipt by the office. Upon
20 request by the hospital assessment fee committee or the office, the
21 office and the hospital assessment fee committee shall meet to confer
22 concerning the proposed state plan amendment.
- 23 (n) If:
- 24 (1) a terminating event occurs before the office submits the
25 proposed Medicaid state plan amendment to CMS under
26 subsection (j), the hospital assessment fee committee and the
27 office shall cease their work on the disproportionate share
28 payment plan, or the default plan if applicable, and the proposed
29 Medicaid state plan amendment, and the office shall not submit
30 the proposed state plan amendment to CMS; or
- 31 (2) a terminating event occurs after the office submits the
32 proposed Medicaid state plan amendment to CMS under
33 subsection (h), but before CMS approves a state plan amendment
34 that implements the disproportionate share payment plan, or the
35 default plan if applicable, the office shall immediately notify
36 CMS of the office's intent to withdraw the proposed Medicaid
37 state plan amendment and otherwise act so as to accomplish the
38 immediate withdrawal of the proposed Medicaid state plan
39 amendment.
- 40 (o) In the event a provision of this section conflicts with another
41 provision of this article, the provisions of this section shall control.
- 42 SECTION 56. IC 12-15-30.5-4, AS ADDED BY P.L.116-2019,



1 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 2 JULY 1, 2020]: Sec. 4. (a) A broker must do the following:
 3 (1) Submit monthly reports to the office of the secretary for the
 4 office of the secretary to post on the office of the secretary's
 5 Internet web site of the following:
 6 (A) A list and map by county of the number of vehicles, by
 7 vehicle type, that are contracted, credentialed, and available to
 8 provide nonemergency medical transportation in that county.
 9 (B) Based upon a comparison of trip-leg identification
 10 numbers issued by the broker to the corresponding claim
 11 submitted with that trip-leg identification number, the number
 12 of instances in which a requested nonemergency medical
 13 transportation for an eligible Medicaid recipient was not
 14 provided, including whether:
 15 (i) the instance related to picking up the recipient to go to an
 16 appointment;
 17 (ii) the instance related to picking up the recipient from an
 18 appointment;
 19 (iii) the instance related to a Medicaid recipient or
 20 transportation provider not being available;
 21 (iv) the recipient resides in the community, a health facility,
 22 an intermediate care facility for individuals with intellectual
 23 disabilities, a hospital, or another location; and
 24 (v) the instance resulted from the transportation request
 25 being canceled by the transportation provider more than
 26 forty-eight (48) hours before the appointment or within
 27 forty-eight (48) hours of the appointment.
 28 ~~(D)~~ (C) A summary of the complaints received by the broker,
 29 whether or not the complaints have been substantiated.
 30 Information under this clause must include the total number of
 31 complaints and whether the complaint related to:
 32 (i) a scheduled ride to go to an appointment;
 33 (ii) a scheduled ride from an appointment; and
 34 (iii) a recipient who resided in the community, a health
 35 facility, an intermediate care facility for individuals with
 36 intellectual disabilities, a hospital, or another location.
 37 (2) Submit monthly to the office of the secretary for the office of
 38 the secretary to post on the office of the secretary's Internet web
 39 site a report comparing:
 40 (A) the number of eligible Medicaid recipients; to
 41 (B) the number of contracted and credentialed transportation
 42 vehicles, by type and by county, that are available to provide



- 1 nonemergency medical transportation in a county;
- 2 and including the calculation of the ratio of eligible Medicaid
- 3 recipients to vehicle type.
- 4 (3) Submit a monthly report to the office of the secretary that
- 5 includes the following information for the previous month:
- 6 (A) The number of ride requests received and scheduled
- 7 trip-leg identification numbers issued.
- 8 (B) Call center statistics.
- 9 (C) Information on claims payments, including claim denial
- 10 reason codes.
- 11 (D) Program integrity referrals.
- 12 (E) Information concerning grievances and appeals, including
- 13 the status of any grievance or appeal that is either open or
- 14 closed in the month of the report.
- 15 (b) If the broker has not assigned a transportation provider to a
- 16 request for nonemergency medical transportation within forty-eight
- 17 (48) hours of the time in which the transportation is to be provided, the
- 18 broker shall do the following:
- 19 (1) Take steps to notify the:
- 20 (A) Medicaid recipient for which the request was made; and
- 21 (B) health facility, if the Medicaid recipient resides in a health
- 22 facility;
- 23 that a transportation provider has not yet been assigned.
- 24 (2) Continue to make every effort in securing transportation for
- 25 the Medicaid recipient and immediately notify the recipient
- 26 described in subdivision (1)(A) and, if applicable, the health
- 27 facility described in subdivision (1)(B), when transportation has
- 28 been assigned.
- 29 (3) Document whether the notice required under subdivision (1)
- 30 was communicated to the Medicaid recipient or a person on
- 31 behalf of the Medicaid recipient, and the method of
- 32 communication.
- 33 SECTION 57. IC 12-16-13.5-1 IS AMENDED TO READ AS
- 34 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1. A hospital, a
- 35 physician, or an agent or employee of a hospital or physician that
- 36 provides services in good faith under the hospital care for the indigent
- 37 program is immune from liability to the extent the liability is
- 38 attributable to at least one (1) of the following:
- 39 (1) The requirement that a patient be transferred under
- 40 IC 12-16-12.5 (**repealed**).
- 41 (2) The denial of payment under IC 12-16-10.5.
- 42 SECTION 58. IC 12-16-13.5-2 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. Section 1(1) of this
 2 chapter does not limit liability for the determination that the patient's
 3 medical condition permits a transfer under IC 12-16-12.5 (**repealed**).

4 SECTION 59. IC 12-17.2-5-4, AS AMENDED BY P.L.287-2013,
 5 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2020]: Sec. 4. (a) The following constitute sufficient grounds
 7 for a denial of a license application:

8 (1) A determination by the department of child services
 9 established by IC 31-25-1-1 of child abuse or neglect (as defined
 10 in IC 31-9-2-14) by:

11 (A) the applicant;

12 (B) a member of the applicant's household;

13 (C) an employee of the applicant who has direct contact, on a
 14 regular and continuous basis, with children who are under the
 15 direct supervision of the applicant; or

16 (D) a volunteer of the applicant who has direct contact, on a
 17 regular and continuous basis, with children who are **under the**
 18 direct supervision of the applicant.

19 (2) A criminal conviction of the applicant, an employee of the
 20 applicant who has direct contact with children who are receiving
 21 child care from the applicant, a volunteer of the applicant who has
 22 direct contact with children who are receiving child care from the
 23 applicant, or a member of the applicant's household, of any of the
 24 following:

25 (A) A felony:

26 (i) related to the health or safety of a child;

27 (ii) that is a sex offense (as defined in IC 11-8-8-5.2);

28 (iii) that is a dangerous felony; or

29 (iv) that is not a felony otherwise described in items (i)
 30 through (iii), and less than ten (10) years have elapsed from
 31 the date the person was discharged from probation,
 32 imprisonment, or parole, whichever discharge date is latest.

33 (B) A misdemeanor related to the health or safety of a child.

34 (C) A misdemeanor for operating a child care center without
 35 a license under IC 12-17.2-4-35, or a substantially similar
 36 offense committed in another jurisdiction if the offense is
 37 directly or indirectly related to jeopardizing the health or
 38 safety of a child.

39 (D) A misdemeanor for operating a child care home without a
 40 license under section 35 of this chapter, or a substantially
 41 similar offense committed in another jurisdiction if the offense
 42 is directly or indirectly related to jeopardizing the health or



- 1 safety of a child.
- 2 (3) A determination by the division that the applicant made false
- 3 statements in the applicant's application for licensure.
- 4 (4) A determination by the division that the applicant made false
- 5 statements in the records required by the division.
- 6 (5) A determination by the division that the applicant previously
- 7 operated a:
- 8 (A) child care center without a license under IC 12-17.2-4; or
- 9 (B) child care home without a license under this chapter.
- 10 (b) Notwithstanding subsection (a)(2), if:
- 11 (1) a license application is denied due to a criminal conviction of:
- 12 (A) an employee or a volunteer of the applicant; or
- 13 (B) a member of the applicant's household; and
- 14 (2) the division determines that the:
- 15 (A) employee or volunteer has been dismissed by the
- 16 applicant; or
- 17 (B) member of the applicant's household is no longer a
- 18 member of the applicant's household;
- 19 the criminal conviction of the former employee, former volunteer, or
- 20 former member does not require denial of a license application.
- 21 SECTION 60. IC 12-17.2-7.2-13.5, AS AMENDED BY
- 22 P.L.268-2019, SECTION 17, AND AS AMENDED BY P.L.108-2019,
- 23 SECTION 200, IS CORRECTED AND AMENDED TO READ AS
- 24 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13.5. (a) The
- 25 prekindergarten pilot program fund is established to:
- 26 (1) provide grants to eligible *or limited eligibility* children for
- 27 qualified early education services under this chapter;
- 28 (2) carry out the longitudinal study described in section 12 of this
- 29 chapter;
- 30 (3) provide grants to potential eligible providers and existing
- 31 eligible providers as set forth in section 7.4 of this chapter; and
- 32 (4) make payments to reimburse costs incurred to provide
- 33 in-home early education services under IC 12-17.2-7.5.
- 34 (b) The fund consists of:
- 35 (1) money appropriated to the fund by the general assembly; and
- 36 (2) grants or gifts to the fund.
- 37 (c) The fund shall be administered by the office.
- 38 (d) The expenses of administering the fund shall be paid from
- 39 money in the fund.
- 40 (e) Money in the fund *at the end of a state fiscal year does not*
- 41 *revert to the state general fund. is continuously appropriated for the*
- 42 *purposes provided under this article.*



1 (f) The treasurer of state shall invest the money in the fund not
 2 currently needed to meet the obligations of the fund in the same
 3 manner as other public funds may be invested.

4 SECTION 61. IC 14-28-1-22, AS AMENDED BY P.L.282-2019,
 5 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2020]: Sec. 22. (a) As used in subsection (b)(1) with respect
 7 to a stream, "total length" means the length of the stream, expressed in
 8 miles, from the confluence of the stream with the receiving stream to
 9 the upstream or headward extremity of the stream, as indicated by the
 10 solid or dashed, blue or purple line depicting the stream on the most
 11 current edition of the seven and one-half (7 1/2) minute topographic
 12 quadrangle map published by the United States Geological Survey,
 13 measured along the meanders of the stream as depicted on the map.

14 (b) This section does not apply to the following:

15 (1) A reconstruction or maintenance project (as defined in
 16 IC 36-9-27) on a stream or an open regulated drain if the total
 17 length of the stream or open drain is not more than ten (10) miles.

18 (2) A construction or reconstruction project on a state or county
 19 highway bridge in a rural area that crosses a stream having an
 20 upstream drainage area of not more than fifty (50) square miles
 21 and the relocation of utility lines associated with the construction
 22 or reconstruction project if confined to an area not more than one
 23 hundred (100) feet from the limits of the highway construction
 24 right-of-way.

25 (3) The performance of an activity described in subsection (c)(1)
 26 or (c)(2) by a surface coal mining operation that is operated under
 27 a permit issued under IC 14-34.

28 (4) Any other activity that is determined by the commission,
 29 according to rules adopted under IC 4-22-2, to pose not more than
 30 a minimal threat to floodway areas.

31 (5) An activity in a boundary river floodway to which section 26.5
 32 of this chapter applies.

33 (6) The removal of a logjam or mass of wood debris that has
 34 accumulated in a river or stream, subject to the following
 35 conditions:

36 (A) Work must not be within a salmonid stream designated
 37 under 327 IAC 2-1.5-5 without the prior written approval of
 38 the department's division of fish and wildlife.

39 (B) Work must not be within a natural, scenic, or recreational
 40 river or stream designated under 312 IAC 7-2.

41 (C) Except as otherwise provided in Indiana law, free logs or
 42 affixed logs that are crossways in the channel must be cut,



- 1 relocated, and removed from the floodplain. Logs may be
 2 maintained in the floodplain if properly anchored or otherwise
 3 secured so as to resist flotation or dislodging by the flow of
 4 water and placement in an area that is not a wetland. Logs
 5 must be removed and secured with a minimum of damage to
 6 vegetation.
- 7 (D) Isolated or single logs that are embedded, lodged, or
 8 rooted in the channel, and that do not span the channel or
 9 cause flow problems, must not be removed unless the logs are
 10 either of the following:
- 11 (i) Associated with or in close proximity to larger
 12 obstructions.
- 13 (ii) Posing a hazard to navigation.
- 14 (E) A leaning or severely damaged tree that is in immediate
 15 danger of falling into the waterway may be cut and removed if
 16 the tree is associated with or in close proximity to an
 17 obstruction. The root system and stump of the tree must be left
 18 in place.
- 19 (F) To the extent practicable, the construction of access roads
 20 must be minimized, and should not result in the elevation of
 21 the floodplain.
- 22 (G) To the extent practicable, work should be performed
 23 exclusively from one (1) side of a waterway. Crossing the bed
 24 of a waterway is prohibited.
- 25 (H) To prevent the flow of sediment laden water back into the
 26 waterway, appropriate sediment control measures must be
 27 installed.
- 28 (I) Within fifteen (15) days, all bare and disturbed areas must
 29 be revegetated with a mixture of grasses and legumes. Tall
 30 fescue must not be used under this subdivision, except that low
 31 endophyte tall fescue may be used in the bottom of the
 32 waterway and on side slopes.
- 33 (c) A person who desires to:
- 34 (1) erect, make, use, or maintain a structure, an obstruction, a
 35 deposit, or an excavation; or
- 36 (2) suffer or permit a structure, an obstruction, a deposit, or an
 37 excavation to be erected, made, used, or maintained;
- 38 in or on a floodway must file with the director a verified written
 39 application for a permit accompanied by a nonrefundable minimum fee
 40 of two hundred dollars (\$200).
- 41 (d) The application for a permit must set forth the material facts
 42 together with plans and specifications for the structure, obstruction,



- 1 deposit, or excavation.
- 2 (e) An applicant must receive a permit from the director for the
- 3 work before beginning construction. The director shall issue a permit
- 4 only if in the opinion of the director the applicant has clearly proven
- 5 that the structure, obstruction, deposit, or excavation will not do any of
- 6 the following:
- 7 (1) Adversely affect the efficiency of or unduly restrict the
- 8 capacity of the floodway.
- 9 (2) Constitute an unreasonable hazard to the safety of life or
- 10 property.
- 11 (3) Result in unreasonably detrimental effects upon fish, wildlife,
- 12 or botanical resources.
- 13 (f) In deciding whether to issue a permit under this section, the
- 14 director shall consider the cumulative effects of the structure,
- 15 obstruction, deposit, or excavation. The director may incorporate in and
- 16 make a part of an order of authorization conditions and restrictions that
- 17 the director considers necessary for the purposes of this chapter.
- 18 (g) A permit issued under this section:
- 19 (1) is valid for two (2) years after the issuance of the permit; and
- 20 (2) to:
- 21 (A) the Indiana department of transportation or a county
- 22 highway department if there is any federal funding for the
- 23 project; or
- 24 (B) an electric utility for the construction of a power
- 25 generating facility;
- 26 is valid for five (5) years from the date of issuance.
- 27 A permit that is active and was issued under subdivision (1) before July
- 28 1, 2014, is valid for two (2) years beginning July 2014, and a permit
- 29 that is active and was issued under subdivision (2) before July 1, 2014,
- 30 is valid for five (5) years beginning July 2014.
- 31 (h) A permit issued under:
- 32 (1) subsection (g)(1) may be renewed one (1) time for a period not
- 33 to exceed two (2) additional years; and
- 34 (2) subsection (g)(2) may be renewed one (1) time for a period not
- 35 to exceed five (5) additional years.
- 36 (i) The director shall send a copy of each permit issued under this
- 37 section to each river basin commission organized under:
- 38 (1) IC 14-29-7 or IC 13-2-27 (before its repeal); or
- 39 (2) ~~IC 14-13-19~~, **IC 14-13-9**, IC 14-30-1 (before its repeal), or
- 40 IC 36-7-6 (before its repeal);
- 41 that is affected.
- 42 (j) The permit holder shall post and maintain a permit issued under



1 this section at the authorized site.
2 (k) For the purposes of this chapter, the lowest floor of a building,
3 including a residence or abode, that is to be constructed or
4 reconstructed in the one hundred (100) year floodplain of an area
5 protected by a levee that is:
6 (1) inspected; and
7 (2) found to be in good or excellent condition;
8 by the United States Army Corps of Engineers shall not be lower than
9 the one hundred (100) year frequency flood elevation plus one (1) foot.
10 SECTION 62. IC 15-15-13-8, AS AMENDED BY P.L.190-2019,
11 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
12 JULY 1, 2020]: Sec. 8. (a) Each license application received under this
13 chapter must be processed as follows:
14 (1) Upon receipt of a license application, the state seed
15 commissioner shall do one (1) of the following:
16 (A) Forward a copy of the application to the state police
17 department. The state police department shall do the
18 following:
19 (i) Perform a state or national criminal history background
20 check of the applicant.
21 (ii) Determine if the requirements under section 7(c)(5) of
22 this chapter concerning prior criminal convictions have been
23 met.
24 (iii) Return the application to the state seed commissioner
25 along with the state police department's determinations and
26 a copy of the state or national criminal history background
27 check.
28 (B) ~~The state seed commissioner shall~~ Do the following:
29 (i) Perform a state or national criminal history background
30 check of the applicant under the same standards as the state
31 police department would perform.
32 (ii) Determine if the requirements under section 7(c)(5) of
33 this chapter concerning prior criminal convictions have been
34 met.
35 (2) The state seed commissioner shall review the license
36 application and the criminal history background check.
37 (b) If the state seed commissioner determines that all the
38 requirements under this chapter have been met and that a license
39 should be granted to the applicant, the state seed commissioner shall
40 approve the application for issuance of a license.
41 (c) A hemp license or agricultural hemp seed production license
42 expires on December 31 of the year for which the license was issued,



1 unless revoked. A hemp license or agricultural hemp seed production
 2 license may be renewed in accordance with rules adopted by the state
 3 seed commissioner and is nontransferable.

4 SECTION 63. IC 15-15-13-12, AS AMENDED BY P.L.190-2019,
 5 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2020]: Sec. 12. The state seed commissioner is responsible for
 7 the following:

- 8 (1) Monitoring the hemp grown by any license holder.
- 9 (2) Conducting random testing of the hemp for compliance with
 10 tetrahydrocannabinol (THC) levels. The state seed commissioner
 11 may enter into agreements with one (1) or more laboratories
 12 selected by the Indiana state police department to perform testing
 13 under this subdivision.
- 14 (3) Establishing necessary testing criteria and protocols, including
 15 a procedure for testing, using post decarboxylation or other
 16 similarly reliable methods, **for** delta-9-tetrahydrocannabinol
 17 concentration levels of the hemp produced.
- 18 (4) Establishing the minimum number of acres to be planted
 19 under each license issued under this chapter.
- 20 (5) Regulating any propagative material of a hemp plant.

21 SECTION 64. IC 15-15-13-13.5, AS ADDED BY P.L.190-2019,
 22 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2020]: Sec. 13.5. (a) Except as provided in subsection (b), the
 24 state seed commissioner shall give a person who negligently violates
 25 this chapter a reasonable time, determined by the state seed
 26 commissioner, to correct the violation without imposing a penalty
 27 under section 13 of this chapter. However, the state seed commissioner
 28 may require the person who committed the violation to comply with a
 29 corrective action plan determined by the state seed commissioner and
 30 report to the state seed commissioner on compliance with the corrective
 31 action plan.

32 (b) A person who commits a negligent violation of this chapter three
 33 (3) times in a five (5) year period shall immediately be ineligible to
 34 produce hemp for five (5) years.

35 (c) If the state seed commissioner believes that a person has
 36 knowingly or intentionally violated this chapter, the state seed
 37 commissioner shall notify:

- 38 (1) the superintendent of the state police department; and
 - 39 (2) the prosecuting attorney of the county in which the violation
 40 occurred;
- 41 of the violation.

42 (d) A person who commits a negligent violation under this chapter



1 is subject to a late fee as established by rule adopted by the **state** seed
 2 ~~commissioner.~~ **commissioner.**
 3 SECTION 65. IC 16-21-2-13, AS AMENDED BY P.L.81-2018,
 4 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2020]: Sec. 13. ~~(a) Before January 1, 2019, the state health~~
 6 ~~commissioner may:~~
 7 ~~(1) issue a license upon the application without further evidence;~~
 8 ~~or~~
 9 ~~(2) request additional information concerning the application and~~
 10 ~~conduct an investigation to determine whether a license should be~~
 11 ~~granted.~~
 12 ~~This subsection expires January 1, 2019.~~
 13 ~~(b) (a) After December 31, 2018, The state health commissioner:~~
 14 ~~(1) may:~~
 15 ~~(A) issue a license upon the application of a hospital that is not~~
 16 ~~accredited by a recognized accrediting organization without~~
 17 ~~further evidence; or~~
 18 ~~(B) request additional information concerning the application~~
 19 ~~of a hospital that is not accredited by a recognized accrediting~~
 20 ~~organization and conduct an investigation to determine~~
 21 ~~whether a license should be granted; and~~
 22 ~~(2) shall issue a license upon the application of a hospital that has~~
 23 ~~received accreditation by a recognized accrediting organization~~
 24 ~~for the period the recognized accrediting organization has been~~
 25 ~~granted accreditation without the state department conducting an~~
 26 ~~annual survey.~~
 27 ~~(c) (b) The state department may investigate a complaint against an~~
 28 ~~accredited hospital described in subsection ~~(b)(2)~~ ~~(a)(2)~~ for substantial~~
 29 ~~noncompliance, as determined by the state department, with state law~~
 30 ~~or rules. Nothing in this section prohibits the state health commissioner~~
 31 ~~from taking action against a hospital under IC 16-21-3 for substantial~~
 32 ~~noncompliance with state law or rules.~~
 33 ~~(d) (c) If a hospital is not accredited by a recognized accrediting~~
 34 ~~organization, the state department shall conduct an annual survey of the~~
 35 ~~hospital.~~
 36 ~~(e) (d) When requested by the federal Centers for Medicare and~~
 37 ~~Medicaid Services, the state department shall conduct random~~
 38 ~~validation surveys on behalf of the federal Centers for Medicare and~~
 39 ~~Medicaid Services.~~
 40 ~~(f) (e) A hospital shall provide a copy of the survey report and~~
 41 ~~certificate of accreditation from a recognized accrediting organization~~
 42 ~~to the state health commissioner not more than ten (10) days after~~



1 receipt of the survey or accreditation.
 2 ~~(g)~~ (f) Subsections ~~(b)~~ (a) through ~~(f)~~ (e) do not affect the state
 3 department's performance of an initial survey of a hospital obtaining an
 4 initial license under this article.
 5 SECTION 66. IC 16-31-12-3, AS ADDED BY P.L.100-2019,
 6 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 7 JULY 1, 2020]: Sec. 3. (a) The commission may establish an
 8 application and process for an emergency medical services provider
 9 agency to submit for approval an application and information
 10 requesting the implementation of a mobile ~~integration~~ **integrated**
 11 healthcare program.
 12 (b) The commission may establish a subcommittee to provide the
 13 initial review of an application submitted by an emergency medical
 14 services provider agency for a mobile integrated healthcare program
 15 and determine whether to grant approval for the program. In reviewing
 16 an application, the subcommittee or commission may request
 17 additional information from the emergency medical services provider
 18 agency that submitted the request.
 19 (c) If a subcommittee is established by the commission, the
 20 subcommittee shall make recommendations to the commission
 21 concerning a submitted application. The commission must approve or
 22 deny the application not more than ninety (90) days after the
 23 submission of a complete application.
 24 (d) An emergency medical services provider agency may appeal a
 25 denial of the application by the commission under IC 4-21.5.
 26 SECTION 67. IC 16-31-12-4, AS ADDED BY P.L.100-2019,
 27 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2020]: Sec. 4. (a) The commission may establish a mobile
 29 integration healthcare grant to assist communities in the development
 30 and implementation of a mobile ~~integration~~ **integrated** healthcare
 31 program that has been approved by the commission under this chapter.
 32 (b) The commission may do the following:
 33 (1) Administer the grant.
 34 (2) Create a grant application for the grant.
 35 (3) Develop a process for receiving and evaluating grant
 36 applications.
 37 (4) Establish eligibility requirements for the grant.
 38 (5) Select recipients of the grant and distribute the funds for an
 39 awarded grant.
 40 (c) The commission may only award a grant under this section to an
 41 emergency medical services provider agency that is operated by a:
 42 (1) city;



1 (2) town; or
2 (3) township.
3 SECTION 68. IC 16-31-12-5, AS ADDED BY P.L.100-2019,
4 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
5 JULY 1, 2020]: Sec. 5. (a) The mobile integration healthcare grant
6 fund is established within the state general fund for the purpose of the
7 development and implementation of a mobile ~~integration~~ **integrated**
8 healthcare program.
9 (b) The commission shall administer the fund. The expenses of
10 administering the fund shall be paid from money in the fund.
11 (c) The treasurer of state shall invest the money in the fund not
12 currently needed to meet the obligations of the fund in the same
13 manner as other public money may be invested. Interest that accrues
14 from these investments shall be deposited in the fund.
15 (d) Money in the fund at the end of a state fiscal year does not revert
16 to the state general fund.
17 SECTION 69. IC 16-39-2-6, AS AMENDED BY P.L.225-2019,
18 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
19 JULY 1, 2020]: Sec. 6. (a) Without the consent of the patient, the
20 patient's mental health record may only be disclosed as follows:
21 (1) To individuals who meet the following conditions:
22 (A) Are employed by:
23 (i) the provider at the same facility or agency;
24 (ii) a managed care provider (as defined in IC 12-7-2-127);
25 or
26 (iii) a health care provider or mental health care provider, if
27 the mental health records are needed to provide health care
28 or mental health services to the patient.
29 (B) Are involved in the planning, provision, and monitoring of
30 services.
31 (2) To the extent necessary to obtain payment for services
32 rendered or other benefits to which the patient may be entitled, as
33 provided in IC 16-39-5-3.
34 (3) To the patient's court appointed counsel and to the Indiana
35 protection and advocacy services commission.
36 (4) For research conducted in accordance with IC 16-39-5-3 and
37 the rules of the division of mental health and addiction, the rules
38 of the division of disability and rehabilitative services, or the rules
39 of the provider.
40 (5) To the division of mental health and addiction for the purpose
41 of data collection, research, and monitoring managed care
42 providers (as defined in IC 12-7-2-127) who are operating under



- 1 a contract with the division of mental health and addiction.
- 2 (6) To the extent necessary to make reports or give testimony
- 3 required by the statutes pertaining to admissions, transfers,
- 4 discharges, and guardianship proceedings.
- 5 (7) To a law enforcement agency if any of the following
- 6 conditions are met:
- 7 (A) A patient escapes from a facility to which the patient is
- 8 committed under IC 12-26.
- 9 (B) The superintendent of the facility determines that failure
- 10 to provide the information may result in bodily harm to the
- 11 patient or another individual.
- 12 (C) A patient commits or threatens to commit a crime on
- 13 facility premises or against facility personnel.
- 14 (D) A patient is in the custody of a law enforcement officer or
- 15 agency for any reason and:
- 16 (i) the information to be released is limited to medications
- 17 currently prescribed for the patient or to the patient's history
- 18 of adverse medication reactions; and
- 19 (ii) the provider determines that the release of the
- 20 medication information will assist in protecting the health,
- 21 safety, or welfare of the patient.
- 22 Mental health records released under this clause must be
- 23 maintained in confidence by the law enforcement agency
- 24 receiving them.
- 25 (8) To a coroner or medical examiner, in the performance of the
- 26 individual's duties.
- 27 (9) To a school in which the patient is enrolled if the
- 28 superintendent of the facility determines that the information will
- 29 assist the school in meeting educational needs of the patient.
- 30 (10) To the extent necessary to satisfy reporting requirements
- 31 under the following statutes:
- 32 (A) IC 12-10-3-10.
- 33 (B) IC 12-24-17-5.
- 34 (C) IC 16-41-2-3.
- 35 (D) IC 31-25-3-2.
- 36 (E) IC 31-33-5-4.
- 37 (F) IC 34-30-16-2.
- 38 (G) IC 35-46-1-13.
- 39 (11) To the extent necessary to satisfy release of information
- 40 requirements under the following statutes:
- 41 (A) IC 12-24-11-2.
- 42 (B) IC 12-24-12-3, IC 12-24-12-4, and IC 12-24-12-6.



- 1 (C) IC 12-26-11.
- 2 (12) To another health care provider in a health care emergency.
- 3 (13) For legitimate business purposes as described in
- 4 IC 16-39-5-3.
- 5 (14) Under a court order under IC 16-39-3.
- 6 (15) With respect to records from a mental health or
- 7 developmental disability facility, to the United States Secret
- 8 Service if the following conditions are met:
- 9 (A) The request does not apply to alcohol or drug abuse
- 10 records described in 42 U.S.C. 290dd-2 unless authorized by
- 11 a court order under 42 U.S.C. 290dd-2(b)(2)(c).
- 12 (B) The request relates to the United States Secret Service's
- 13 protective responsibility and investigative authority under 18
- 14 U.S.C. 3056, 18 U.S.C. 871, or 18 U.S.C. 879.
- 15 (C) The request specifies an individual patient.
- 16 (D) The director or superintendent of the facility determines
- 17 that disclosure of the mental health record may be necessary
- 18 to protect a person under the protection of the United States
- 19 Secret Service from serious bodily injury or death.
- 20 (E) The United States Secret Service agrees to only use the
- 21 mental health record information for investigative purposes
- 22 and not disclose the information publicly.
- 23 (F) The mental health record information disclosed to the
- 24 United States Secret Service includes only:
- 25 (i) the patient's name, age, and address;
- 26 (ii) the date of the patient's admission to or discharge from
- 27 the facility; and
- 28 (iii) any information that indicates whether or not the patient
- 29 has a history of violence or presents a danger to the person
- 30 under protection.
- 31 (16) To the statewide waiver ombudsman established under
- 32 IC 12-11-13, in the performance of the ombudsman's duties.
- 33 (b) If a licensed mental health professional or licensed paramedic,
- 34 in the course of rendering a treatment intervention, determines that a
- 35 patient may be a harm to himself or herself or others, the licensed
- 36 mental health professional or licensed paramedic may request a
- 37 patient's individualized **mental health** safety plan from a psychiatric
- 38 crisis center, psychiatric inpatient unit, or psychiatric residential
- 39 treatment provider. Each psychiatric crisis center, psychiatric inpatient
- 40 unit, and psychiatric residential treatment provider shall, upon request
- 41 and without the consent of the patient, share a patient's individualized
- 42 mental health safety plan that is in the standard format established by



1 the division of mental health and addiction under IC 12-21-5-6 ~~to~~ **with**
 2 the following individuals who demonstrate proof of licensure and
 3 commit to protecting the information in compliance with state and
 4 federal privacy laws:

- 5 (1) A licensed mental health professional.
- 6 (2) A licensed paramedic.

7 An individualized mental health safety plan disclosed under this
 8 subsection may be used only to support a patient's welfare and safety
 9 and is considered otherwise confidential information under applicable
 10 state and federal laws.

11 (c) After information is disclosed under subsection (a)(15) and if the
 12 patient is evaluated to be dangerous, the records shall be interpreted in
 13 consultation with a licensed mental health professional on the staff of
 14 the United States Secret Service.

15 (d) A person who discloses information under subsection (a)(7),
 16 (a)(15), or ~~subsection (b)~~ in good faith is immune from civil and
 17 criminal liability.

18 SECTION 70. IC 16-39-3-3 IS AMENDED TO READ AS
 19 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 3. A person:

20 (1) seeking access to a patient's mental health record without the
 21 patient's written consent in an investigation or prosecution
 22 resulting from a report filed under ~~IC 16-39-2-6(10)~~;
 23 **IC 16-39-2-6(a)(10)**; or

24 (2) who has filed or is a party to a legal proceeding and who seeks
 25 access to a patient's mental health record without the patient's
 26 written consent;

27 may file a petition in a circuit or superior court requesting a release of
 28 the patient's mental health record.

29 SECTION 71. IC 16-41-10-2.6, AS ADDED BY P.L.224-2019,
 30 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 31 JULY 1, 2020]: Sec. 2.6. (a) This section applies to:

- 32 (1) an emergency medical services provider; and
- 33 (2) a law enforcement officer;

34 who ~~has~~ **have** been exposed to blood or body fluids as described in
 35 section 2(a) of this chapter.

36 (b) A person to whom this ~~chapter section~~ applies may submit an
 37 emergency application for a blood or body fluid specimen to a circuit
 38 or superior court having jurisdiction to issue a warrant.

39 (c) An emergency application for a blood or body fluid specimen
 40 must be verified and include the following information:

- 41 (1) The name and employing agency of the person exposed to the
 42 blood or body fluids.



- 1 (2) The name of the patient to whose blood or body fluids the
- 2 person has been exposed.
- 3 (3) A concise description of the circumstances under which the
- 4 exposure occurred.
- 5 (4) A concise explanation of why immediate testing is necessary.
- 6 (5) Any other information required by the court.

7 (d) If it appears from the emergency application for a blood or body
 8 fluid specimen that:

- 9 (1) the person exposed to the blood or body fluid is a person to
- 10 whom this section applies; and
- 11 (2) immediate testing is necessary;

12 the court shall approve the emergency application for a blood or body
 13 fluid specimen ex parte, without notice or a hearing, and issue an
 14 emergency order requiring the patient to whose blood or body fluid the
 15 emergency medical services provider or law enforcement officer has
 16 been exposed to provide a blood or body fluid specimen for testing.

17 SECTION 72. IC 16-41-37.5-2.5, AS AMENDED BY P.L.21-2019,
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2020]: Sec. 2.5. (a) Before July 31, 2019, the state department
 20 shall distribute a manual of best practices for managing indoor air
 21 quality at schools as described in this section. The state department
 22 may use a manual on indoor air quality in schools developed by a
 23 federal health or environmental agency or another state and make
 24 additions or revisions to the manual to make the manual most useful to
 25 Indiana schools. The manual must include recommendations for radon
 26 testing. The state department shall provide the manual:

- 27 (1) to:
 - 28 (A) the legislative council; and
 - 29 (B) the department of education;
- 30 in an electronic format under IC 5-14-6; and
- 31 (2) to the facilities manager and superintendent of each school
 32 corporation and the chief administrative officer of each accredited
 33 nonpublic school.
- 34 (b) At least once every three (3) years the **state** department shall:
 - 35 (1) review and revise the manual developed under subsection (a)
 - 36 to assure that the manual continues to represent best practices
 - 37 available to schools; and
 - 38 (2) distribute the manual to individuals listed in subsection (a)(2).

39 SECTION 73. IC 20-19-2-2.2, AS ADDED BY P.L.224-2015,
 40 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 41 JULY 1, 2020]: Sec. 2.2. (a) Beginning June 1, 2015, the state board
 42 consists of the following members:



- 1 (1) The state superintendent.
- 2 (2) Eight (8) members appointed by the governor. The following
- 3 provisions apply to members of the state board appointed under
- 4 this subdivision:
- 5 (A) At least six (6) members appointed under this subdivision
- 6 must have professional experience in the field of education as
- 7 provided in subsection (b).
- 8 (B) Members shall be appointed from different parts of
- 9 Indiana with not more than one (1) member being appointed
- 10 from a particular congressional district.
- 11 (C) Not more than five (5) members of the state board may be
- 12 appointed from the membership of any one (1) political party.
- 13 (3) One (1) member, who is not a member of the general
- 14 assembly, appointed by the speaker of the house of
- 15 representatives.
- 16 (4) One (1) member, who is not a member of the general
- 17 assembly, appointed by the president pro tempore of the senate.
- 18 (b) For purposes of subsection (a), an individual is considered to
- 19 have professional experience in the field of education if the individual
- 20 has teaching or leadership experience at a postsecondary educational
- 21 institution or is currently employed as, or is retired from a position as:
- 22 (1) a teacher;
- 23 (2) a principal;
- 24 (3) an assistant superintendent; or
- 25 (4) a superintendent.
- 26 (c) A quorum consists of six (6) members of the state board. An
- 27 action of the state board is not official unless the action is authorized
- 28 by at least six (6) members.
- 29 (d) ~~Subject to subsection (e)~~; The members of the state board shall
- 30 elect a chairperson and vice chairperson annually from the members of
- 31 the state board. The vice chairperson shall act as chairperson in the
- 32 absence of the chairperson.
- 33 (e) ~~Notwithstanding subsection (d), the state superintendent shall~~
- 34 ~~serve as the chairperson of the state board until a chairperson is elected~~
- 35 ~~under subsection (d) at the first meeting of the state board after~~
- 36 ~~December 31, 2016, which shall be held not later than January 15,~~
- 37 ~~2017. A vice chairperson shall be elected at the first meeting of the~~
- 38 ~~state board after June 30, 2015, which shall be held not later than~~
- 39 ~~August 1, 2015. This subsection expires July 1, 2018.~~
- 40 (f) (e) Except as otherwise provided in subsection (g); (f), each
- 41 member appointed under subsection (a)(2) through (a)(4) serves a four
- 42 (4) year term. The term begins on July 1.



1 ~~(g)~~ (f) A member appointed under subsection (a)(2) through (a)(4)
 2 may be removed from the state board by the member's appointing
 3 authority for just cause. Vacancies in the appointments to the state
 4 board shall be filled by the appointing authority. A member appointed
 5 under this subsection serves for the remainder of the unexpired term.

6 ~~(h)~~ (g) The state board shall meet at a minimum at least one (1) time
 7 each month. The state board shall establish the date of the next monthly
 8 meeting during the monthly meeting of the state board. In addition to
 9 the monthly meeting required under this subsection, the state board
 10 shall meet at the call of the chairperson.

11 SECTION 74. IC 20-24-2.2-2, AS AMENDED BY P.L.143-2019,
 12 SECTION 16, AND AS AMENDED BY P.L.159-2019, SECTION 3,
 13 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 14 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The minimum standard for
 15 renewal and the standard to avoid closure imposed by authorizers on
 16 a charter school is a requirement that the charter school not remain in
 17 the lowest category or designation of school improvement, including
 18 any alternative accountability category or designation, in the third year
 19 after initial placement in the lowest category or designation established
 20 under IC 20-31-8-4.

21 (b) An authorizer of a charter school that does not meet the
 22 minimum standard for charter school renewal described in subsection
 23 (a) may petition the state board at any time to request permission to
 24 renew the charter school's charter notwithstanding the fact that the
 25 charter school does not meet the minimum standard. If timely
 26 notification is made, the state board shall hold a hearing *under section*
 27 *2.5 of this chapter* to consider the authorizer's request at the state
 28 board's next regularly scheduled board meeting.

29 (c) In determining whether to grant a request under subsection (b),
 30 the state board shall consider the following:

31 (1) Enrollment of students with special challenges, such as drug
 32 or alcohol addiction, prior withdrawal from school, prior
 33 incarceration, or other special circumstances.

34 (2) High mobility of the student population resulting from the
 35 specific purpose of the charter school.

36 (3) Annual improvement in the performance of students enrolled
 37 in the charter school, as measured *by IC 20-31-8-1, under*
 38 *IC 20-31-8*, compared with the performance of students enrolled
 39 in the charter school in the immediately preceding school year.

40 ~~(d)~~ *After the hearing, the state board must implement one (1) or*
 41 *more of the following actions:*

42 (1) *Grant the authorizer's request to renew the charter of the*



1 *charter school. The state board may determine the length of the*
 2 *renewal and any conditions of the renewal placed upon either the*
 3 *charter school or the authorizer.*

4 *(2) Order the closure of the charter school at the end of the*
 5 *current school year.*

6 *(3) Order the reduction of any administrative fee collected under*
 7 *IC 20-24-7-4 that is applicable to the charter school identified in*
 8 *subsection (b). The reduction must become effective at the*
 9 *beginning of the month following the month of the authorizer's*
 10 *hearing before the state board.*

11 *A charter school that is closed by the state board under this section*
 12 *may not be granted a charter by any authorizer.*

13 SECTION 75. IC 20-25.7-5-2, AS AMENDED BY P.L.269-2019,
 14 SECTION 5, AND AS AMENDED BY P.L.270-2019, SECTION 6,
 15 AND AS AMENDED BY P.L.108-2019, SECTION 212, IS
 16 CORRECTED AND AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The board may enter into an
 18 agreement with an organizer to reconstitute an eligible school as a
 19 participating innovation network charter school or to establish a
 20 participating innovation network charter school at a location selected
 21 by the board within the boundary of the school corporation.
 22 Notwithstanding ~~IC 20-26-7-1~~, IC 20-26-7.1, a participating innovation
 23 network charter school may be established within a vacant school
 24 building.

25 (b) The terms of the agreement entered into between the board and
 26 an organizer must specify the following:

27 (1) A statement that the organizer authorizes the department to
 28 include the charter school's performance assessment results under
 29 IC 20-31-8 when calculating the school corporation's performance
 30 assessment under rules adopted by the state board.

31 (2) The amount of state funding, including tuition support (if the
 32 participating innovation network charter school is treated in the
 33 same manner as a school operated by the school corporation
 34 under subsection (d)(2)), and money levied as property taxes that
 35 will be distributed by the school corporation to the organizer.

36 (3) The performance goals and accountability metrics agreed
 37 upon for the charter school in the charter agreement between the
 38 organizer and the authorizer.

39 (c) If an organizer and the board enter into an agreement under
 40 subsection (a), the organizer and the board shall notify the department
 41 that the agreement has been made under this section within thirty (30)
 42 days after the agreement is entered into.



1 (d) Upon receipt of the notification under subsection (c), for school
2 years starting after the date of the agreement:

3 (1) the department shall include the participating innovation
4 network charter school's performance assessment results under
5 IC 20-31-8 when calculating the school corporation's performance
6 assessment under rules adopted by the state board;

7 (2) the department shall treat the participating innovation network
8 charter school in the same manner as a school operated by the
9 school corporation when calculating the total amount of state
10 funding to be distributed to the school corporation unless
11 subsection (e) applies; and

12 (3) if requested by a participating innovation network charter
13 school that reconstitutes an eligible school, the department may
14 use student growth as the state board's exclusive means to
15 determine the innovation network charter school's category or
16 designation of school improvement under 511 IAC 6.2-10-10 for
17 a period of three (3) years. *Beginning with the 2019-2020 school*
18 *year, the department may not use student growth as the state*
19 *board's exclusive means to determine an innovation network*
20 *charter school's category or designation of school improvement.*
21 *This subdivision expires July 1, 2023.*

22 (e) If a participating innovation network school was established
23 before January 1, 2016, and for the current school year has a
24 complexity index that is greater than the complexity index for the
25 school corporation that the innovation network school has contracted
26 with, the innovation network school shall be treated as a charter school
27 for purposes of determining tuition support. This subsection expires
28 June 30, ~~2019~~ 2021.

29 SECTION 76. IC 20-26-16-6, AS AMENDED BY P.L.270-2019,
30 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2020]: Sec. 6. (a) A school corporation or charter school
32 police officer appointed under this chapter:

33 (1) is a law enforcement officer (as defined in IC 5-2-1-2(1));

34 (2) must take an appropriate oath of office in a form and manner
35 prescribed by the governing body or the equivalent for a charter
36 school;

37 (3) serves at the governing body's (or the equivalent for a charter
38 school) pleasure; and

39 (4) performs the duties that the governing body or the equivalent
40 for a charter school assigns.

41 (b) School corporation or charter school police officers appointed
42 under this chapter have general police powers, including the power to



1 arrest, without process, all persons who within their view commit any
 2 offense. They have the same common law and statutory powers,
 3 privileges, and immunities as sheriffs and constables, except that they
 4 are empowered to serve civil process only to the extent authorized by
 5 the employing governing body or the equivalent for a ~~school~~
 6 ~~corporation~~; **charter school**; however, any powers may be expressly
 7 forbidden them by the governing body (or the equivalent for a charter
 8 school) employing them. In addition to any other powers or duties, such
 9 police officers shall enforce and assist the educators and administrators
 10 of their school corporation or charter school in the enforcement of the
 11 rules and regulations of the school corporation or charter school and
 12 assist and cooperate with other law enforcement agencies and officers.

13 (c) Such police officers may exercise the powers granted under this
 14 section only upon any property owned, leased, or occupied by the
 15 school corporation or charter school, including the streets passing
 16 through and adjacent to the property. Additional jurisdiction may be
 17 established by agreement with the chief of police of the municipality
 18 or sheriff of the county or the appropriate law enforcement agency
 19 where the property is located, dependent upon the jurisdiction
 20 involved.

21 SECTION 77. IC 20-28-5-12, AS AMENDED BY P.L.143-2019,
 22 SECTION 17, AND AS AMENDED BY P.L.275-2019, SECTION 3,
 23 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 24 [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Subsection (b) does not
 25 apply to an individual who:

- 26 (1) held an Indiana limited, reciprocal, or standard teaching
- 27 license on June 30, 1985; or
- 28 (2) is granted a license under section 18 of this chapter.

29 (b) The department may not grant an initial practitioner license to
 30 an individual unless the individual has demonstrated proficiency in the
 31 following areas on a written examination or through other procedures
 32 prescribed by the department:

- 33 ~~(1) Basic reading, writing, and mathematics.~~
- 34 ~~(2) (1) Pedagogy.~~
- 35 ~~(3) (2) Knowledge of the areas in which the individual is required~~
 36 ~~to have a license to teach.~~
- 37 ~~(4) (3) If the individual is seeking to be licensed as an elementary~~
 38 ~~school teacher, comprehensive scientifically based reading~~
 39 ~~instruction skills, including:~~
 - 40 (A) phonemic awareness;
 - 41 (B) phonics instruction;
 - 42 (C) fluency;



1 (D) vocabulary; and
 2 (E) comprehension.
 3 (c) An individual's license examination score may not be disclosed
 4 by the department without the individual's consent unless specifically
 5 required by state or federal statute or court order.
 6 (d) *Subject to section 22 of this chapter*, the state board shall adopt
 7 rules under IC 4-22-2 to do the following:
 8 (1) Adopt, validate, and implement the examination or other
 9 procedures required by subsection (b).
 10 (2) Establish examination scores indicating proficiency.
 11 (3) Otherwise carry out the purposes of this section.
 12 (e) Subject to section 18 of this chapter, the state board shall adopt
 13 rules under IC 4-22-2 establishing the conditions under which the
 14 requirements of this section may be waived for an individual holding
 15 a valid teacher's license issued by another state.
 16 SECTION 78. IC 20-28-5-22, AS ADDED BY P.L.143-2019,
 17 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 22. (a) This section applies to teacher licensing
 19 examinations administered to determine whether an individual
 20 demonstrates, in accordance with section 12(b) of this chapter,
 21 proficiency in:
 22 ~~(1) basic reading, writing, and mathematics;~~
 23 ~~(2) (1) pedagogy; and~~
 24 ~~(3) (2) knowledge of the areas in which the individual is required~~
 25 ~~to have a license to teach.~~
 26 (b) Not later than July 1, 2020, the state board shall adopt teacher
 27 licensing examinations to replace the teacher licensing examinations
 28 administered on July 1, 2019.
 29 (c) The state board shall adopt teacher licensing examinations that
 30 are already in existence and administered nationally.
 31 (d) The department shall, not later than September 1, 2021,
 32 implement the teacher licensing examinations adopted under this
 33 section.
 34 (e) The state board may adopt rules under IC 4-22-2 to carry out this
 35 section.
 36 SECTION 79. IC 20-34-9-1, AS ADDED BY P.L.153-2019,
 37 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2020]: Sec. 1. This chapter does not apply to a virtual charter
 39 school (as defined in ~~IC 20-24-7-13(a)~~) **IC 20-24-1-10** or a virtual
 40 accredited nonpublic school.
 41 SECTION 80. IC 20-35-12-12, AS ADDED BY P.L.260-2019,
 42 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



- 1 JULY 1, 2020]: Sec. 12. Not later than March 1, 2020, the center shall:
 2 (1) establish a list of language developmental milestones that:
 3 (A) are, as applicable, aligned to the center's guidelines for
 4 infant, toddler, and preschool assessments;
 5 (B) are aligned to the applicable instrument used to assess the
 6 development of children with disabilities under federal law;
 7 (C) are aligned with applicable state standards in English
 8 language arts; and
 9 (D) **are** based on applicable standardized norms; and
 10 (2) provide to the advisory committee the following:
 11 (A) The list of language developmental milestones established
 12 under subdivision (1).
 13 (B) Any relevant information regarding the language
 14 developmental milestones on the list provided under clause
 15 (A).
 16 SECTION 81. IC 20-35-12-14, AS ADDED BY P.L.260-2019,
 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 18 JULY 1, 2020]: Sec. 14. (a) The center shall do the following:
 19 (1) Review the lists provided to the center from the advisory
 20 committee under section 13 of this chapter.
 21 (2) Select language developmental milestones to include in the
 22 parent resource described in subdivision (5).
 23 (3) Not later than July 1, 2020, inform the advisory committee
 24 regarding which language developmental milestones the center
 25 selected for the parent resource described in subdivision (5).
 26 (4) Not later than July 1, 2020, approve tools and assessments as
 27 provided under this chapter to be used in assessing children who
 28 are deaf or hard of hearing.
 29 (5) Prepare a parent resource that:
 30 (A) includes the language developmental milestones described
 31 in subdivision (2);
 32 (B) can be used by a parent to monitor and track the expressive
 33 and receptive language acquisition and developmental stages
 34 toward English literacy of children who are deaf or hard of
 35 hearing; and
 36 (C) meets the requirements of subsection (b).
 37 (b) The parent resource prepared by the center under subsection
 38 (a)(5) must meet the following requirements:
 39 (1) Be appropriate for use, in both content and administration,
 40 with children who:
 41 (A) are less than eleven (11) years of age;
 42 (B) are deaf or hard of hearing; and



- 1 (C) use:
- 2 (i) ASL;
- 3 (ii) English; or
- 4 (iii) both ASL and English.
- 5 (2) Be written for clarity and ease of use by parents.
- 6 (3) Be aligned to the applicable:
- 7 (A) state standards for infant, toddler, and preschool
- 8 assessments;
- 9 (B) federal standards for assessing the development of
- 10 children with disabilities; and
- 11 (C) state standards in ASL and English language arts.
- 12 (4) Include information **explaining** that:
- 13 (A) the parent resource is not a formal assessment of language
- 14 and English literacy development; and
- 15 (B) a parent's observation of the parent's child may differ from
- 16 formal assessment data presented at a meeting for a child's
- 17 individualized education program, individualized family
- 18 service plan, or a plan developed under Section 504 of the
- 19 federal Rehabilitation Act, 29 U.S.C. 794.
- 20 (5) Contain the language developmental milestones selected by
- 21 the center under this section.
- 22 (6) Present the language developmental milestones in terms of
- 23 development of all children who are less than eleven (11) years of
- 24 age.
- 25 (7) Provide information regarding the general development of
- 26 language, including phonology, semantics, syntax, and
- 27 pragmatics, to a parent whose child uses a language at home that
- 28 is not English or ASL.
- 29 (8) Provide information on additional supports for language
- 30 acquisition, including:
- 31 (A) amplification device options;
- 32 (B) ASL services options; and
- 33 (C) other additional supports determined appropriate by the
- 34 center.
- 35 (9) Provide information about special education law in Indiana as
- 36 the law applies to children who are deaf or hard of hearing.
- 37 (10) Provide additional information for parents of children who:
- 38 (A) are deaf or hard of hearing; and
- 39 (B) have additional disabilities.
- 40 (11) Provide notice that a parent of a child has the right to select
- 41 the language or communication mode for the child's language
- 42 acquisition and developmental milestone tracking.



- 1 (c) The center shall:
- 2 (1) distribute the parent resource prepared under this section to
- 3 parents of children who are deaf or hard of hearing; and
- 4 (2) post the parent resource prepared under this section on the
- 5 center's Internet web site.
- 6 SECTION 82. IC 20-50-1-3, AS AMENDED BY P.L.155-2019,
- 7 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 8 JULY 1, 2020]: Sec. 3. (a) Every local educational agency, regardless
- 9 of whether it receives a McKinney-Vento Act grant, is required to
- 10 designate a local liaison under 42 U.S.C. 11432.
- 11 (b) The local liaison serves as one (1) of the primary contacts
- 12 between homeless families and:
- 13 (1) school staff;
- 14 (2) district personnel;
- 15 (3) shelter workers; and
- 16 (4) other service providers.
- 17 (c) The local liaison coordinates services to ensure the following:
- 18 (1) Homeless children and youths are identified by school
- 19 personnel through outreach and coordination activities with other
- 20 entities and agencies pursuant to the McKinney-Vento Act.
- 21 (2) Homeless children and youths are enrolled in, and have full
- 22 and equal opportunity to succeed in, school.
- 23 (3) Homeless families and homeless children and youths are
- 24 provided access to receive education services for which the
- 25 homeless families and homeless children and youths are eligible,
- 26 including Head Start, early intervention services under the
- 27 Individuals with Disabilities Education Act, and preschool
- 28 programs administered by the local educational agency.
- 29 (4) Homeless families and homeless children and youths are
- 30 referred to health, dental, mental health, and substance abuse
- 31 services, housing services, and other appropriate services.
- 32 (5) Parents or guardians of homeless children and youths are
- 33 informed of educational and related opportunities available to the
- 34 children and are provided with meaningful opportunities to
- 35 participate in the education of the children.
- 36 (6) Public notice of educational rights of homeless students is
- 37 disseminated in locations frequented by parents and guardians of
- 38 homeless children and youths, and unaccompanied youths,
- 39 including in schools, shelters, public libraries, and soup kitchens,
- 40 in a manner and form understandable to the parents and guardians
- 41 of homeless children and youths and unaccompanied youths.
- 42 (7) Enrollment disputes are mediated in accordance with the



- 1 McKinney-Vento Act.
- 2 (8) Parents and guardians of homeless children and youths and
 3 unaccompanied youths are fully informed of all transportation
 4 services, including transportation to and from the school of origin,
 5 and are assisted in accessing transportation services.
- 6 (9) School personnel receive professional development and other
 7 support.
- 8 (10) Unaccompanied youths:
- 9 (A) are enrolled in school;
- 10 (B) have opportunities to meet the same state academic
 11 standards as established for other children and youths; **and**
 12 (C) are informed of the status of unaccompanied youths as
 13 independent students under section 40 of the Higher Education
 14 Act of 1965 (20 U.S.C. 1087vv), **and to ensure** the rights of
 15 unaccompanied youths to receive verification of this status
 16 from the local liaison.
- 17 SECTION 83. IC 22-13-2-8, AS AMENDED BY P.L.171-2019,
 18 SECTION 4, AND AS AMENDED BY P.L.249-2019, SECTION 23,
 19 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 20 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) The commission shall adopt
 21 rules under IC 4-22-2 to create equipment laws applicable to regulated
 22 lifting devices.
- 23 (b) The commission shall adopt rules under IC 4-22-2 to create
 24 equipment laws applicable to regulated boilers and pressure vessels.
- 25 (c) The commission may adopt emergency rules under
 26 IC 4-22-2-37.1 only to adopt by reference all or part of the following
 27 national boiler and pressure vessel codes:
- 28 (1) The American Society of Mechanical Engineers Boiler and
 29 Pressure Vessel Code.
- 30 (2) The National Board of Boiler and Pressure Vessel Inspectors
 31 Inspection Code.
- 32 (3) The American Petroleum Institute 510 Pressure Vessel
 33 Inspection Code.
- 34 (4) Any subsequent editions of the codes listed in subdivisions (1)
 35 through (3).
- 36 (d) An emergency rule adopted under subsection (c) expires on the
 37 earlier of the following dates:
- 38 (1) Not more than two (2) years after the emergency rule is
 39 accepted for filing with the publisher of the Indiana Register.
- 40 (2) The date a permanent rule is adopted under IC 4-22-2.
- 41 (e) *Subject to the approval of the commission, the regulated*
 42 *amusement device safety board established under IC 22-12-4.5 The*



1 *commission* shall adopt rules under IC 4-22-2 to create equipment laws
2 applicable to regulated amusement devices.

3 SECTION 84. IC 22-15-6-2, AS AMENDED BY P.L.171-2019,
4 SECTION 8, AND AS AMENDED BY P.L.249-2019, SECTION 34,
5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The division ~~shall~~ *may*
7 conduct a program of ~~periodic~~ inspections of regulated boilers and
8 pressure vessels.

9 (b) The division ~~or a boiler and pressure vessel inspector acting~~
10 ~~under section 4 of this chapter~~ shall do the following:

11 (1) Issue a regulated boiler and pressure vessel operating permit
12 to an applicant who qualifies under this section.

13 (2) *Perform an operating permit inspection of a boiler or*
14 *pressure vessel owned by the state.*

15 (3) *Conduct a program to audit boiler and pressure vessel*
16 *inspectors licensed under section 5 of this chapter.*

17 (4) *Conduct a program to audit inspections completed by a boiler*
18 *and pressure vessel inspector licensed under section 5 of this*
19 *chapter.*

20 (c) Except as provided in subsection ~~(f)~~, ~~(e)~~, ~~an~~ operating permit
21 issued under this section expires one (1) year after it is issued. ~~The~~
22 ~~permit terminates if it was issued by an insurance company acting~~
23 ~~under section 4 of this chapter and the applicant ceases to insure the~~
24 ~~boiler or pressure vessel covered by the permit against loss by~~
25 ~~explosion with an insurance company authorized to do business in~~
26 ~~Indiana.~~

27 (d) To qualify for ~~an~~ operating permit or to renew ~~an~~ operating
28 permit under this section, an applicant must do the following:

29 (1) *Apply for an operating permit on a form approved by the*
30 *division.*

31 ~~(2)~~ (2) *Demonstrate through an inspection, performed by an*
32 *inspector licensed under section 5 of this chapter, that the*
33 *regulated boiler or pressure vessel covered by the application*
34 *complies with the rules adopted by the commission.*

35 (3) *Submit a report of the inspection conducted under subdivision*
36 *(2) to the division.*

37 ~~(2)~~ (4) Pay the fee set under IC 22-12-6-6(a)(8).

38 ~~(e)~~ *An inspection under subsection (d)(1) shall be conducted as*
39 *follows:*

40 ~~(1)~~ *An inspection for an initial permit shall be conducted by:*

41 ~~(A)~~ *the division; or*

42 ~~(B)~~ *an owner or user inspection agency.*



1 (2) *An inspection for a renewal permit shall be conducted by one*
 2 ~~(1) of the following:~~
 3 ~~(A) An insurance company inspection agency, if the vessel is~~
 4 ~~insured under a boiler and pressure vessel insurance policy~~
 5 ~~and the renewal inspection is not conducted by an owner or~~
 6 ~~user inspection agency.~~
 7 ~~(B) An owner or user inspection agency.~~
 8 ~~(C) The division, if:~~
 9 ~~(i) the owner or user of a vessel is not licensed as an owner~~
 10 ~~or user inspection agency and the vessel is not insured~~
 11 ~~under a boiler and pressure vessel insurance policy; or~~
 12 ~~(ii) the regulated boiler or pressure vessel operating permit~~
 13 ~~has lapsed.~~
 14 ~~(f) (e)~~ The commission may, by rule adopted under IC 4-22-2,
 15 specify:
 16 (1) a period between inspections of more than one (1) year; and
 17 (2) an expiration date for an operating permit longer than one (1)
 18 year from the date of issuance.
 19 However, the commission may not set an inspection period of greater
 20 than five (5) years *or issue an operating permit valid for a period of*
 21 *more than five (5) years* for regulated pressure vessels or steam
 22 generating equipment that is an integral part of a continuous processing
 23 unit.
 24 ~~(g) (f)~~ For any inspection conducted by the division under this
 25 section, the division may designate
 26 ~~(1) a third party an inspector that satisfies the requirements of~~
 27 ~~licensed under section 5 of this chapter or~~
 28 ~~(2) an inspection agency that satisfies the requirements of section~~
 29 ~~6 of this chapter;~~
 30 to act as the division's agent for purposes of the inspection.
 31 (g) *The commission may adopt emergency rules in the manner*
 32 *provided under IC 4-22-2-37.1 to implement this chapter. An*
 33 *emergency rule adopted under this subsection expires on the earliest*
 34 *of the following dates:*
 35 (1) *The expiration date stated in the emergency rule.*
 36 (2) *The date the emergency rule is amended or repealed by a*
 37 *later rule adopted under IC 4-22-2-22.5 through IC 4-22-2-36 or*
 38 *under IC 4-22-2-37.1.*
 39 (3) *July 1, 2021.*
 40 SECTION 85. IC 22-15-6-5, AS AMENDED BY P.L.171-2019,
 41 SECTION 10, AND AS AMENDED BY P.L.249-2019, SECTION 36,
 42 IS CORRECTED AND AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The division shall issue a
 2 boiler and pressure vessel inspector license to an applicant who
 3 qualifies under this section.

4 (b) To qualify for a license under this section an applicant must:

- 5 (1) meet the qualifications set by the commission in its rules;
- 6 (2) pass an examination approved by the commission and
 7 conducted, supervised, and graded as prescribed by the
 8 commission; and
- 9 (3) pay the fee set under IC 22-12-6-6(a)(9).

10 (c) The commission may exempt an applicant from any part of the
 11 examination required by subsection (b) if the applicant has:

- 12 (1) a boiler and pressure vessel inspector's license issued by
 13 another state with qualifications substantially equal to the
 14 qualifications for a license under this section; or
- 15 (2) a commission as a boiler and pressure vessel inspector issued
 16 by the National Board of Boiler and Pressure Vessel Inspectors.

17 (d) *The commission may sanction a boiler and pressure vessel*
 18 *inspector under IC 22-12-7 if the boiler and pressure vessel inspector*
 19 *violates this chapter or rules adopted by the commission.*

20 SECTION 86. IC 23-0.5-5-7, AS AMENDED BY P.L.177-2019,
 21 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 22 JULY 1, 2020]: Sec. 7. (a) A registered foreign entity may withdraw its
 23 registration by delivering a statement of withdrawal to the secretary of
 24 state for filing. The statement of withdrawal must be signed by the
 25 entity and state:

- 26 (1) the name of the entity and its jurisdiction of formation;
- 27 (2) that the entity is not doing business in Indiana and that it
 28 withdraws its registration to do business in Indiana;
- 29 (3) that the entity revokes the authority of its registered agent to
 30 accept service of process on its behalf in Indiana;
- 31 (4) an address to which service of process may be made under
 32 subsection (c); and
- 33 (5) a commitment to notify the secretary of state in the future of
 34 any change in its street address.

35 (b) A statement of withdrawal may include an electronic mail
 36 address to which service of process may be made under subsection (c).
 37 If an electronic mail address is included in the statement of withdrawal,
 38 the statement of withdrawal must include a commitment to notify the
 39 secretary of state in the future of any change in ~~its~~ **the** electronic mail
 40 address.

41 (c) After the withdrawal of the registration of an entity, service of
 42 process in any action or proceeding based on a cause of action arising



1 during the time the entity was registered to do business in Indiana may
2 be made under IC 23-0.5-4-10.

3 SECTION 87. IC 24-5-0.5-3, AS AMENDED BY P.L.211-2019,
4 SECTION 33, AND AS AMENDED BY P.L.242-2019, SECTION 6,
5 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
6 [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) A supplier may not commit
7 an unfair, abusive, or deceptive act, omission, or practice in connection
8 with a consumer transaction. Such an act, omission, or practice by a
9 supplier is a violation of this chapter whether it occurs before, during,
10 or after the transaction. An act, omission, or practice prohibited by this
11 section includes both implicit and explicit misrepresentations.

12 (b) Without limiting the scope of subsection (a), the following acts,
13 and the following representations as to the subject matter of a
14 consumer transaction, made orally, in writing, or by electronic
15 communication, by a supplier, are deceptive acts:

16 (1) That such subject of a consumer transaction has sponsorship,
17 approval, performance, characteristics, accessories, uses, or
18 benefits it does not have which the supplier knows or should
19 reasonably know it does not have.

20 (2) That such subject of a consumer transaction is of a particular
21 standard, quality, grade, style, or model, if it is not and if the
22 supplier knows or should reasonably know that it is not.

23 (3) That such subject of a consumer transaction is new or unused,
24 if it is not and if the supplier knows or should reasonably know
25 that it is not.

26 (4) That such subject of a consumer transaction will be supplied
27 to the public in greater quantity than the supplier intends or
28 reasonably expects.

29 (5) That replacement or repair constituting the subject of a
30 consumer transaction is needed, if it is not and if the supplier
31 knows or should reasonably know that it is not.

32 (6) That a specific price advantage exists as to such subject of a
33 consumer transaction, if it does not and if the supplier knows or
34 should reasonably know that it does not.

35 (7) That the supplier has a sponsorship, approval, or affiliation in
36 such consumer transaction the supplier does not have, and which
37 the supplier knows or should reasonably know that the supplier
38 does not have.

39 (8) That such consumer transaction involves or does not involve
40 a warranty, a disclaimer of warranties, or other rights, remedies,
41 or obligations, if the representation is false and if the supplier
42 knows or should reasonably know that the representation is false.



- 1 (9) That the consumer will receive a rebate, discount, or other
2 benefit as an inducement for entering into a sale or lease in return
3 for giving the supplier the names of prospective consumers or
4 otherwise helping the supplier to enter into other consumer
5 transactions, if earning the benefit, rebate, or discount is
6 contingent upon the occurrence of an event subsequent to the time
7 the consumer agrees to the purchase or lease.
- 8 (10) That the supplier is able to deliver or complete the subject of
9 the consumer transaction within a stated period of time, when the
10 supplier knows or should reasonably know the supplier could not.
11 If no time period has been stated by the supplier, there is a
12 presumption that the supplier has represented that the supplier
13 will deliver or complete the subject of the consumer transaction
14 within a reasonable time, according to the course of dealing or the
15 usage of the trade.
- 16 (11) That the consumer will be able to purchase the subject of the
17 consumer transaction as advertised by the supplier, if the supplier
18 does not intend to sell it.
- 19 (12) That the replacement or repair constituting the subject of a
20 consumer transaction can be made by the supplier for the estimate
21 the supplier gives a customer for the replacement or repair, if the
22 specified work is completed and:
- 23 (A) the cost exceeds the estimate by an amount equal to or
24 greater than ten percent (10%) of the estimate;
- 25 (B) the supplier did not obtain written permission from the
26 customer to authorize the supplier to complete the work even
27 if the cost would exceed the amounts specified in clause (A);
- 28 (C) the total cost for services and parts for a single transaction
29 is more than seven hundred fifty dollars (\$750); and
- 30 (D) the supplier knew or reasonably should have known that
31 the cost would exceed the estimate in the amounts specified in
32 clause (A).
- 33 (13) That the replacement or repair constituting the subject of a
34 consumer transaction is needed, and that the supplier disposes of
35 the part repaired or replaced earlier than seventy-two (72) hours
36 after both:
- 37 (A) the customer has been notified that the work has been
38 completed; and
- 39 (B) the part repaired or replaced has been made available for
40 examination upon the request of the customer.
- 41 (14) Engaging in the replacement or repair of the subject of a
42 consumer transaction if the consumer has not authorized the



- 1 replacement or repair, and if the supplier knows or should
- 2 reasonably know that it is not authorized.
- 3 (15) The act of misrepresenting the geographic location of the
- 4 supplier by listing an alternate business name or an assumed
- 5 business name (as described in IC 23-0.5-3-4) in a local telephone
- 6 directory if:
- 7 (A) the name misrepresents the supplier's geographic location;
- 8 (B) the listing fails to identify the locality and state of the
- 9 supplier's business;
- 10 (C) calls to the local telephone number are routinely forwarded
- 11 or otherwise transferred to a supplier's business location that
- 12 is outside the calling area covered by the local telephone
- 13 directory; and
- 14 (D) the supplier's business location is located in a county that
- 15 is not contiguous to a county in the calling area covered by the
- 16 local telephone directory.
- 17 (16) The act of listing an alternate business name or assumed
- 18 business name (as described in IC 23-0.5-3-4) in a directory
- 19 assistance data base if:
- 20 (A) the name misrepresents the supplier's geographic location;
- 21 (B) calls to the local telephone number are routinely forwarded
- 22 or otherwise transferred to a supplier's business location that
- 23 is outside the local calling area; and
- 24 (C) the supplier's business location is located in a county that
- 25 is not contiguous to a county in the local calling area.
- 26 (17) The violation by a supplier of IC 24-3-4 concerning
- 27 cigarettes for import or export.
- 28 (18) The act of a supplier in knowingly selling or reselling a
- 29 product to a consumer if the product has been recalled, whether
- 30 by the order of a court or a regulatory body, or voluntarily by the
- 31 manufacturer, distributor, or retailer, unless the product has been
- 32 repaired or modified to correct the defect that was the subject of
- 33 the recall.
- 34 (19) The violation by a supplier of 47 U.S.C. 227, including any
- 35 rules or regulations issued under 47 U.S.C. 227.
- 36 (20) The violation by a supplier of the federal Fair Debt
- 37 Collection Practices Act (15 U.S.C. 1692 et seq.), including any
- 38 rules or regulations issued under the federal Fair Debt Collection
- 39 Practices Act (15 U.S.C. 1692 et seq.).
- 40 (21) A violation of IC 24-5-7 (concerning health spa services), as
- 41 set forth in IC 24-5-7-17.
- 42 (22) A violation of IC 24-5-8 (concerning business opportunity



- 1 transactions), as set forth in IC 24-5-8-20.
- 2 (23) A violation of IC 24-5-10 (concerning home consumer
- 3 transactions), as set forth in IC 24-5-10-18.
- 4 (24) A violation of IC 24-5-11 (concerning real property
- 5 improvement contracts), as set forth in IC 24-5-11-14.
- 6 (25) A violation of IC 24-5-12 (concerning telephone
- 7 solicitations), as set forth in IC 24-5-12-23.
- 8 (26) A violation of IC 24-5-13.5 (concerning buyback motor
- 9 vehicles), as set forth in IC 24-5-13.5-14.
- 10 (27) A violation of IC 24-5-14 (concerning automatic
- 11 dialing-announcing devices), as set forth in IC 24-5-14-13.
- 12 (28) A violation of IC 24-5-15 (concerning credit services
- 13 organizations), as set forth in IC 24-5-15-11.
- 14 (29) A violation of IC 24-5-16 (concerning unlawful motor
- 15 vehicle subleasing), as set forth in IC 24-5-16-18.
- 16 (30) A violation of IC 24-5-17 (concerning environmental
- 17 marketing claims), as set forth in IC 24-5-17-14.
- 18 (31) A violation of IC 24-5-19 (concerning deceptive commercial
- 19 solicitation), as set forth in IC 24-5-19-11.
- 20 (32) A violation of IC 24-5-21 (concerning prescription drug
- 21 discount cards), as set forth in IC 24-5-21-7.
- 22 (33) A violation of IC 24-5-23.5-7 (concerning real estate
- 23 appraisals), as set forth in IC 24-5-23.5-9.
- 24 (34) A violation of IC 24-5-26 (concerning identity theft), as set
- 25 forth in IC 24-5-26-3.
- 26 (35) A violation of IC 24-5.5 (concerning mortgage rescue fraud),
- 27 as set forth in IC 24-5.5-6-1.
- 28 (36) A violation of IC 24-8 (concerning promotional gifts and
- 29 contests), as set forth in IC 24-8-6-3.
- 30 (37) A violation of IC 21-18.5-6 (concerning representations
- 31 made by a postsecondary credit bearing proprietary educational
- 32 institution), as set forth in IC 21-18.5-6-22.5.
- 33 *(38) A violation of IC 24-5-15.5 (concerning collection actions of*
- 34 *a plaintiff debt buyer), as set forth in IC 24-5-15.5-6.*
- 35 ~~(38)~~ (39) A violation of IC 24-14 (concerning towing services), as
- 36 set forth in IC 24-14-10-1.
- 37 ~~(38)~~ (40) A violation of IC 24-5-14.5 (concerning misleading or
- 38 inaccurate caller identification information), as set forth in
- 39 IC 24-5-14.5-12.
- 40 (c) Any representations on or within a product or its packaging or
- 41 in advertising or promotional materials which would constitute a
- 42 deceptive act shall be the deceptive act both of the supplier who places



1 such representation thereon or therein, or who authored such materials,
 2 and such other suppliers who shall state orally or in writing that such
 3 representation is true if such other supplier shall know or have reason
 4 to know that such representation was false.

5 (d) If a supplier shows by a preponderance of the evidence that an
 6 act resulted from a bona fide error notwithstanding the maintenance of
 7 procedures reasonably adopted to avoid the error, such act shall not be
 8 deceptive within the meaning of this chapter.

9 (e) It shall be a defense to any action brought under this chapter that
 10 the representation constituting an alleged deceptive act was one made
 11 in good faith by the supplier without knowledge of its falsity and in
 12 reliance upon the oral or written representations of the manufacturer,
 13 the person from whom the supplier acquired the product, any testing
 14 organization, or any other person provided that the source thereof is
 15 disclosed to the consumer.

16 (f) For purposes of subsection (b)(12), a supplier that provides
 17 estimates before performing repair or replacement work for a customer
 18 shall give the customer a written estimate itemizing as closely as
 19 possible the price for labor and parts necessary for the specific job
 20 before commencing the work.

21 (g) For purposes of subsection (b)(15) and (b)(16), a telephone
 22 company or other provider of a telephone directory or directory
 23 assistance service or its officer or agent is immune from liability for
 24 publishing the listing of an alternate business name or assumed
 25 business name of a supplier in its directory or directory assistance data
 26 base unless the telephone company or other provider of a telephone
 27 directory or directory assistance service is the same person as the
 28 supplier who has committed the deceptive act.

29 (h) For purposes of subsection (b)(18), it is an affirmative defense
 30 to any action brought under this chapter that the product has been
 31 altered by a person other than the defendant to render the product
 32 completely incapable of serving its original purpose.

33 SECTION 88. IC 24-5-0.5-4, AS AMENDED BY P.L.80-2019,
 34 SECTION 8, AND AS AMENDED BY P.L.242-2019, SECTION 7, IS
 35 CORRECTED AND AMENDED TO READ AS FOLLOWS
 36 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) A person relying upon an
 37 uncured or incurable deceptive act may bring an action for the damages
 38 actually suffered as a consumer as a result of the deceptive act or five
 39 hundred dollars (\$500), whichever is greater. The court may increase
 40 damages for a willful deceptive act in an amount that does not exceed
 41 the greater of:

42 (1) three (3) times the actual damages of the consumer suffering



1 the loss; or

2 (2) one thousand dollars (\$1,000).

3 Except as provided in subsection (j), the court may award reasonable
4 attorney fees to the party that prevails in an action under this
5 subsection. This subsection does not apply to a consumer transaction
6 in real property, including a claim or action involving a construction
7 defect (as defined in IC 32-27-3-1(5)) brought against a construction
8 professional (as defined in IC 32-27-3-1(4)), except for purchases of
9 time shares and camping club memberships. This subsection does not
10 apply with respect to a deceptive act described in section 3(b)(20) of
11 this chapter. This subsection also does not apply to a violation of
12 IC 24-4.7, IC 24-5-12, IC 24-5-14, or IC 24-5-14.5. Actual damages
13 awarded to a person under this section have priority over any civil
14 penalty imposed under this chapter.

15 (b) Any person who is entitled to bring an action under subsection
16 (a) on the person's own behalf against a supplier for damages for a
17 deceptive act may bring a class action against such supplier on behalf
18 of any class of persons of which that person is a member and which has
19 been damaged by such deceptive act, subject to and under the Indiana
20 Rules of Trial Procedure governing class actions, except as herein
21 expressly provided. Except as provided in subsection (j), the court may
22 award reasonable attorney fees to the party that prevails in a class
23 action under this subsection, provided that such fee shall be determined
24 by the amount of time reasonably expended by the attorney and not by
25 the amount of the judgment, although the contingency of the fee may
26 be considered. Except in the case of an extension of time granted by the
27 attorney general under IC 24-10-2-2(b) in an action subject to IC 24-10,
28 any money or other property recovered in a class action under this
29 subsection which cannot, with due diligence, be restored to consumers
30 within one (1) year after the judgment becomes final shall be returned
31 to the party depositing the same. This subsection does not apply to a
32 consumer transaction in real property, except for purchases of time
33 shares and camping club memberships. This subsection does not apply
34 with respect to a deceptive act described in section 3(b)(20) of this
35 chapter. Actual damages awarded to a class have priority over any civil
36 penalty imposed under this chapter.

37 (c) The attorney general may bring an action to enjoin a deceptive
38 act, including a deceptive act described in section 3(b)(20) of this
39 chapter, notwithstanding subsections (a) and (b). However, the attorney
40 general may seek to enjoin patterns of incurable deceptive acts with
41 respect to consumer transactions in real property. In addition, the court
42 may:



- 1 (1) issue an injunction;
- 2 (2) order the supplier to make payment of the money unlawfully
- 3 received from the aggrieved consumers to be held in escrow for
- 4 distribution to aggrieved consumers;
- 5 (3) for a knowing violation against a senior consumer, increase
- 6 the amount of restitution ordered under subdivision (2) in any
- 7 amount up to three (3) times the amount of damages incurred or
- 8 value of property or assets lost;
- 9 (4) order the supplier to pay to the state the reasonable costs of
- 10 the attorney general's investigation and prosecution related to the
- 11 action;
- 12 (5) provide for the appointment of a receiver; and
- 13 (6) order the department of state revenue to suspend the supplier's
- 14 registered retail merchant certificate, subject to the requirements
- 15 and prohibitions contained in IC 6-2.5-8-7(i), if the court finds
- 16 that a violation of this chapter involved the sale or solicited sale
- 17 of a synthetic drug (as defined in IC 35-31.5-2-321), ~~or~~ a
- 18 synthetic drug lookalike substance (as defined in
- 19 IC 35-31.5-2-321.5 (repealed)) (before July 1, 2019), a controlled
- 20 substance analog (as defined in IC 35-48-1-9.3), or a substance
- 21 represented to be a controlled substance (as described in
- 22 IC 35-48-4-4.6).
- 23 (d) In an action under subsection (a), (b), or (c), the court may void
- 24 or limit the application of contracts or clauses resulting from deceptive
- 25 acts and order restitution to be paid to aggrieved consumers.
- 26 (e) In any action under subsection (a) or (b), upon the filing of the
- 27 complaint or on the appearance of any defendant, claimant, or any
- 28 other party, or at any later time, the trial court, the supreme court, or the
- 29 court of appeals may require the plaintiff, defendant, claimant, or any
- 30 other party or parties to give security, or additional security, in such
- 31 sum as the court shall direct to pay all costs, expenses, and
- 32 disbursements that shall be awarded against that party or which that
- 33 party may be directed to pay by any interlocutory order by the final
- 34 judgment or on appeal.
- 35 (f) Any person who violates the terms of an injunction issued under
- 36 subsection (c) shall forfeit and pay to the state a civil penalty of not
- 37 more than fifteen thousand dollars (\$15,000) per violation. For the
- 38 purposes of this section, the court issuing an injunction shall retain
- 39 jurisdiction, the cause shall be continued, and the attorney general
- 40 acting in the name of the state may petition for recovery of civil
- 41 penalties. Whenever the court determines that an injunction issued
- 42 under subsection (c) has been violated, the court shall award



1 reasonable costs to the state.

2 (g) If a court finds any person has knowingly violated section 3 or
3 10 of this chapter, other than section 3(b)(19), ~~or 3(b)(20), or 3(b)(38)~~
4 **3(b)(40)** of this chapter, the attorney general, in an action pursuant to
5 subsection (c), may recover from the person on behalf of the state a
6 civil penalty of a fine not exceeding five thousand dollars (\$5,000) per
7 violation.

8 (h) If a court finds that a person has violated section 3(b)(19) of this
9 chapter, the attorney general, in an action under subsection (c), may
10 recover from the person on behalf of the state a civil penalty as follows:

11 (1) For a knowing or intentional violation, one thousand five
12 hundred dollars (\$1,500).

13 (2) For a violation other than a knowing or intentional violation,
14 five hundred dollars (\$500).

15 A civil penalty recovered under this subsection shall be deposited in
16 the consumer protection division telephone solicitation fund
17 established by IC 24-4.7-3-6 to be used for the administration and
18 enforcement of section 3(b)(19) of this chapter.

19 (i) A senior consumer relying upon an uncured or incurable
20 deceptive act, including an act related to hypnotism, may bring an
21 action to recover treble damages, if appropriate.

22 (j) An offer to cure is:

23 (1) not admissible as evidence in a proceeding initiated under this
24 section unless the offer to cure is delivered by a supplier to the
25 consumer or a representative of the consumer before the supplier
26 files the supplier's initial response to a complaint; and

27 (2) only admissible as evidence in a proceeding initiated under
28 this section to prove that a supplier is not liable for attorney's fees
29 under subsection (k).

30 If the offer to cure is timely delivered by the supplier, the supplier may
31 submit the offer to cure as evidence to prove in the proceeding in
32 accordance with the Indiana Rules of Trial Procedure that the supplier
33 made an offer to cure.

34 (k) A supplier may not be held liable for the attorney's fees and
35 court costs of the consumer that are incurred following the timely
36 delivery of an offer to cure as described in subsection (j) unless the
37 actual damages awarded, not including attorney's fees and costs, exceed
38 the value of the offer to cure.

39 (l) If a court finds that a person has knowingly violated section
40 3(b)(20) of this chapter, the attorney general, in an action under
41 subsection (c), may recover from the person on behalf of the state a
42 civil penalty not exceeding one thousand dollars (\$1,000) per



1 consumer. In determining the amount of the civil penalty in any action
 2 by the attorney general under this subsection, the court shall consider,
 3 among other relevant factors, the frequency and persistence of
 4 noncompliance by the debt collector, the nature of the noncompliance,
 5 and the extent to which the noncompliance was intentional. A person
 6 may not be held liable in any action by the attorney general for a
 7 violation of section 3(b)(20) of this chapter if the person shows by a
 8 preponderance of evidence that the violation was not intentional and
 9 resulted from a bona fide error, notwithstanding the maintenance of
 10 procedures reasonably adapted to avoid the error. A person may not be
 11 held liable in any action for a violation of this chapter for contacting a
 12 person other than the debtor, if the contact is made in compliance with
 13 the Fair Debt Collection Practices Act.

14 *(m) If a court finds that a person has knowingly or intentionally*
 15 *violated section ~~3(b)(38)~~ 3(b)(40) of this chapter, the attorney general,*
 16 *in an action under subsection (c), may recover from the person on*
 17 *behalf of the state a civil penalty in accordance with*
 18 *IC 24-5-14.5-12(b). As specified in IC 24-5-14.5-12(b), a civil penalty*
 19 *recovered under IC 24-5-14.5-12(b) shall be deposited in the consumer*
 20 *protection division telephone solicitation fund established by*
 21 *IC 24-4.7-3-6 to be used for the administration and enforcement of*
 22 *IC 24-5-14.5. In addition to the recovery of a civil penalty in*
 23 *accordance with IC 24-5-14.5-12(b), the attorney general may also*
 24 *recover reasonable attorney fees and court costs from the person on*
 25 *behalf of the state. Those funds shall also be deposited in the consumer*
 26 *protection division telephone solicitation fund established by*
 27 *IC 24-4.7-3-6.*

28 SECTION 89. IC 24-5-15.5-2, AS ADDED BY P.L.280-2019,
 29 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2020]: Sec. 2. As used in this chapter, "debt" has the meaning
 31 set forth in ~~15 U.S.C. 1692(a)(5)~~ **15 U.S.C. 1692a(5)**.

32 SECTION 90. IC 25-0.5-3-29, AS AMENDED BY P.L.160-2019,
 33 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 34 JULY 1, 2020]: Sec. 29. IC 25-1-2-6(b) applies to the Indiana **board**
 35 **of physical therapy. board:**

36 SECTION 91. IC 25-0.5-4-22, AS AMENDED BY P.L.160-2019,
 37 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 38 JULY 1, 2020]: Sec. 22. The Indiana **board of physical therapy board**
 39 (IC 25-27-1) is a board under IC 25-1-4.

40 SECTION 92. IC 25-0.5-5-14, AS AMENDED BY P.L.160-2019,
 41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 42 JULY 1, 2020]: Sec. 14. The Indiana professional licensing agency



1 shall perform administrative functions, duties, and responsibilities for
 2 the Indiana **board of physical therapy board** (IC 25-27) under
 3 IC 25-1-5-3(a).

4 SECTION 93. IC 25-0.5-6-13, AS AMENDED BY P.L.160-2019,
 5 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 6 JULY 1, 2020]: Sec. 13. An individual licensed, certified, registered,
 7 or permitted by the Indiana **board of physical therapy board** (IC 25-27)
 8 is a provider under IC 25-1-5-10.

9 SECTION 94. IC 25-0.5-8-31, AS AMENDED BY P.L.160-2019,
 10 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2020]: Sec. 31. An occupation for which a person is licensed,
 12 certified, or registered by the Indiana **board of physical therapy board**
 13 (IC 25-27) is a regulated occupation under IC 25-1-7.

14 SECTION 95. IC 25-0.5-9-33, AS AMENDED BY P.L.160-2019,
 15 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 16 JULY 1, 2020]: Sec. 33. The Indiana **board of physical therapy board**
 17 (IC 25-27) is a board under IC 25-1-8.

18 SECTION 96. IC 25-0.5-10-22, AS AMENDED BY P.L.160-2019,
 19 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2020]: Sec. 22. The Indiana **board of physical therapy board**
 21 (IC 25-27) is a board under IC 25-1-8-6.

22 SECTION 97. IC 25-0.5-11-13, AS AMENDED BY P.L.160-2019,
 23 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 24 JULY 1, 2020]: Sec. 13. The Indiana **board of physical therapy board**
 25 (IC 25-27-1) is a board under IC 25-1-9.

26 SECTION 98. IC 25-1-9.7-2, AS AMENDED BY P.L.12-2019,
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2020]: Sec. 2. (a) Except as provided in subsection (b), a
 29 prescriber may issue a prescription for an opioid only if the following
 30 limitations are met:

31 (1) If the prescription is for an adult who is being prescribed an
 32 opioid for the first time by the prescriber, the initial prescription
 33 may not exceed a seven (7) day supply.

34 (2) If the prescription is for a child who is less than eighteen (18)
 35 years of age, the prescription may not exceed a seven (7) day
 36 supply.

37 (3) If the prescription is for an animal **that is being prescribed**
 38 **an opioid** for the first time by the veterinarian, the initial
 39 prescription may not exceed a seven (7) day supply.

40 (b) The limitations set forth in subsection (a) do not apply under any
 41 of the following circumstances:

42 (1) The prescriber is issuing the prescription for the treatment or



1 provision of any of the following:

2 (A) Cancer.

3 (B) Palliative care.

4 (C) Medication-assisted treatment for a substance use disorder.

5 (D) A condition that is adopted by rule by the medical
6 licensing board under IC 25-22.5-13-8 to be necessary to be
7 exempted from subsection (a).

8 (2) If, in the professional judgment of a prescriber, a patient
9 requires more than the prescription limitations specified in
10 subsection (a).

11 (c) If a prescriber:

12 (1) determines that a drug other than an opioid is not appropriate;
13 and

14 (2) uses an exemption specified in subsection (b)(1)(B) or (b)(2)
15 and issues a prescription for a patient that exceeds the limitations
16 set forth in subsection (a);

17 the prescriber shall document in the patient's medical record the
18 indication that a drug other than an opiate was not appropriate and that
19 the patient is receiving palliative care or that the prescriber is using the
20 prescriber's professional judgment for the exemption.

21 SECTION 99. IC 25-5.2-2-13, AS AMENDED BY P.L.95-2019,
22 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
23 JULY 1, 2020]: Sec. 13. (a) An educational institution or student
24 athlete has a right of action against an athlete agent for damages if the
25 institution or athlete is adversely affected by an act or omission of the
26 agent in violation of this article. An educational institution or student
27 athlete is adversely affected by an act or omission of the agent only if,
28 because of the act or omission, the institution or an individual who was
29 a student athlete at the time of the act or omission and enrolled in the
30 institution:

31 (1) is suspended or disqualified from participation in a
32 interscholastic or intercollegiate sports event by or under the rules
33 of a state or national federation or association that promotes or
34 regulates interscholastic or intercollegiate sports; or

35 (2) suffers financial damage.

36 In an action under this section, the court may award to the prevailing
37 party costs and reasonable attorney's fees. An athlete agent found liable
38 under this section forfeits any right of payment for anything of benefit
39 or value provided to the student athlete and shall refund any
40 consideration paid to the agent by or on behalf of the athlete.

41 (b) A right of action under this section does not accrue until the
42 student athlete or educational institution discovers or by the exercise



1 of reasonable diligence would have discovered the violation by the
 2 athlete agent.
 3 (c) Any liability of the athlete agent **under** this section is several
 4 and not joint.
 5 (d) This article does not restrict rights, remedies, or defenses of any
 6 person under law or equity.
 7 SECTION 100. IC 25-21.8-2-4, AS AMENDED BY P.L.249-2019,
 8 SECTION 96, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 9 JULY 1, 2020]: Sec. 4. A member of the board may be removed under
 10 ~~IC 25-1-6.5.~~ **IC 25-1-6.5-4.**
 11 SECTION 101. IC 25-23-1-1.1, AS AMENDED BY P.L.134-2008,
 12 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2020]: Sec. 1.1. (a) As used in this chapter, "registered nurse"
 14 means a person who holds a valid license issued
 15 (1) under this chapter or
 16 (2) by a party state (as defined in ~~IC 25-23-3-2-11~~); **IC 25-42** and
 17 who bears primary responsibility and accountability for nursing
 18 practices based on specialized knowledge, judgment, and skill derived
 19 from the principles of biological, physical, and behavioral sciences.
 20 (b) As used in this chapter, "registered nursing" means performance
 21 of services which include but are not limited to:
 22 (1) assessing health conditions;
 23 (2) deriving a nursing diagnosis;
 24 (3) executing a nursing regimen through the selection,
 25 performance, and management of nursing actions based on
 26 nursing diagnoses;
 27 (4) advocating the provision of health care services through
 28 collaboration with or referral to other health professionals;
 29 (5) executing regimens delegated by a physician with an
 30 unlimited license to practice medicine or osteopathic medicine, a
 31 licensed dentist, a licensed chiropractor, a licensed optometrist,
 32 or a licensed podiatrist;
 33 (6) teaching, administering, supervising, delegating, and
 34 evaluating nursing practice;
 35 (7) delegating tasks which assist in implementing the nursing,
 36 medical, or dental regimen; or
 37 (8) performing acts which are approved by the board or by the
 38 board in collaboration with the medical licensing board of
 39 Indiana.
 40 (c) As used in this chapter, "assessing health conditions" means the
 41 collection of data through means such as interviews, observation, and
 42 inspection for the purpose of:



- 1 (1) deriving a nursing diagnosis;
 2 (2) identifying the need for additional data collection by nursing
 3 personnel; and
 4 (3) identifying the need for additional data collection by other
 5 health professionals.

6 (d) As used in this chapter, "nursing regimen" means preventive,
 7 restorative, maintenance, and promotion activities which include
 8 meeting or assisting with self-care needs, counseling, and teaching.

9 (e) As used in this chapter, "nursing diagnosis" means the
 10 identification of needs which are amenable to nursing regimen.

11 SECTION 102. IC 25-23-1-1.2, AS AMENDED BY P.L.134-2008,
 12 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 13 JULY 1, 2020]: Sec. 1.2. As used in this chapter, "licensed practical
 14 nurse" means a person who holds a valid license issued under this
 15 chapter or by a party state (as defined in IC 25-23-3-2-11) IC 25-42 and
 16 who functions at the direction of:

- 17 (1) a registered nurse;
 18 (2) a physician with an unlimited license to practice medicine or
 19 osteopathic medicine;
 20 (3) a licensed dentist;
 21 (4) a licensed chiropractor;
 22 (5) a licensed optometrist; or
 23 (6) a licensed podiatrist;

24 in the performance of activities commonly performed by practical
 25 nurses and requiring special knowledge or skill.

26 SECTION 103. IC 25-23-1-11, AS AMENDED BY P.L.135-2019,
 27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 28 JULY 1, 2020]: Sec. 11. (a) Any person who applies to the board for a
 29 license to practice as a registered nurse must:

- 30 (1) not have:
 31 (A) been convicted of a crime that has a direct bearing on the
 32 person's ability to practice competently; or
 33 (B) committed an act that would constitute a ground for a
 34 disciplinary sanction under IC 25-1-9;
 35 (2) have completed:
 36 (A) the prescribed curriculum and met the graduation
 37 requirements of a state accredited program of registered
 38 nursing that only accepts students who have a high school
 39 diploma or its equivalent as determined by the board; or
 40 (B) the prescribed curriculum and graduation requirements of
 41 a nursing education program in a foreign country that is
 42 substantially equivalent to a board approved program as



- 1 determined by the board. The board may by rule adopted under
2 IC 4-22-2 require an applicant under this subsection to
3 successfully complete an examination approved by the board
4 to measure the applicant's qualifications and background in the
5 practice of nursing and proficiency in the English language;
6 and
7 (3) be physically and mentally capable of and professionally
8 competent to safely engage in the practice of nursing as
9 determined by the board.
- 10 The board may not require a person to have a baccalaureate degree in
11 nursing as a prerequisite for licensure.
- 12 (b) The applicant must pass an examination in such subjects as the
13 board may determine.
- 14 (c) The board may issue by endorsement a license to practice as a
15 registered nurse to an applicant who has been licensed as a registered
16 nurse, by examination, under the laws of another state if the applicant
17 presents proof satisfactory to the board that, at the time that the
18 applicant applies for an Indiana license by endorsement, the applicant
19 holds a current license in another state and possesses credentials and
20 qualifications that are substantially equivalent to requirements in
21 Indiana for licensure by examination. The board may specify by rule
22 what constitutes substantial equivalence under this subsection.
- 23 (d) The board may issue by endorsement a license to practice as a
24 registered nurse to an applicant who:
25 (1) has completed the English version of the:
26 (A) Canadian Nurse Association Testing Service Examination
27 (CNAT); or
28 (B) Canadian Registered Nurse Examination (CRNE);
29 (2) achieved the passing score required on the examination at the
30 time the examination was taken;
31 (3) is currently licensed in a Canadian province or in another
32 state; and
33 (4) meets the other requirements under this section.
- 34 (e) Each applicant for examination and registration to practice as a
35 registered nurse shall pay:
36 (1) a fee set by the board; and
37 (2) if the applicant is applying for a multistate license (as defined
38 in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a
39 fee of twenty-five dollars (\$25) in addition to the fee under
40 subdivision (1);
41 a part of which must be used for the rehabilitation of impaired
42 registered nurses and impaired licensed practical nurses. Payment of



1 the fee or fees shall be made by the applicant prior to the date of
2 examination. The lesser of the following amounts from fees collected
3 under this subsection shall be deposited in the impaired nurses account
4 of the state general fund established by section 34 of this chapter:

5 (1) Twenty-five percent (25%) of the license application fee per
6 license applied for under this section.

7 (2) The cost per license to operate the impaired nurses program,
8 as determined by the Indiana professional licensing agency.

9 (f) Any person who holds a license to practice as a registered nurse
10 in

11 (†) Indiana or

12 (‡) a party state (as defined in IC 25-23.3-2-11); **under IC 25-42**
13 may use the title "Registered Nurse" and the abbreviation "R.N.". No
14 other person shall practice or advertise as or assume the title of
15 registered nurse or use the abbreviation of "R.N." or any other words,
16 letters, signs, or figures to indicate that the person using same is a
17 registered nurse.

18 SECTION 104. IC 25-23-1-12, AS AMENDED BY P.L.135-2019,
19 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
20 JULY 1, 2020]: Sec. 12. (a) A person who applies to the board for a
21 license to practice as a licensed practical nurse must:

22 (1) not have been convicted of:

23 (A) an act which would constitute a ground for disciplinary
24 sanction under IC 25-1-9; or

25 (B) a crime that has a direct bearing on the person's ability to
26 practice competently;

27 (2) have completed:

28 (A) the prescribed curriculum and met the graduation
29 requirements of a state accredited program of practical nursing
30 that only accepts students who have a high school diploma or
31 its equivalent, as determined by the board; or

32 (B) the prescribed curriculum and graduation requirements of
33 a nursing education program in a foreign country that is
34 substantially equivalent to a board approved program as
35 determined by the board. The board may by rule adopted under
36 IC 4-22-2 require an applicant under this subsection to
37 successfully complete an examination approved by the board
38 to measure the applicant's qualifications and background in the
39 practice of nursing and proficiency in the English language;
40 and

41 (3) be physically and mentally capable of, and professionally
42 competent to, safely engage in the practice of practical nursing as



- 1 determined by the board.
- 2 (b) The applicant must pass an examination in such subjects as the
3 board may determine.
- 4 (c) The board may issue by endorsement a license to practice as a
5 licensed practical nurse to an applicant who has been licensed as a
6 licensed practical nurse, by examination, under the laws of another
7 state if the applicant presents proof satisfactory to the board that, at the
8 time of application for an Indiana license by endorsement, the applicant
9 possesses credentials and qualifications that are substantially
10 equivalent to requirements in Indiana for licensure by examination. The
11 board may specify by rule what shall constitute substantial equivalence
12 under this subsection.
- 13 (d) Each applicant for examination and registration to practice as a
14 practical nurse shall pay:
- 15 (1) a fee set by the board; and
- 16 (2) if the applicant is applying for a multistate license (as defined
17 in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a
18 fee of twenty-five dollars (\$25) in addition to the fee under
19 subdivision (1);
- 20 a part of which must be used for the rehabilitation of impaired
21 registered nurses and impaired licensed practical nurses. Payment of
22 the fees shall be made by the applicant before the date of examination.
23 The lesser of the following amounts from fees collected under this
24 subsection shall be deposited in the impaired nurses account of the
25 state general fund established by section 34 of this chapter:
- 26 (1) Twenty-five percent (25%) of the license application fee per
27 license applied for under this section.
- 28 (2) The cost per license to operate the impaired nurses program,
29 as determined by the Indiana professional licensing agency.
- 30 (e) Any person who holds a license to practice as a licensed
31 practical nurse in
- 32 (+) Indiana or
- 33 (2) a party state (as defined in IC 25-23.3-2-11); **under IC 25-42**
34 may use the title "Licensed Practical Nurse" and the abbreviation
35 "L.P.N.". No other person shall practice or advertise as or assume the
36 title of licensed practical nurse or use the abbreviation of "L.P.N." or
37 any other words, letters, signs, or figures to indicate that the person
38 using them is a licensed practical nurse.
- 39 SECTION 105. IC 25-23-1-27, AS AMENDED BY P.L.134-2008,
40 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
41 JULY 1, 2020]: Sec. 27. A person who:
- 42 (1) sells or fraudulently obtains or furnishes any nursing diploma,



- 1 license or record;
 2 (2) practices nursing under cover of any diploma or license or
 3 record illegally or fraudulently obtained or assigned or issued
 4 unlawfully or under fraudulent representation;
 5 (3) practices nursing as a registered nurse or licensed practical
 6 nurse unless licensed to do so under this chapter or ~~IC 25-23.3;~~
 7 **IC 25-42;**
 8 (4) uses in connection with the person's name any designation
 9 tending to imply that the person is a registered nurse or a licensed
 10 practical nurse unless licensed to practice under this chapter or
 11 ~~IC 25-23.3;~~ **IC 25-42;**
 12 (5) practices nursing during the time the person's license issued
 13 under this chapter or ~~IC 25-23.3~~ **IC 25-42** is suspended or
 14 revoked;
 15 (6) conducts a school of nursing or a program for the training of
 16 practical nurses unless the school or program has been accredited
 17 by the board; or
 18 (7) otherwise violates this chapter;
 19 commits a Class B misdemeanor.

20 SECTION 106. IC 25-23.5-2-4, AS AMENDED BY P.L.249-2019,
 21 SECTION 105, IS AMENDED TO READ AS FOLLOWS
 22 [EFFECTIVE JULY 1, 2020]: Sec. 4. A member of the committee may
 23 be removed ~~by the board~~ under IC 25-1-6.5-4.

24 SECTION 107. IC 25-27-1-1, AS AMENDED BY P.L.160-2019,
 25 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 26 JULY 1, 2020]: Sec. 1. For the purposes of this chapter:

- 27 (1) "Physical therapy" means the care and services provided by or
 28 under the direction and supervision of a physical therapist that
 29 includes any of the following:
 30 (A) Examining, evaluating, and conduct testing (**as defined in**
 31 **subdivision (16))** on patients with mechanical, physiological,
 32 or developmental impairments, functional limitations, and
 33 disabilities or other health and movement related conditions in
 34 order to determine a physical therapy diagnosis.
 35 (B) Alleviating impairments, functional limitations, and
 36 disabilities by designing, implementing, and modifying
 37 treatment interventions that may include therapeutic exercise,
 38 functional training in home, community, or work integration
 39 or reintegration that is related to physical movement and
 40 mobility, manual therapy, including soft tissue and joint
 41 mobilization or manipulation, therapeutic massage,
 42 prescription, application, and fabrication of assistive, adaptive,



- 1 orthotic, protective, and supportive devices and equipment,
 2 including prescription and application of prosthetic devices
 3 and equipment, airway clearance techniques, integumentary
 4 protection and repair techniques, debridement and wound care,
 5 physical agents or modalities, mechanical and
 6 electrotherapeutic modalities, and patient related instruction.
 7 (C) Using solid filiform needles to treat neuromusculoskeletal
 8 pain and dysfunction (dry needling), after completing board
 9 approved continuing education and complying with applicable
 10 board rules. However, a physical therapist may not engage in
 11 the practice of acupuncture (as defined in IC 25-2.5-1-5)
 12 unless the physical therapist is licensed under IC 25-2.5.
 13 (D) Reducing the risk of injury, impairment, functional
 14 limitation, and disability, including the promotion and
 15 maintenance of fitness, health, and wellness in populations of
 16 all ages.
 17 (E) Engaging in administration, consultation, education, and
 18 research.
 19 (2) "Physical therapist" means a person who is licensed under this
 20 chapter to practice physical therapy.
 21 (3) "Physical therapist assistant" means a person who:
 22 (A) is certified under this chapter; and
 23 (B) assists a physical therapist in selected components of
 24 physical therapy treatment interventions.
 25 (4) "Board" refers to the Indiana board of physical therapy.
 26 (5) "Physical therapy aide" means support personnel who perform
 27 designated tasks related to the operation of physical therapy
 28 services.
 29 (6) "Person" means an individual.
 30 (7) "Sharp debridement" means the removal of foreign material or
 31 dead tissue from or around a wound, without anesthesia and with
 32 generally no bleeding, through the use of:
 33 (A) a sterile scalpel;
 34 (B) scissors;
 35 (C) forceps;
 36 (D) tweezers; or
 37 (E) other sharp medical instruments;
 38 in order to expose healthy tissue, prevent infection, and promote
 39 healing.
 40 (8) "Spinal manipulation" means a method of skillful and
 41 beneficial treatment by which a physical therapist uses direct
 42 thrust to move a joint of the patient's spine beyond its normal



- 1 range of motion, but without exceeding the limits of anatomical
2 integrity.
- 3 (9) "Tasks" means activities that do not require the clinical
4 decision making of a physical therapist or the clinical problem
5 solving of a physical therapist assistant.
- 6 (10) "Competence" is the application of knowledge, skills, and
7 behaviors required to function effectively, safely, ethically, and
8 legally within the context of the patient's role and environment.
- 9 (11) "Continuing competence" is the process of maintaining and
10 documenting competence through ongoing self-assessment,
11 development, and implementation of a personal learning plan and
12 subsequent reassessment.
- 13 (12) "State" means a state, territory, or possession of the United
14 States, the District of Columbia, or the Commonwealth of Puerto
15 Rico.
- 16 (13) "Direct supervision" means that a physical therapist or
17 physical therapist assistant is physically present and immediately
18 available to direct and supervise tasks that are related to patient
19 management.
- 20 (14) "General supervision" means supervision provided by a
21 physical therapist who is available by telecommunication.
- 22 (15) "Onsite supervision" means supervision provided by a
23 physical therapist who is continuously onsite and present in the
24 department or facility where services are provided. The
25 supervising therapist must be immediately available to the person
26 being supervised and maintain continued involvement in the
27 necessary aspects of patient care.
- 28 (16) "Conduct testing" means standard methods and techniques
29 used to gather data about a patient, including, subject to section
30 2.5(c) of this chapter, electrodiagnostic and electrophysiologic
31 tests and measures. The term does not include x-rays.
- 32 (17) "Physical therapy diagnosis" means a systematic
33 examination, evaluation, and testing process that culminates in
34 identifying the dysfunction toward which physical therapy
35 treatment will be directed. The term does not include a medical
36 diagnosis.
- 37 SECTION 108. IC 25-27-1-8, AS AMENDED BY P.L.160-2019,
38 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
39 JULY 1, 2020]: Sec. 8. (a) The board shall license as a physical
40 therapist or certify as a physical therapist assistant each applicant who:
41 (1) successfully passes the examination provided for in this
42 chapter; and



- 1 (2) is otherwise qualified as required by this chapter.
- 2 (b) Subject to IC 25-1-2-6(e), all licenses and certificates issued by
3 the board expire on the date of each even-numbered year specified by
4 the Indiana professional licensing agency under IC 25-1-5-4. A renewal
5 fee established by the board must be paid biennially on or before the
6 date specified by the Indiana professional licensing agency, and if not
7 paid on or before that date, the license or certificate becomes invalid,
8 without further action by the board. A penalty fee set by the board shall
9 be in effect for any reinstatement within three (3) years from the
10 original date of expiration.
- 11 (c) An expired license or certificate may be reinstated by the board
12 up to three (3) years after the expiration date if the holder of the
13 expired license or certificate:
- 14 (1) pays a penalty fee set by the board;
 - 15 (2) pays the renewal fees for the biennium; and
 - 16 (3) demonstrates evidence of continuing competence.
- 17 If more than three (3) years have elapsed since expiration of the license
18 or certificate, the holder may be reexamined by the board. The board
19 may adopt rules setting requirements for reinstatement of an expired
20 license.
- 21 (d) The **committee board** may issue not more than two (2)
22 temporary permits to a physical therapist or physical therapist assistant.
23 A person with a temporary permit issued under this subsection may
24 practice physical therapy only under the onsite supervision of a
25 licensed physical therapist who is responsible for the patient. A
26 temporary permit may be issued to any person who has paid a fee set
27 by the board and who:
- 28 (1) has a valid license from another state to practice physical
29 therapy, or has a valid certificate from another state to act as a
30 physical therapist assistant; or
 - 31 (2) has applied for and been approved by the board to take the
32 examination for licensure or certification, has not previously
33 failed the licensure or certification examination in Indiana or any
34 other state, and has:
 - 35 (A) graduated from a school or program of physical therapy;
36 or
 - 37 (B) graduated from a two (2) year college level education
38 program for physical therapist assistants that meets the
39 standards set by the board.
- 40 The applicant must take the examination within the time limits set by
41 the board.
- 42 (e) A temporary permit issued under subsection (d) expires when



1 the applicant becomes licensed or certified, or approved for
 2 endorsement licensing or certification by the board, or when the
 3 application for licensure has been disapproved, whichever occurs first.
 4 An application for licensure or certification is disapproved and any
 5 temporary permit based upon the application expires when the
 6 applicant fails to take the examination within the time limits set by the
 7 board or when the board receives notification of the applicant's failure
 8 to pass any required examination in Indiana or any other state.

9 (f) A holder of a license or certificate under this chapter who intends
 10 to retire from practice shall notify the **committee board** in writing.
 11 Upon receipt of the notice, the board shall record the fact that the
 12 holder of the license or certificate is retired and release the person from
 13 further payment of renewal fees. If a holder of the license or certificate
 14 surrenders a license or certificate, reinstatement of the license or
 15 certificate may be considered by the board upon written request. The
 16 board may impose conditions it considers appropriate to the surrender
 17 or reinstatement of a surrendered license or certificate. A license or
 18 certificate may not be surrendered to the board without the written
 19 consent of the board if any disciplinary proceedings are pending
 20 against a holder of a license or certificate under this chapter.

21 SECTION 109. IC 25-35.6-1-8.6, AS ADDED BY P.L.64-2019,
 22 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2020]: Sec. 8.6. (a) The department of education may issue an
 24 emergency communication disorder permit to an individual, as
 25 necessary, to serve the needs of students who are eligible for speech
 26 and language services under the federal Individuals with Disabilities
 27 Education Improvement Act (20 U.S.C. 1400 et seq.).

28 (b) To be eligible to receive an emergency communication disorder
 29 permit, an individual must:

30 (1) have a bachelor's degree in speech, language, and hearing
 31 sciences or an equivalent bachelor's degree in this subject area;
 32 and

33 (2) be enrolled, and have submitted a verified plan of study, in a
 34 graduate program in communication disorders.

35 (c) The director of a graduate program in communication disorders
 36 shall, at the end of each semester or its equivalent, confirm to the
 37 department of education, in a manner prescribed by the department of
 38 education, that an individual described in subsection (b) who:

39 (1) is enrolled in the graduate program; and

40 (2) holds an emergency communication disorder permit;
 41 complies with subsection (b)(2).

42 (d) An individual who is issued an emergency communication



1 disorder permit shall have ~~accessibility~~ **access** to a licensed
 2 speech-language pathologist in order to collaborate on the provision of
 3 services at no additional cost to the school corporation.

4 (e) An individual with an emergency communication disorder
 5 permit may not use a title that states or implies that the individual is a
 6 licensed speech-language pathologist.

7 (f) This section expires June 30, 2021.

8 SECTION 110. IC 27-8-13-9.5, AS ADDED BY P.L.227-2019,
 9 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 10 JULY 1, 2020]: Sec. 9.5. (a) This section applies:

11 (1) after June 30, 2020; and

12 (2) to a Medicare supplement policy or certificate made available
 13 under section 9(e) of this chapter to an individual who is eligible
 14 for and enrolled in Medicare by reason of disability as described
 15 in 42 U.S.C. 1395c(2).

16 (b) A Medicare supplement policy or certificate described in
 17 subsection (a) must meet the following requirements:

18 (1) Except as provided in this section, meet all requirements of
 19 this chapter that apply to a Medicare supplement policy or
 20 certificate made available to a person who is at least sixty-five
 21 (65) years of age and eligible for Medicare as described in 42
 22 U.S.C. 1395c(1).

23 (2) Be standardized as Plan A by the federal Centers for Medicare
 24 and Medicaid Services.

25 (c) An individual may enroll in a Medicare supplement policy or
 26 certificate under this section as follows:

27 (1) At any time the individual is authorized or required to enroll
 28 under federal law.

29 (2) ~~Or:~~ **Either:**

30 (A) **on** July 1, 2020; or

31 (B) six (6) months after enrolling in Medicare Part B;
 32 whichever is later.

33 (3) Within six (6) months after receiving notice that the individual
 34 has been retroactively enrolled in Medicare Part B due to a
 35 retroactive eligibility decision under 42 U.S.C. 1395.

36 (4) Within six (6) months after experiencing a qualifying event
 37 under 42 U.S.C. 1395.

38 (d) Notwithstanding any other law, an issuer or another entity may
 39 provide to an insurance producer or another agent of the issuer or other
 40 entity a commission or other compensation of not more than two
 41 percent (2%) of the premium for the sale of a Medicare supplement
 42 policy or certificate described in subsection (a).



1 SECTION 111. IC 27-8-35.5-6, AS ADDED BY P.L.149-2019,
 2 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2020]: Sec. 6. The coverage required by this ~~section~~ **chapter**
 4 may not be subject to annual or lifetime limitation, deductible,
 5 copayment, or coinsurance provisions that are more restrictive than the
 6 annual or lifetime limitation, deductible, copayment, or coinsurance
 7 provisions that apply generally under the policy of accident and
 8 sickness insurance.

9 SECTION 112. IC 30-4-9-2, AS ADDED BY P.L.221-2019,
 10 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 11 JULY 1, 2020]: Sec. 2. As used in this chapter, the following
 12 definitions apply:

13 (1) "Breach of trust" includes a violation by a trust director or
 14 trustee of a duty imposed on that director or trustee by the terms
 15 of the trust, this chapter, or the law of this state other than this
 16 chapter.

17 (2) "Directed trust" means a trust for which the terms of the trust
 18 grant a power of direction.

19 (3) "Directed trustee" means a trustee that is subject to a trust
 20 director's power of direction.

21 (4) "Person" means an individual, estate, business or nonprofit
 22 entity, public corporation, government or government
 23 subdivision, agency, or instrumentality or other legal entity.

24 (5) "Power of direction" means a power over a trust granted to a
 25 person by the terms of the trust to the extent the power is
 26 exercisable while the person is not serving as a trustee. The term
 27 includes a power over the investment, management, or
 28 distribution of trust property or other matters of trust
 29 administration. The term excludes the powers described in section
 30 5(b) of this chapter.

31 (6) "Settlor" means a person, including a testator, that creates, or
 32 contributes property to, a trust. If more than one (1) person creates
 33 or contributes property to a trust, each person is a settlor of the
 34 portion of the trust property attributable to that person's
 35 contribution except to the extent another person has the power to
 36 revoke or withdraw that portion.

37 (7) "State" means a state of the United States, the District of
 38 Columbia, Puerto Rico, the United States Virgin Islands, or any
 39 other territory ~~of~~ **or** possession subject to the jurisdiction of the
 40 United States.

41 (8) "Terms of a trust" means:

42 (A) except as otherwise provided in clause (B), the



- 1 manifestation of the settlor's intent regarding a trust's
- 2 provisions as:
- 3 (i) expressed in the trust instrument; or
- 4 (ii) established by other evidence that would be admissible
- 5 in a judicial proceeding; or
- 6 (B) the trust's provisions as established, determined, or
- 7 amended by:
- 8 (i) a trustee or trust director in accordance with applicable
- 9 law; or
- 10 (ii) court order.
- 11 (9) "Trust director" means a person that is granted a power of
- 12 direction by the terms of a trust to the extent the power is
- 13 exercisable while the person is not serving as a trustee. The
- 14 person is a trust director whether or not the terms of the trust refer
- 15 to the person as a trust director and whether or not the person is
- 16 a beneficiary or settlor of the trust.
- 17 (10) "Trustee" includes an original, additional, and successor
- 18 trustee, and a cotrustee.
- 19 (11) "Willful misconduct" means intentional wrongdoing, and not
- 20 mere negligence, gross negligence, or recklessness.
- 21 (12) "Wrongdoing" means malicious conduct or conduct designed
- 22 to defraud or to seek an unconscionable advantage.
- 23 SECTION 113. IC 31-25-2-25, AS ADDED BY P.L.106-2019,
- 24 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 25 JULY 1, 2020]: Sec. 25. The department shall submit a report, not later
- 26 than December 31 of each year, to the general assembly concerning the
- 27 kinship **care** navigator program. The report must include the following
- 28 information:
- 29 (1) How the program has provided outreach to kinship care
- 30 families, including by establishing, publishing, and updating a
- 31 kinship care Internet web site and other relevant guides or
- 32 outreach materials.
- 33 (2) How the program has coordinated with other state or local
- 34 agencies that promote service coordination and provide
- 35 information and referral services.
- 36 (3) How the program has established partnerships between public
- 37 and private agencies, including schools, community based or faith
- 38 based organizations, and relevant government agencies, to
- 39 increase the agencies' knowledge of the needs of kinship care
- 40 families, current foster families, or potential foster families and
- 41 promote better services for families.
- 42 (4) Any other information regarding how the program is



1 supporting any other activities designed to assist kinship
 2 caregivers in obtaining benefits and services to improve their
 3 caregiving.
 4 A report submitted under this section must be in an electronic format
 5 under IC 5-14-6.
 6 SECTION 114. IC 31-26-3.5-2.5, AS ADDED BY P.L.243-2017,
 7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 8 JULY 1, 2020]: Sec. 2.5. Information and training concerning child
 9 welfare substance abuse treatment services must be provided as
 10 follows:
 11 (1) The ~~Indiana judicial center~~ **office of judicial administration**
 12 shall provide the information and training to juvenile court, circuit
 13 court, and superior court judges.
 14 (2) The department shall provide the information and training to
 15 the employees of the department.
 16 (3) The public defender council of Indiana shall provide the
 17 information and training to public defenders.
 18 SECTION 115. IC 31-32-3-12, AS ADDED BY P.L.41-2019,
 19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 20 JULY 1, 2020]: Sec. 12. (a) The following definitions apply throughout
 21 this section:
 22 (1) "Pilot county" means a county selected under subsection (d).
 23 (2) "Voluntary preventative program" refers to a voluntary
 24 preventative program under section 11 of this chapter.
 25 (b) The supreme court may establish a pilot program to assist
 26 juvenile court judges in five (5) Indiana counties in establishing
 27 voluntary preventative programs under section 11 of this chapter for:
 28 (1) at-risk children who are not:
 29 (A) the subject of proceedings over which a juvenile court has
 30 jurisdiction; or
 31 (B) participating in a diversionary program or a program of
 32 informal adjustment; and
 33 (2) families of children described in subdivision (1).
 34 (c) A pilot program established under subsection ~~(a)~~ **(b)** may
 35 provide assistance that includes:
 36 (1) providing grants to the juvenile court in a pilot county for use
 37 in establishing and maintaining a voluntary preventative program;
 38 (2) gathering data and consulting with:
 39 (A) schools;
 40 (B) government; and
 41 (C) business and community leaders;
 42 in a pilot county to determine the needs of children in the county;



- 1 (3) assisting in developing and coordinating programs and
- 2 services offered under the voluntary preventative program; and
- 3 (4) engaging in continuing outreach to schools in a pilot county
- 4 to:
- 5 (A) inform schools of the availability of services provided
- 6 under the voluntary preventative program; and
- 7 (B) encourage schools to consider referral of at-risk students
- 8 to the voluntary preventative program as an adjunct or
- 9 alternative to disciplinary action by the school.
- 10 (d) The five (5) counties selected for participation in a pilot program
- 11 established under subsection ~~(a)~~ (b) should include:
- 12 (1) at least one (1) predominantly urban county; and
- 13 (2) at least one (1) predominantly rural county;
- 14 selected in collaboration with the department, the office of the secretary
- 15 of family and social services, the department of education, and the
- 16 governor's workforce cabinet established under IC 4-3-27.
- 17 (e) Nonjudicial state, county, and local governmental bodies,
- 18 including:
- 19 (1) the department;
- 20 (2) the department of education; **and**
- 21 (3) the office of the secretary of family and social services;
- 22 shall assist the supreme court as needed to implement a pilot program
- 23 established under subsection ~~(a)~~ (b).
- 24 (f) If the Indiana supreme court establishes a pilot program under
- 25 this section, the office of judicial administration shall issue a report to
- 26 the legislative council:
- 27 (1) for delivery not later than December 1 of the calendar year
- 28 following the calendar year in which a pilot program is
- 29 established under subsection ~~(a)~~ (b);
- 30 (2) prepared in collaboration with:
- 31 (A) the department;
- 32 (B) the office of the secretary of family and social services;
- 33 and
- 34 (C) the department of education; and
- 35 (3) providing information regarding the pilot program, which may
- 36 include the following:
- 37 (A) An enterprise level assessment of:
- 38 (i) wraparound services provided to at-risk children and
- 39 families of at-risk children in the pilot counties; and
- 40 (ii) identified gaps in the services described in item (i).
- 41 (B) A recommended framework and roadmap for:
- 42 (i) improving coordination of; and



1 (ii) a systematic, integrated approach in delivering;
2 the services described in clause (A), including the feasibility
3 of further implementation or expansion of the services.
4 (C) Suggested metrics for measuring the success of the pilot
5 program that are aligned with strategic goals, including
6 specific accountability mechanisms.

7 SECTION 116. IC 31-34-4-7, AS AMENDED BY P.L.48-2012,
8 SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
9 JULY 1, 2020]: Sec. 7. (a) This section applies to services and
10 programs provided to or on behalf of a child alleged to be a child in
11 need of services at any time before:
12 (1) entry of a dispositional decree under IC 31-34-20; or
13 (2) approval of a program of informal adjustment under
14 IC 31-34-8.

15 (b) Before a juvenile court orders or approves a service, a program,
16 or an out-of-home placement for a child that has not been
17 recommended by the department, the court shall submit the proposed
18 service, program, or placement to the department for consideration.
19 The department shall, within three (3) business days after receipt of the
20 court's proposal, submit to the court a report stating whether the
21 department approves or disapproves the proposed service, program, or
22 placement.

23 (c) If the department approves the service, program, or placement
24 recommended by the juvenile court, the court may enter an appropriate
25 order to implement the approved proposal. If the department does not
26 approve a service, program, or placement proposed by the juvenile
27 court, the department may recommend an alternative service, program,
28 or placement for the child.

29 (d) The juvenile court shall accept the recommendations of the
30 department regarding any predispositional services, programs, or
31 placement for the child, unless the juvenile court finds a
32 recommendation is:
33 (1) unreasonable, based on the facts and circumstances of the
34 case; or
35 (2) contrary to the welfare and best interests of the child.

36 (e) If the juvenile court does not accept the recommendations of the
37 department in the report submitted under subsection (b), the court may
38 enter an order that:
39 (1) requires the department to provide a specified service,
40 program, or placement until entry of a dispositional decree or
41 until the order is otherwise modified or terminated; and
42 (2) specifically states the reasons why the juvenile court is not



1 accepting the recommendations of the department, including the
2 court's findings under subsection (d).

3 (f) If the juvenile court enters its findings and order under
4 subsection (e), the department may appeal the juvenile court's order
5 under any available procedure provided by the Indiana Rules of Trial
6 Procedure or the Indiana Rules of Appellate Procedure to allow any
7 disputes arising under this section to be decided in an expeditious
8 manner.

9 (g) If the department prevails on appeal, the department shall pay
10 the following costs and expenses incurred by or on behalf of the child
11 before the date of the final decision:

12 (1) Any programs or services implemented during the appeal
13 initiated under subsection (f), other than the cost of an
14 out-of-home placement ordered by the juvenile court.

15 (2) Any out-of-home placement ordered by the juvenile court and
16 implemented after entry of the court order of placement, if the
17 juvenile court order includes written findings that the placement
18 is an emergency required to protect the health and welfare of the
19 child.

20 If the court has not made written findings that the placement is an
21 emergency, the department shall file a notice with the ~~Indiana judicial~~
22 ~~center:~~ **office of judicial administration.**

23 SECTION 117. IC 31-34-20-2, AS AMENDED BY P.L.85-2017,
24 SECTION 103, IS AMENDED TO READ AS FOLLOWS
25 [EFFECTIVE JULY 1, 2020]: Sec. 2. If a court enters a dispositional
26 decree that includes a no contact order under section 1(a)(7) of this
27 chapter:

28 (1) the clerk of the court that enters a dispositional decree that
29 includes a no contact order under section 1(a)(7) of this chapter
30 shall comply with IC 5-2-9; and

31 (2) the petitioner shall file a confidential form prescribed or
32 approved by the ~~division of state court administration~~ **office of**
33 **judicial administration** with the clerk.

34 SECTION 118. IC 31-34-21-5, AS AMENDED BY P.L.146-2008,
35 SECTION 607, IS AMENDED TO READ AS FOLLOWS
36 [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The court shall determine:

37 (1) whether the child's case plan, services, and placement meet
38 the special needs and best interests of the child;

39 (2) whether the department has made reasonable efforts to
40 provide family services; and

41 (3) a projected date for the child's return home, the child's
42 adoption placement, the child's emancipation, or the appointment



- 1 of a legal guardian for the child under section ~~7.5(c)(1)(E)~~
- 2 **7.5(c)(1)(D)** of this chapter.
- 3 (b) The determination of the court under subsection (a) must be
- 4 based on findings written after consideration of the following:
- 5 (1) Whether the department, the child, or the child's parent,
- 6 guardian, or custodian has complied with the child's case plan.
- 7 (2) Written documentation containing descriptions of:
- 8 (A) the family services that have been offered or provided to
- 9 the child or the child's parent, guardian, or custodian;
- 10 (B) the dates during which the family services were offered or
- 11 provided; and
- 12 (C) the outcome arising from offering or providing the family
- 13 services.
- 14 (3) The extent of the efforts made by the department to offer and
- 15 provide family services.
- 16 (4) The extent to which the parent, guardian, or custodian has
- 17 enhanced the ability to fulfill parental obligations.
- 18 (5) The extent to which the parent, guardian, or custodian has
- 19 visited the child, including the reasons for infrequent visitation.
- 20 (6) The extent to which the parent, guardian, or custodian has
- 21 cooperated with the department.
- 22 (7) The child's recovery from any injuries suffered before
- 23 removal.
- 24 (8) Whether any additional services are required for the child or
- 25 the child's parent, guardian, or custodian and, if so, the nature of
- 26 those services.
- 27 (9) The extent to which the child has been rehabilitated.
- 28 (10) If the child is placed out-of-home, whether the child is in the
- 29 least restrictive, most family-like setting, and whether the child is
- 30 placed close to the home of the child's parent, guardian, or
- 31 custodian.
- 32 (11) The extent to which the causes for the child's out-of-home
- 33 placement or supervision have been alleviated.
- 34 (12) Whether current placement or supervision by the department
- 35 should be continued.
- 36 (13) The extent to which the child's parent, guardian, or custodian
- 37 has participated or has been given the opportunity to participate
- 38 in case planning, periodic case reviews, dispositional reviews,
- 39 placement of the child, and visitation.
- 40 (14) Whether the department has made reasonable efforts to
- 41 reunify or preserve a child's family unless reasonable efforts are
- 42 not required under section 5.6 of this chapter.



1 (15) Whether it is an appropriate time to prepare or implement a
 2 permanency plan for the child under section 7.5 of this chapter.

3 SECTION 119. IC 31-34-21-7.5, AS AMENDED BY P.L.243-2019,
 4 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2020]: Sec. 7.5. (a) Except as provided in subsection (d), the
 6 juvenile court may not approve a permanency plan under subsection
 7 ~~(c)(1)(D)~~, **(c)(1)(C)**, ~~(c)(1)(E)~~, **(c)(1)(D)**, or ~~(c)(1)(F)~~ **(c)(1)(E)** if a
 8 person who is currently residing with a person described in subsection
 9 ~~(c)(1)(D)~~ **(c)(1)(C)** or ~~(c)(1)(E)~~ **(c)(1)(D)** or in a residence in which the
 10 child would be placed under subsection ~~(c)(1)(F)~~ **(c)(1)(E)** has
 11 committed an act resulting in a substantiated report of child abuse or
 12 neglect, has a juvenile adjudication for an act that would be a
 13 nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an
 14 adult, or has a conviction for a nonwaivable offense, as defined in
 15 IC 31-9-2-84.8.

16 (b) Before requesting juvenile court approval of a permanency plan,
 17 the department shall conduct a criminal history check (as defined in
 18 IC 31-9-2-22.5) to determine if a person described in subsection (a) has
 19 committed an act resulting in a substantiated report of child abuse or
 20 neglect, has a juvenile adjudication for an act that would be a
 21 nonwaivable offense, as defined in IC 31-9-2-84.8 if committed by an
 22 adult, or has a conviction for a nonwaivable offense, as defined in
 23 IC 31-9-2-84.8. However, the department is not required to conduct a
 24 criminal history check under this section if criminal history information
 25 under IC 31-34-4-2, IC 31-34-18-6.1, or IC 31-34-20-1.5 establishes
 26 whether a person described in subsection (a) has committed an act
 27 resulting in a substantiated report of child abuse or neglect, has a
 28 juvenile adjudication for an act that would be a nonwaivable offense,
 29 as defined in IC 31-9-2-84.8 if committed by an adult, or has a
 30 conviction for a nonwaivable offense, as defined in IC 31-9-2-84.8.

31 (c) A permanency plan, or plans, if concurrent planning, under this
 32 chapter includes the following:

33 (1) The intended permanent or long term arrangements for care
 34 and custody of the child that may include any one (1), or two (2),
 35 if concurrent planning, of the following arrangements that the
 36 department or the court considers most appropriate and consistent
 37 with the best interests of the child:

38 (A) Return to or continuation of existing custodial care within
 39 the home of the child's parent, guardian, or custodian or
 40 placement of the child with the child's noncustodial parent.

41 (B) Placement of the child for adoption.

42 (C) Placement of the child with a responsible person,



- 1 including:
- 2 (i) an adult sibling;
- 3 (ii) a grandparent;
- 4 (iii) an aunt;
- 5 (iv) an uncle;
- 6 (v) a custodial parent of a sibling of the child; or
- 7 (vi) another relative;
- 8 who is able and willing to act as the child's permanent
- 9 custodian and carry out the responsibilities required by the
- 10 permanency plan.
- 11 (D) Appointment of a legal guardian. The legal guardian
- 12 appointed under this section is a caretaker in a judicially
- 13 created relationship between the child and caretaker that is
- 14 intended to be permanent and self-sustaining as evidenced by
- 15 the transfer to the caretaker of the following parental rights
- 16 with respect to the child:
- 17 (i) Care, custody, and control of the child.
- 18 (ii) Decision making concerning the child's upbringing.
- 19 (E) A supervised independent living arrangement or foster
- 20 care for the child with a permanency plan of another planned,
- 21 permanent living arrangement. However, a child less than
- 22 sixteen (16) years of age may not have another planned,
- 23 permanent living arrangement as the child's permanency plan.
- 24 (2) A time schedule for implementing the applicable provisions
- 25 of the permanency plan.
- 26 (3) Provisions for temporary or interim arrangements for care and
- 27 custody of the child, pending completion of implementation of the
- 28 permanency plan.
- 29 (4) Other items required to be included in a case plan under
- 30 IC 31-34-15 or federal law, consistent with the permanent or long
- 31 term arrangements described by the permanency plan.
- 32 (d) A juvenile court may approve a permanency plan if:
- 33 (1) a person described in subsection (a) has:
- 34 (A) committed an act resulting in a substantiated report of
- 35 child abuse or neglect;
- 36 (B) been convicted of:
- 37 (i) battery (IC 35-42-2-1);
- 38 (ii) criminal recklessness (IC 35-42-2-2) as a felony;
- 39 (iii) criminal confinement (IC 35-42-3-3) as a felony;
- 40 (iv) arson (IC 35-43-1-1) as a felony;
- 41 (v) nonsupport of a dependent child (IC 35-46-1-5);
- 42 (vi) operating a motorboat while intoxicated (IC 35-46-9-6)



- 1 as a felony;
- 2 (vii) a felony involving a weapon under IC 35-47;
- 3 (viii) a felony relating to controlled substances under
- 4 IC 35-48-4;
- 5 (ix) a felony under IC 9-30-5;
- 6 (x) attempt to commit a felony listed in items (i) through
- 7 (ix); or
- 8 (xi) a felony that is substantially equivalent to a felony listed
- 9 in this clause for which the conviction was entered in
- 10 another jurisdiction;
- 11 if the conviction did not occur within the past five (5) years; or
- 12 (C) had a juvenile adjudication for a nonwaivable offense, as
- 13 defined in IC 31-9-2-84.8 that, if committed by an adult,
- 14 would be a felony; and
- 15 (2) the person's commission of the offense, delinquent act, or act
- 16 of abuse or neglect described in subdivision (1) is not relevant to
- 17 the person's present ability to care for a child, and that approval
- 18 of the permanency plan is in the best interest of the child.
- 19 However, a court may not approve a permanency plan if the person has
- 20 been convicted of a nonwaivable offense, as defined in IC 31-9-2-84.8
- 21 that is not specifically excluded under subdivision (1)(B), or has a
- 22 juvenile adjudication for an act that would be a nonwaivable offense,
- 23 as defined in IC 31-9-2-84.8 if committed by an adult that is not
- 24 specifically excluded under subdivision (1)(B).
- 25 (e) In making its written finding under subsection (d), the court shall
- 26 consider the following:
- 27 (1) The length of time since the person committed the offense,
- 28 delinquent act, or act that resulted in the substantiated report of
- 29 abuse or neglect.
- 30 (2) The severity of the offense, delinquent act, or abuse or neglect.
- 31 (3) Evidence of the person's rehabilitation, including the person's
- 32 cooperation with a treatment plan, if applicable.
- 33 SECTION 120. IC 31-35-2-4.5, AS AMENDED BY P.L.258-2019,
- 34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 35 JULY 1, 2020]: Sec. 4.5. (a) This section applies if:
- 36 (1) a court has made a finding under IC 31-34-21-5.6 that
- 37 reasonable efforts for family preservation or reunification with
- 38 respect to a child in need of services are not required; or
- 39 (2) a child in need of services or a delinquent child:
- 40 (A) has been placed in:
- 41 (i) a foster family home, child caring institution, or group
- 42 home licensed under IC 31-27; or



- 1 (ii) the home of a relative (as defined in IC 31-9-2-107(c));
- 2 as directed by a court in a child in need of services proceeding
- 3 under IC 31-34 or a delinquency action under IC 31-37; and
- 4 (B) has been removed from a parent and has been under the
- 5 supervision of the department or county probation department
- 6 for not less than fifteen (15) months of the most recent
- 7 twenty-two (22) months, beginning with the date the child is
- 8 removed from the home as a result of the child being alleged
- 9 to be a child in need of services or a delinquent child.
- 10 (b) A person described in section 4(a) of this chapter shall:
- 11 (1) file a petition to terminate the parent-child relationship under
- 12 section 4 of this chapter; and
- 13 (2) request that the petition be set for hearing.
- 14 (c) If a petition under subsection (b) is filed by the child's court
- 15 appointed special advocate or guardian ad litem, the department shall
- 16 be joined as a party to the petition.
- 17 (d) A person described in section 4(a) of this chapter may file a
- 18 motion to dismiss the petition to terminate the parent-child relationship
- 19 if any of the following circumstances apply:
- 20 (1) That the current case plan prepared by or under the
- 21 supervision of the department or the probation department under
- 22 IC 31-34-15, IC 31-37-19-1.5, or IC 31-37-22-4.5 has
- 23 documented a compelling reason, based on facts and
- 24 circumstances stated in the petition or motion, for concluding that
- 25 filing, or proceeding to a final determination of, a petition to
- 26 terminate the parent-child relationship is not in the best interests
- 27 of the child. A compelling reason may include the fact that the
- 28 child is being cared for by a custodian who is a relative (as
- 29 defined in IC 31-9-2-107(c)).
- 30 (2) That:
- 31 (A) IC 31-34-21-5.6 is not applicable to the child;
- 32 (B) the department or the probation department has not
- 33 provided family services to the child, parent, or family of the
- 34 child in accordance with a currently effective case plan
- 35 prepared under IC 31-34-15 or IC 31-37-19-1.5 or a
- 36 permanency plan or dispositional decree approved under
- 37 IC 31-34 or IC 31-37, for the purpose of permitting and
- 38 facilitating safe return of the child to the child's home; and
- 39 (C) the period for completion of the program of family
- 40 services, as specified in the current case plan, permanency
- 41 plan, or decree, has not expired.
- 42 (3) That:



- 1 (A) IC 31-34-21-5.6 is not applicable to the child;
- 2 (B) the department has not provided family services to the
- 3 child, parent, or family of the child, in accordance with
- 4 applicable provisions of a currently effective case plan
- 5 prepared under IC 31-34-15 or IC 31-37-19-1.5, or a
- 6 permanency plan or dispositional decree approved under
- 7 IC 31-34 or IC 31-37; and
- 8 (C) the services that the department has not provided are
- 9 substantial and material in relation to implementation of a plan
- 10 to permit safe return of the child to the child's home.
- 11 (4) Subject to ~~subsection~~ **subsection** (f), that:
- 12 (A) the parent is incarcerated or the parent's prior incarceration
- 13 is a significant factor in the child having been under the
- 14 supervision of the department or a county probation
- 15 department for at least fifteen (15) of the most recent
- 16 twenty-two (22) months;
- 17 (B) the parent maintains a meaningful role in the child's life;
- 18 and
- 19 (C) the department has not documented a reason to conclude
- 20 that it would otherwise be in the child's best interests to
- 21 terminate the parent-child relationship.
- 22 The motion to dismiss shall specify which of the allegations described
- 23 in subdivisions (1) through (4) apply to the motion. If the court finds
- 24 that any of the allegations described in subdivisions (1) through (4) are
- 25 true, as established by a preponderance of the evidence, the court shall
- 26 dismiss the petition to terminate the parent-child relationship. In
- 27 determining whether to dismiss a petition to terminate a parent-child
- 28 relationship pursuant to a motion to dismiss that specifies allegations
- 29 described in subdivision (4), the court may consider the length of time
- 30 remaining in the incarcerated parent's sentence and any other factor the
- 31 court considers relevant.
- 32 (e) If:
- 33 (1) a child in need of services or a delinquent child has been
- 34 removed from a parent and has been under the supervision of the
- 35 department or county probation department for not less than
- 36 fifteen (15) months of the most recent twenty-two (22) months,
- 37 beginning with the date the child is removed from the home as a
- 38 result of the child being alleged to be a child in need of services
- 39 or a delinquent child; and
- 40 (2) a petition to terminate the parent-child relationship has not
- 41 been filed by the department or another person described in
- 42 section 4(a) of this chapter;



1 a foster parent, relative of the child, or de facto custodian with whom
 2 the child has been placed for at least six (6) months may file a notice
 3 with the court that the petition to terminate the parent-child relationship
 4 has not been filed as required under subsection (b). Upon the filing of
 5 the notice, if the petition to terminate the parent-child relationship has
 6 not been filed, the court shall schedule a hearing within thirty (30)
 7 days.

8 (f) Subsection (d)(4) does not apply if the person was incarcerated
 9 for any of the following:

10 (1) A crime described in IC 31-35-3-4.

11 (2) A crime of child abuse (as defined in IC 5-2-22-1).

12 (3) Neglect of a dependent (IC 35-46-1-4) **if:**

13 (A) **the incarceration was for neglect of a dependent** as a
 14 Level 5 or above felony; and

15 (B) the dependent would be the subject of the petition to
 16 terminate the parent-child relationship.

17 SECTION 121. IC 31-37-5-8, AS AMENDED BY P.L.48-2012,
 18 SECTION 70, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 19 JULY 1, 2020]: Sec. 8. (a) This section applies to services and
 20 programs provided to or on behalf of a child alleged to be a delinquent
 21 child at any time before:

22 (1) entry of a dispositional decree under IC 31-37-19; or

23 (2) approval of a program of informal adjustment under
 24 IC 31-37-9.

25 (b) Except as provided in subsection (c), before a juvenile court
 26 orders or approves a service, a program, or an out-of-home placement
 27 for a child:

28 (1) that is recommended by a probation officer or proposed by the
 29 juvenile court;

30 (2) for which the costs would be payable by the department under
 31 IC 31-40-1-2; and

32 (3) that has not been approved by the department;

33 the juvenile court shall submit the proposed service, program, or
 34 placement to the department for consideration. The department shall,
 35 not later than three (3) business days after receipt of the
 36 recommendation or proposal, submit to the court a report stating
 37 whether the department approves or disapproves the proposed service,
 38 program, or placement.

39 (c) If the juvenile court makes written findings and concludes that
 40 an emergency exists requiring an immediate out-of-home placement to
 41 protect the health and welfare of the child, the juvenile court may order
 42 or authorize implementation of the placement without first complying



1 with the procedure specified in this section. After entry of an order
2 under this subsection, the juvenile court shall submit a copy of the
3 order to the department for consideration under this section of possible
4 modification or alternatives to the placement and any related services
5 or programs included in the order.

6 (d) If the department approves the service, program, or placement
7 recommended by the probation officer or juvenile court, the juvenile
8 court may enter an appropriate order to implement the approved
9 proposal. If the department does not approve a service, program, or
10 placement recommended by the probation officer or proposed by the
11 juvenile court, the department may recommend an alternative service,
12 program, or placement for the child.

13 (e) The juvenile court shall accept the recommendations of the
14 department regarding any predispositional services, programs, or
15 placement for the child unless the juvenile court finds a
16 recommendation is:

17 (1) unreasonable, based on the facts and circumstances of the
18 case; or

19 (2) contrary to the welfare and best interests of the child.

20 (f) If the juvenile court does not accept the recommendations of the
21 department in the report submitted under subsection (b), the court:

22 (1) may enter an order that:

23 (A) requires the department to provide a specified service,
24 program, or placement, until entry of a dispositional decree or
25 until the order is otherwise modified or terminated; and

26 (B) specifically states the reasons why the juvenile court is not
27 accepting the recommendations of the department, including
28 the juvenile court's findings under subsection (e); and

29 (2) must incorporate all documents referenced in the report
30 submitted to the probation officer or to the court by the
31 department into the order so that the documents are part of the
32 record for any appeal the department may pursue under
33 subsection (g).

34 (g) If the juvenile court enters its findings and order under
35 subsections (e) and (f), the department may appeal the juvenile court's
36 order under any available procedure provided by the Indiana Rules of
37 Trial Procedure or the Indiana Rules of Appellate Procedure to allow
38 any disputes arising under this section to be decided in an expeditious
39 manner.

40 (h) If the department prevails on an appeal initiated under
41 subsection (g), the department shall pay the following costs and
42 expenses incurred by or on behalf of the child before the date of the



1 final decision:
 2 (1) Any programs or services implemented during the appeal,
 3 other than the cost of an out-of-home placement ordered by the
 4 juvenile court.
 5 (2) Any out-of-home placement ordered by the juvenile court and
 6 implemented after entry of the court order of placement, if the
 7 court has made written findings that the placement is an
 8 emergency required to protect the health and welfare of the child.
 9 If the court has not made written findings that the placement is an
 10 emergency, the department shall file a notice with the ~~Indiana judicial~~
 11 ~~center.~~ **office of judicial administration.**
 12 SECTION 122. IC 31-37-18-9, AS AMENDED BY P.L.66-2015,
 13 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2020]: Sec. 9. (a) The juvenile court shall accompany the
 15 court's dispositional decree with written findings and conclusions upon
 16 the record concerning approval, modification, or rejection of the
 17 dispositional recommendations submitted in the predispositional
 18 report, including the following specific findings:
 19 (1) The needs of the child for care, treatment, rehabilitation, or
 20 placement.
 21 (2) The need for participation by the parent, guardian, or
 22 custodian in the plan of care for the child.
 23 (3) Efforts made, if the child is removed from the child's parent,
 24 guardian, or custodian, to:
 25 (A) prevent the child's removal from; or
 26 (B) reunite the child with;
 27 the child's parent, guardian, or custodian.
 28 (4) Family services that were offered and provided to:
 29 (A) the child; or
 30 (B) the child's parent, guardian, or custodian.
 31 (5) The court's reasons for the disposition.
 32 (6) Whether the child is a dual status child under IC 31-41.
 33 (b) If the department does not concur with the probation officer's
 34 recommendations in the predispositional report and the juvenile court
 35 does not follow the department's alternative recommendations, the
 36 juvenile court shall:
 37 (1) accompany the court's dispositional decree with written
 38 findings that the department's recommendations contained in the
 39 predispositional report are:
 40 (A) unreasonable based on the facts and circumstances of the
 41 case; or
 42 (B) contrary to the welfare and best interests of the child; and



1 (2) incorporate all documents referenced in the report submitted
 2 to the probation officer or to the court by the department into the
 3 order so that the documents are part of the record for any appeal
 4 the department may pursue under subsection (d).
 5 (c) The juvenile court may incorporate a finding or conclusion from
 6 a predispositional report as a written finding or conclusion upon the
 7 record in the court's dispositional decree.
 8 (d) If the juvenile court enters findings and a decree under
 9 subsection (b), the department may appeal the juvenile court's decree
 10 under any available procedure provided by the Indiana Rules of Trial
 11 Procedure or Indiana Rules of Appellate Procedure to allow any
 12 disputes arising under this section to be decided in an expeditious
 13 manner.
 14 (e) If the department prevails on appeal, the department shall pay
 15 the following costs and expenses incurred by or on behalf of the child
 16 before the date of the final decision:
 17 (1) Any programs or services implemented during the appeal
 18 initiated under subsection (d), other than the cost of an
 19 out-of-home placement ordered by the juvenile court. ~~and~~
 20 (2) Any out-of-home placement ordered by the juvenile court and
 21 implemented after entry of the dispositional decree or
 22 modification order, if the juvenile court has made written findings
 23 that the placement is an emergency required to protect the health
 24 and welfare of the child.
 25 If the court has not made written findings that the placement is an
 26 emergency, the department shall file a notice with the ~~Indiana judicial~~
 27 ~~center:~~ **office of judicial administration.**
 28 SECTION 123. IC 33-37-5-18, AS AMENDED BY P.L.144-2019,
 29 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 30 JULY 1, 2020]: Sec. 18. (a) In each criminal action in which a person
 31 is convicted of an offense in which the possession or use of a firearm
 32 was an element of the offense, the court shall assess a safe schools fee
 33 of at least two hundred dollars (\$200) and not more than one thousand
 34 dollars (\$1,000).
 35 (b) ~~In~~ **For** each offense described in IC 9-21-8-52(b), the court may
 36 assess a safe schools fee of at least two hundred dollars (\$200) and not
 37 more than one thousand dollars (\$1,000).
 38 (c) In determining the amount of the safe schools fee assessed
 39 against a person under subsection (a), a court shall consider the
 40 person's ability to pay the fee.
 41 (d) The clerk shall collect the safe schools fee set by the court when
 42 a person is convicted of an offense:



1 (1) in which the possession or use of a firearm was an element of
2 the offense; or

3 (2) described in IC 9-21-8-52(b) and the court assesses a safe
4 schools fee under subsection (b).

5 SECTION 124. IC 33-37-7-2, AS AMENDED BY P.L.30-2019,
6 SECTION 20, AND AS AMENDED BY P.L.144-2019, SECTION 18,
7 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
8 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The clerk of a circuit court
9 shall distribute semiannually to the auditor of state as the state share for
10 deposit in the homeowner protection unit account established by
11 IC 4-6-12-9 one hundred percent (100%) of the automated record
12 keeping fees collected under IC 33-37-5-21 with respect to actions
13 resulting in the accused person entering into a pretrial diversion
14 program agreement under IC 33-39-1-8 or a deferral program
15 agreement under IC 34-28-5-1 and for deposit in the state general fund
16 seventy percent (70%) of the amount of fees collected under the
17 following:

18 (1) IC 33-37-4-1(a) (criminal costs fees).

19 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

20 (3) IC 33-37-4-3(a) (juvenile costs fees).

21 (4) IC 33-37-4-4(a) (civil costs fees).

22 (5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

23 (6) IC 33-37-4-7(a) (probate costs fees).

24 (7) IC 33-37-5-17 (deferred prosecution fees).

25 (b) The clerk of a circuit court shall distribute semiannually to the
26 auditor of state for deposit in the state user fee fund established in
27 IC 33-37-9-2 the following:

28 (1) Twenty-five percent (25%) of the drug abuse, prosecution,
29 interdiction, and correction fees collected under
30 IC 33-37-4-1(b)(5).

31 (2) Twenty-five percent (25%) of the alcohol and drug
32 countermeasures fees collected under IC 33-37-4-1(b)(6),
33 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).

34 (3) One hundred percent (100%) of the child abuse prevention
35 fees collected under IC 33-37-4-1(b)(7).

36 (4) One hundred percent (100%) of the domestic violence
37 prevention and treatment fees collected under IC 33-37-4-1(b)(8).

38 (5) One hundred percent (100%) of the highway worksite zone
39 fees collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).

40 (6) *One hundred percent (100%)* ~~Seventy-five percent (75%)~~ of
41 the safe schools fee collected under IC 33-37-5-18.

42 (7) One hundred percent (100%) of the automated record keeping



- 1 fee collected under IC 33-37-5-21 not distributed under
- 2 subsection (a).
- 3 (c) The clerk of a circuit court shall distribute monthly to the county
- 4 auditor the following:
 - 5 (1) Seventy-five percent (75%) of the drug abuse, prosecution,
 - 6 interdiction, and correction fees collected under
 - 7 IC 33-37-4-1(b)(5).
 - 8 (2) Seventy-five percent (75%) of the alcohol and drug
 - 9 countermeasures fees collected under IC 33-37-4-1(b)(6),
 - 10 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 11 The county auditor shall deposit fees distributed by a clerk under this
- 12 subsection into the county drug free community fund established under
- 13 IC 5-2-11.
- 14 (d) The clerk of a circuit court shall distribute monthly to the county
- 15 auditor one hundred percent (100%) of the late payment fees collected
- 16 under IC 33-37-5-22. The county auditor shall deposit fees distributed
- 17 by a clerk under this subsection as follows:
 - 18 (1) If directed to do so by an ordinance adopted by the county
 - 19 fiscal body, the county auditor shall deposit forty percent (40%)
 - 20 of the fees in the clerk's record perpetuation fund established
 - 21 under IC 33-37-5-2 and sixty percent (60%) of the fees in the
 - 22 county general fund.
 - 23 (2) If the county fiscal body has not adopted an ordinance
 - 24 described in subdivision (1), the county auditor shall deposit all
 - 25 the fees in the county general fund.
- 26 (e) The clerk of the circuit court shall distribute semiannually to the
- 27 auditor of state for deposit in the sexual assault victims assistance fund
- 28 established by ~~IC 5-2-6-23(f)~~ IC 5-2-6-23(d) one hundred percent
- 29 (100%) of the sexual assault victims assistance fees collected under
- 30 IC 33-37-5-23.
- 31 (f) The clerk of a circuit court shall distribute monthly to the county
- 32 auditor the following:
 - 33 (1) One hundred percent (100%) of the support and maintenance
 - 34 fees for cases designated as non-Title IV-D child support cases in
 - 35 the Indiana support enforcement tracking system (ISETS) or the
 - 36 successor statewide automated support enforcement system
 - 37 collected under IC 33-37-5-6.
 - 38 (2) The percentage share of the support and maintenance fees for
 - 39 cases designated as Title IV-D child support cases in ISETS or the
 - 40 successor statewide automated support enforcement system
 - 41 collected under IC 33-37-5-6 that is reimbursable to the county at
 - 42 the federal financial participation rate.



1 The county clerk shall distribute monthly to the department of child
 2 services the percentage share of the support and maintenance fees for
 3 cases designated as Title IV-D child support cases in ISETS, or the
 4 successor statewide automated support enforcement system, collected
 5 under IC 33-37-5-6 that is not reimbursable to the county at the
 6 applicable federal financial participation rate.

7 (g) The clerk of a circuit court shall distribute monthly to the county
 8 auditor the following:

9 (1) One hundred percent (100%) of the small claims service fee
 10 under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in
 11 the county general fund.

12 (2) One hundred percent (100%) of the small claims garnishee
 13 service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for
 14 deposit in the county general fund.

15 (3) *Twenty-five percent (25%) of the safe schools fee collected*
 16 *under IC 33-37-5-18 for deposit in the county general fund.*

17 (h) This subsection does not apply to court administration fees
 18 collected in small claims actions filed in a court described in IC 33-34.
 19 The clerk of a circuit court shall semiannually distribute to the auditor
 20 of state for deposit in the state general fund one hundred percent
 21 (100%) of the following:

22 (1) The public defense administration fee collected under
 23 IC 33-37-5-21.2.

24 (2) The judicial salaries fees collected under IC 33-37-5-26.

25 (3) The DNA sample processing fees collected under
 26 IC 33-37-5-26.2.

27 (4) The court administration fees collected under IC 33-37-5-27.

28 (i) The clerk of a circuit court shall semiannually distribute to the
 29 auditor of state for deposit in the judicial branch insurance adjustment
 30 account established by IC 33-38-5-8.2 one hundred percent (100%) of
 31 the judicial insurance adjustment fee collected under IC 33-37-5-25.

32 (j) The proceeds of the service fee collected under
 33 IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as
 34 follows:

35 (1) The clerk shall distribute one hundred percent (100%) of the
 36 service fees collected in a circuit, superior, county, or probate
 37 court to the county auditor for deposit in the county general fund.

38 (2) The clerk shall distribute one hundred percent (100%) of the
 39 service fees collected in a city or town court to the city or town
 40 fiscal officer for deposit in the city or town general fund.

41 (k) The proceeds of the garnishee service fee collected under
 42 IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as



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follows:

(1) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a circuit, superior, county, or probate court to the county auditor for deposit in the county general fund.

(2) The clerk shall distribute one hundred percent (100%) of the garnishee service fees collected in a city or town court to the city or town fiscal officer for deposit in the city or town general fund.

(l) The clerk of the circuit court shall distribute semiannually to the auditor of state for deposit in the home ownership education account established by IC 5-20-1-27 one hundred percent (100%) of the following:

(1) The mortgage foreclosure counseling and education fees collected under IC 33-37-5-33 (before its expiration on July 1, 2017).

(2) Any civil penalties imposed and collected by a court for a violation of a court order in a foreclosure action under IC 32-30-10.5.

(m) The clerk of a circuit court shall distribute semiannually to the auditor of state one hundred percent (100%) of the pro bono legal services fees collected before July 1, 2022, under IC 33-37-5-31. The auditor of state shall transfer semiannually the pro bono legal services fees to the Indiana Bar Foundation (or a successor entity) as the entity designated to organize and administer the interest on lawyers trust accounts (IOLTA) program under Rule 1.15 of the Rules of Professional Conduct of the Indiana supreme court. The Indiana Bar Foundation shall:

(1) deposit in an appropriate account and otherwise manage the fees the Indiana Bar Foundation receives under this subsection in the same manner the Indiana Bar Foundation deposits and manages the net earnings the Indiana Bar Foundation receives from IOLTA accounts; and

(2) use the fees the Indiana Bar Foundation receives under this subsection to assist or establish approved pro bono legal services programs.

The handling and expenditure of the pro bono legal services fees received under this section by the Indiana Bar Foundation (or its successor entity) are subject to audit by the state board of accounts. The amounts necessary to make the transfers required by this subsection are appropriated from the state general fund.

SECTION 125. IC 33-38-9-11 IS REPEALED [EFFECTIVE JULY 1, 2020]. ~~Sec. 11: (a) This section applies after December 31, 2015;~~



- 1 and before January 1, 2017.
- 2 (b) The Indiana judicial center shall review the workload and
- 3 backlog of cases in the Indiana tax court and submit a report to the
- 4 legislative council based on the center's review by December 1, 2016.
- 5 The report must contain the following information:
- 6 (1) A review and analysis of the methods and procedures for case
- 7 disposition in the Indiana tax court, including:
- 8 (A) findings concerning efficiencies of the methods and
- 9 procedures in the Indiana tax court; and
- 10 (B) recommendations (if any) for necessary improvement of
- 11 case dispositions in the Indiana tax court.
- 12 (2) Consideration of any reports and recommendations concerning
- 13 the Indiana tax court prepared and published by the division of
- 14 state court administration under IC 33-24-6-3.
- 15 (c) The tax court judge and tax court personnel under IC 33-26-4-2
- 16 shall furnish to the Indiana judicial center or the center's employees all
- 17 requested tax court information necessary for purposes of this section
- 18 and that is not otherwise confidential.
- 19 (d) The Indiana judicial center may employ contract services for
- 20 purposes of this section.
- 21 (e) The report submitted to the legislative council must be in an
- 22 electronic format under IC 5-14-6.
- 23 SECTION 126. IC 34-26-5-2, AS AMENDED BY P.L.40-2019,
- 24 SECTION 3, AND AS AMENDED BY P.L.266-2019, SECTION 6, IS
- 25 CORRECTED AND AMENDED TO READ AS FOLLOWS
- 26 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) A person who is or has been
- 27 a victim of domestic or family violence may file a petition for an order
- 28 for protection against a:
- 29 (1) family or household member who commits an act of domestic
- 30 or family violence; or
- 31 (2) person who has committed stalking under IC 35-45-10-5 or a
- 32 sex offense under IC 35-42-4 against the petitioner.
- 33 (b) *A person who is or has been subjected to harassment may file a*
- 34 *petition for an order for protection against a person who has*
- 35 *committed repeated acts of harassment against the petitioner.*
- 36 (b) (c) A parent, a guardian, or another representative may file a
- 37 petition for an order for protection on behalf of a child against a:
- 38 (1) family or household member who commits an act of domestic
- 39 or family violence;
- 40 (2) person who has committed stalking under IC 35-45-10-5 or a
- 41 sex offense under IC 35-42-4 against the child; or
- 42 (3) *person who has committed repeated acts of harassment*



1 *against the child; or*
2 ~~(3)~~ **(4)** *person who engaged in a course of conduct involving*
3 *repeated or continuing contact with a child that is intended to*
4 *prepare or condition a child for sexual activity (as defined in*
5 *IC 35-42-4-13).*

6 ~~(c)~~ *(d)* A court may issue only one (1) order for each respondent. If
7 a petitioner files a petition against more than one (1) respondent, the
8 court shall:

- 9 (1) assign a new case number; and
- 10 (2) maintain a separate court file;

11 for each respondent.

12 ~~(d)~~ *(e)* If a petitioner seeks relief against an unemancipated minor,
13 the case may originate in any court of record and, if it is an emergency
14 matter, be processed the same as an ex parte petition. When a hearing
15 is set, the matter may be transferred to a court with juvenile
16 jurisdiction.

17 SECTION 127. IC 34-46-2-4 IS AMENDED TO READ AS
18 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. IC 9-30-6-6
19 (Concerning **contraband and** chemical tests on blood, urine, or other
20 bodily substance).

21 SECTION 128. IC 35-33-5-4 IS AMENDED TO READ AS
22 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. When the warrant is
23 executed by the seizure of property or things described in it or of any
24 other items:

- 25 (1) the officer who executed the warrant shall make a return on it
26 directed to the court or judge, who issued the warrant, and this
27 return must indicate the date and time served and list the items
28 seized; **and**
- 29 (2) the items so seized shall be securely held by the law
30 enforcement agency whose officer executed the search warrant
31 under the order of the court trying the cause, except as provided
32 in section ~~6~~ **5** of this chapter.

33 SECTION 129. IC 35-38-3-3, AS AMENDED BY P.L.191-2019,
34 SECTION 1, AND AS AMENDED BY P.L.211-2019, SECTION 44,
35 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
36 [EFFECTIVE JULY 1, 2020]: Sec. 3. (a) Except as provided by
37 subsection (b), a person convicted of a misdemeanor may not be
38 committed to the department of correction.

39 (b) Upon a request from the sheriff, the commissioner may agree to
40 accept custody of a misdemeanor:

- 41 (1) if placement in the county jail:
 - 42 (A) places the inmate in danger of serious bodily injury or



- 1 death; or
 2 (B) represents a substantial threat to the safety of others;
 3 (2) for other good cause shown; or
 4 (3) if a person has more than five hundred forty-seven (547) days
 5 remaining before the person's earliest release date as a result of:
 6 (A) consecutive misdemeanor sentences; or
 7 (B) a sentencing enhancement applied to a misdemeanor
 8 sentence.
- 9 (c) After June 30, 2014, and before January 1, 2016, a court may not
 10 commit a person convicted of a Level 6 felony to the department of
 11 correction if the person's earliest possible release date is less than
 12 ninety-one (91) days from the date of sentencing, unless the
 13 commitment is due to the person violating a condition of probation,
 14 parole, or community corrections by committing a new criminal
 15 offense.
- 16 (d) *After December 31, 2015*, A court may not commit a person
 17 convicted of a Level 6 felony to the department of correction unless:
 18 (1) the commitment is due to the revocation of the person's
 19 sentence for violating probation, parole, or community corrections
 20 and the revocation of the person's sentence is due to a new
 21 criminal offense;
 22 (2) *the person is convicted of a Level 6 felony that was committed*
 23 *in a penal facility; or*
 24 ~~(2)~~ (3) the person:
 25 (A) is convicted of a Level 6 felony and the sentence for that
 26 felony is ordered to be served consecutively to the sentence for
 27 another felony;
 28 (B) is convicted of a Level 6 felony that is enhanced by an
 29 additional fixed term under IC 35-50-2-8 through
 30 IC 35-50-2-16; ~~or~~
 31 (C) has received an enhanced sentence under IC 9-30-15.5-2;
 32 (D) *is a violent offender as defined in IC 35-31.5-2-352(1); or*
 33 (E) *has two (2) prior unrelated felony convictions;*
 34 and the person's earliest possible release date is more than three
 35 hundred sixty-five (365) days after the date of sentencing; *or*
 36 ~~(3)~~ (4) *the commitment is due to an agreement made between the*
 37 *sheriff and the department of correction under IC 11-12-6.5.*
- 38 A person who may not be committed to the department of correction
 39 may be placed on probation, committed to the county jail, or placed in
 40 community corrections for assignment to an appropriate community
 41 corrections program.
- 42 (e) Subject to appropriation from the general assembly, a sheriff is



1 entitled to a per diem and medical expense reimbursement from the
 2 department of correction for the cost of incarcerating a person
 3 described in subsections (c) and (d) in a county jail. The sheriff is
 4 entitled to a per diem and medical expense reimbursement only for the
 5 time that the person described in subsections (c) and (d) is incarcerated
 6 in the county jail.

7 (f) Per diem and medical expense reimbursements received by a
 8 county under this section or received by a county from the state under
 9 any other law for the purpose of reimbursing sheriffs for the cost of
 10 incarcerating in county jails persons convicted of felonies:

- 11 (1) shall be deposited in the county general fund; and
- 12 (2) upon appropriation by the county fiscal body, shall be used by
 13 the county sheriff only for the purposes of paying the costs of
 14 incarcerating in the county jail persons described in subsections
 15 (c) and (d) or other persons convicted of felonies.

16 (g) The county auditor shall semiannually provide to the county
 17 fiscal body and the county sheriff an itemized record of the per diem
 18 and medical expense reimbursements received by the county under this
 19 section or under any other law for the purpose of reimbursing sheriffs
 20 for the cost of incarcerating persons convicted of felonies.

21 SECTION 130. IC 35-42-4-10, AS AMENDED BY P.L.220-2019,
 22 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 23 JULY 1, 2020]: Sec. 10. (a) As used in this section, "offender against
 24 children" means a person who is an offender against children under
 25 ~~IC 35-42-4-11~~. **section 11 of this chapter.**

26 (b) As used in this section, "sexually violent predator" means a
 27 person who is a sexually violent predator under IC 35-38-1-7.5.

28 (c) A sexually violent predator or an offender against children who
 29 knowingly or intentionally works for compensation or as a volunteer:

- 30 (1) on school property;
- 31 (2) at a youth program center;
- 32 (3) at a public park;
- 33 (4) as a child care provider (as defined by IC 31-33-26-1);
- 34 (5) for a child care provider (as defined by IC 31-33-26-1); or
- 35 (6) as a provider of:
 - 36 (A) respite care services and other support services for primary
 37 or family caregivers; or
 - 38 (B) adult day care services;

39 commits unlawful employment by a sexual predator, a Level 6 felony.
 40 However, the offense is a Level 5 felony if the person has a prior
 41 unrelated conviction based on the person's failure to comply with any
 42 requirement imposed on an offender under IC 11-8-8.



1 SECTION 131. IC 35-45-13-7, AS AMENDED BY P.L.32-2019,
 2 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 3 JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally
 4 makes, distributes, possesses, uses, or assembles an unlawful
 5 telecommunications device that is designed, adapted, or used to
 6 commit a theft of telecommunications service commits criminal use of
 7 telecommunications services, a Class A misdemeanor. However, if the
 8 commission of the offense involves at least five (5) unlawful
 9 telecommunications devices, the offense is a Level 6 felony.

10 (b) A person who knowingly or intentionally:

11 (1) makes, distributes, possesses, uses, or assembles an unlawful
 12 telecommunications device that is designed, adapted, or used to:

13 (A) acquire or facilitate the acquisition of telecommunications
 14 service without the consent of the telecommunications service
 15 provider; or

16 (B) conceal, or assist another in concealing, from a
 17 telecommunications services provider or authority, or from
 18 another person with enforcement authority, the existence or
 19 place of origin or destination of telecommunications;

20 (2) sells, possesses, distributes, gives, transports, or otherwise
 21 transfers to another or offers or advertises for sale:

22 (A) an unlawful telecommunications device, with the intent to
 23 use the unlawful telecommunications device or allow the
 24 device to be used for a purpose described in ~~subsection (a) or~~
 25 ~~(b)~~, **this section**, or while knowing or having reason to believe
 26 that the device is intended to be so used;

27 (B) plans or instructions for making or assembling an unlawful
 28 telecommunications device, knowing or having reason to
 29 believe that the plans or instructions are intended to be used
 30 for making or assembling an unlawful telecommunications
 31 device; or

32 (C) material, including hardware, cables, tools, data, computer
 33 software, or other information or equipment, knowing that the
 34 purchaser or a third person intends to use the material in the
 35 manufacture of an unlawful telecommunications device; or

36 (3) publishes:

37 (A) the number or code of an existing, a canceled, a revoked,
 38 or a nonexistent telephone number, credit number, or other
 39 credit device; or

40 (B) the method of numbering or coding that is employed in the
 41 issuance of telephone numbers, credit numbers, or other credit
 42 devices;



1 with knowledge or reason to believe that the information may be
 2 used to avoid the payment of a lawful telephone or telegraph toll
 3 charge;
 4 commits unauthorized use of telecommunications services, a Class C
 5 infraction. A person commits a separate violation for each unlawful
 6 telecommunications device involved. However, the offense is a Class
 7 A misdemeanor if the person has a prior adjudication or conviction
 8 under this section within the previous five (5) years, and a Level 6
 9 felony if the person has a prior adjudication or conviction under this
 10 section within the previous five (5) years and the commission of the
 11 offense involves at least five (5) unlawful telecommunications devices.

12 SECTION 132. IC 35-46.5-2-7, AS ADDED BY P.L.66-2019,
 13 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 14 JULY 1, 2020]: Sec. 7. (a) A person who knowingly or intentionally
 15 commits an offense:

- 16 (1) with the intent to benefit, promote, or further the interests of
- 17 a terrorist organization; or
- 18 (2) for the purpose of increasing the person's own standing or
- 19 position within a terrorist organization;

20 commits terrorist organization activity, a Level 5 felony. However, the
 21 offense is a Level 3 felony if the offense involves, directly or indirectly,
 22 the unlawful use of a firearm or weapon of mass destruction.

23 (b) In determining whether a person committed an offense under
 24 this section, the trier of fact may consider a person's association with
 25 a terrorist organization, including:

- 26 (1) an admission of terrorist organization membership by the
- 27 person;
- 28 (2) a statement by:
 - 29 (A) a member of the person's family;
 - 30 (B) the person's guardian; or
 - 31 (C) a reliable member of the ~~criminal~~ **terrorist** organization;
- 32 stating the person is a member of a terrorist organization;
- 33 (3) the person associating with one (1) or more members of a
- 34 terrorist organization;
- 35 (4) physical evidence indicating the person is a member of a
- 36 terrorist organization;
- 37 (5) an observation of the person in the company of a known
- 38 terrorist organization member on at least three (3) occasions;
- 39 (6) communications authored by the person indicating terrorist
- 40 organization membership, promotion of membership in a terrorist
- 41 organization, or responsibility for an offense committed by a
- 42 terrorist organization; and



- 1 (7) the person's involvement in recruiting terrorist organization
 2 members.
- 3 SECTION 133. IC 35-48-4-0.5, AS AMENDED BY P.L.80-2019,
 4 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 5 JULY 1, 2020]: Sec. 0.5. (a) In determining whether a controlled
 6 substance analog has a narcotic, stimulant, depressant, or
 7 hallucinogenic effect on the central nervous system, or is represented
 8 or intended to have a narcotic, stimulant, depressant, or hallucinogenic
 9 effect on the central nervous system, the trier of fact may consider the
 10 following:
- 11 (1) The actual or relative potential for abuse of the substance.
 - 12 (2) Scientific evidence of the pharmacological effect of the
 13 substance, if known.
 - 14 (3) The state of current scientific knowledge regarding the
 15 substance.
 - 16 (4) The history and current pattern of abuse of the substance.
 - 17 (5) The scope, duration, and significance of abuse of the
 18 substance.
 - 19 (6) The risk to the public health presented by the substance.
 - 20 (7) The substance's psychological or physiological dependence
 21 liability.
 - 22 (8) The behavior demonstrated by the defendant, if the defendant
 23 is known to have consumed the substance, or by the end user of
 24 the substance that is alleged to have been delivered or otherwise
 25 transferred by the defendant.
 - 26 (9) Whether the substance was diverted from legitimate channels
 27 or clandestinely imported, manufactured, or distributed.
 - 28 (10) Whether the substance is an immediate precursor of a
 29 substance controlled under this article.
 - 30 (11) A comparison of the accepted methods of marketing,
 31 distribution, and sales of the substance with the methods of
 32 marketing, distribution, and sales of the substance that the
 33 substance is purported to be, including:
 - 34 (A) the packaging of the substance and its appearance in
 35 overall finished dosage form;
 - 36 (B) oral or written statements or representations concerning
 37 the substance;
 - 38 (C) the methods by which the substance is distributed; and
 - 39 (D) the manner in which the substance is sold to the public.
 - 40 (12) Any other relevant factor.
- 41 (b) For purposes of this chapter, a controlled substance analog that
 42 has a narcotic, stimulant, depressant, or hallucinogenic effect **on the**



1 **central nervous system** shall be treated as the highest scheduled
2 controlled substance under IC 35-48-2 to which it is a controlled
3 substance analog.

4 (c) It is not a defense to a prosecution for an offense involving a
5 controlled substance analog that the substance's packaging declares that
6 the substance is not for human consumption.

7 SECTION 134. IC 35-48-4-12, AS AMENDED BY P.L.80-2019,
8 SECTION 31, AND AS AMENDED BY P.L.190-2019, SECTION 32,
9 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
10 [EFFECTIVE JULY 1, 2020]: Sec. 12. If a person who has no prior
11 conviction of an offense under this article or under a law of another
12 jurisdiction relating to controlled substances pleads guilty to possession
13 of marijuana, hashish, ~~or~~ salvia, **or smokable hemp or a synthetic drug**
14 **or a synthetic drug lookalike substance** as a misdemeanor, the court,
15 without entering a judgment of conviction and with the consent of the
16 person, may defer further proceedings and place the person in the
17 custody of the court under conditions determined by the court. Upon
18 violation of a condition of the custody, the court may enter a judgment
19 of conviction. However, if the person fulfills the conditions of the
20 custody, the court shall dismiss the charges against the person. There
21 may be only one (1) dismissal under this section with respect to a
22 person.

23 SECTION 135. IC 36-1-8.5-10, AS AMENDED BY P.L.191-2015,
24 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
25 JULY 1, 2020]: Sec. 10. (a) This section applies to a covered person
26 who:

27 (1) after submitting a **state address confidentiality form or**
28 written request under section 7(a) of this chapter, obtains a
29 change of name under IC 34-28-2; and

30 (2) notifies the unit in writing of the name change.

31 (b) The unit shall prevent a search by the general public of the
32 public property data base web site from disclosing or otherwise
33 associating the covered person's home address with the covered
34 person's former name and new name. The unit may charge a reasonable
35 fee to process a name change under this section.

36 SECTION 136. IC 36-2-4-8, AS AMENDED BY P.L.278-2019,
37 SECTION 189, IS AMENDED TO READ AS FOLLOWS
38 [EFFECTIVE JULY 1, 2020]: Sec. 8. (a) An ordinance, order, or
39 resolution is considered adopted when it is signed by the presiding
40 officer. If required, an adopted ordinance, order, or resolution must be
41 promulgated or published according to statute before it takes effect.

42 (b) An ordinance prescribing a penalty or forfeiture for a violation



- 1 must, before it takes effect, be published once each week for two (2)
- 2 consecutive weeks, according to IC 5-3-1.
- 3 (c) The following apply in addition to the other requirements of this
- 4 section:
- 5 (1) Subject to subsection ~~(g)~~; **(f)**, the legislative body of a county
- 6 shall:
- 7 (A) subject to subdivision ~~(3)~~; **(2)**, give written notice to the
- 8 department of environmental management not later than sixty
- 9 (60) days before amendment or repeal of an environmental
- 10 restrictive ordinance; and
- 11 (B) give written notice to the department of environmental
- 12 management not later than thirty (30) days after passage,
- 13 amendment, or repeal of an environmental restrictive
- 14 ordinance.
- 15 (2) Upon written request by the legislative body, the department
- 16 of environmental management may waive the notice requirement
- 17 of subdivision (1)(A).
- 18 (3) An environmental restrictive ordinance passed or amended
- 19 after 2009 by the legislative body must state the notice
- 20 requirements of subdivision (1).
- 21 (4) The failure of an environmental restrictive ordinance to
- 22 comply with subdivision (3) does not void the ordinance.
- 23 (d) This section (other than subsection (c)(1)) does not apply to a
- 24 zoning ordinance or amendment to a zoning ordinance, or a resolution
- 25 approving a comprehensive plan, that is adopted under IC 36-7.
- 26 (e) An ordinance increasing a building permit fee on new
- 27 development must:
- 28 (1) be published:
- 29 (A) one (1) time in accordance with IC 5-3-1; and
- 30 (B) not later than thirty (30) days after the ordinance is
- 31 adopted by the legislative body in accordance with IC 5-3-1;
- 32 and
- 33 (2) delay the implementation of the fee increase for ninety (90)
- 34 days after the date the ordinance is published under subdivision
- 35 (1).
- 36 (f) The notice requirements of subsection (c)(1) apply only if the
- 37 municipal corporation received under IC 13-25-5-8.5(f) written notice
- 38 that the department is relying on the environmental restrictive
- 39 ordinance referred to in subsection (c)(1) as part of a risk based
- 40 remediation proposal:
- 41 (1) approved by the department; and
- 42 (2) conducted under IC 13-22, IC 13-23, IC 13-24, IC 13-25-4, or



1 IC 13-25-5.
 2 SECTION 137. IC 36-2-5-3.7, AS ADDED BY P.L.257-2019,
 3 SECTION 101, AND AS ADDED BY P.L.209-2019, SECTION 9, IS
 4 CORRECTED AND AMENDED TO READ AS FOLLOWS
 5 [EFFECTIVE JULY 1, 2020]: Sec. 3.7. (a) As used in this section,
 6 "body" refers to either of the following:
 7 (1) The county fiscal body.
 8 (2) The county executive.
 9 (b) *As used in this section, "compensation" has the meaning set*
 10 *forth in section 13 of this chapter.*
 11 ~~(b)~~ (c) The county fiscal body may establish a salary schedule that
 12 includes compensation for a presiding officer or secretary of a body
 13 that is greater than the compensation for other members of the body, if
 14 all of the following are satisfied:
 15 (1) All applicable requirements in this chapter are satisfied with
 16 respect to the salary schedule that includes the additional
 17 compensation.
 18 (2) The additional compensation is being provided because the
 19 individual holding the position of presiding officer or secretary:
 20 (A) has additional duties; or
 21 (B) attends additional meetings on behalf of the body;
 22 as compared to other members of the body.
 23 (3) The additional compensation amount applies only for *time*
 24 periods during which the individual serves in the capacity as
 25 presiding officer or secretary and:
 26 (A) handles additional duties; or
 27 (B) attends additional meetings on behalf of the body;
 28 as compared to other members of the body.
 29 SECTION 138. IC 36-4-3-15.3 IS AMENDED TO READ AS
 30 FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 15.3. (a) As used in this
 31 section, "prohibition against annexation" means that a municipality
 32 may not make further attempts to annex certain territory or any part of
 33 that territory.
 34 (b) As used in this section, "settlement agreement" means a written
 35 court approved settlement of a dispute involving annexation under this
 36 chapter between a municipality and remonstrators.
 37 (c) Under a settlement agreement between the annexing
 38 municipality and either:
 39 (1) seventy-five percent (75%) or more of all landowners
 40 participating in the remonstrance; or
 41 (2) the owners of more than seventy-five percent (75%) in
 42 assessed valuation of the land owned by all landowners



1 participating in the remonstrance;
 2 the parties may mutually agree to a prohibition against annexation of
 3 all or part of the territory by the municipality for a period not to exceed
 4 twenty (20) years. The settlement agreement may address issues and
 5 bind the parties to matters relating to the provision by a municipality
 6 of planned services of a noncapital nature and services of a capital
 7 improvement nature (as described in section 13(d) of this chapter), in
 8 addition to a prohibition against annexation. The settlement agreement
 9 is binding upon the successors, heirs, and assigns of the parties to the
 10 agreement. However, the settlement agreement may be amended or
 11 revised periodically on further agreement between the annexing
 12 municipality and landowners who meet the qualifications of ~~subsection~~
 13 ~~(e)(1) or (e)(2):~~ **subdivision (1) or (2).**

14 SECTION 139. IC 36-7-14-39, AS AMENDED BY P.L.214-2019,
 15 SECTION 33, AND AS AMENDED BY P.L.257-2019, SECTION
 16 120, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 17 [EFFECTIVE JULY 1, 2020]: Sec. 39. (a) As used in this section:

18 "Allocation area" means that part of a redevelopment project area
 19 to which an allocation provision of a declaratory resolution adopted
 20 under section 15 of this chapter refers for purposes of distribution and
 21 allocation of property taxes.

22 "Base assessed value" means, subject to subsection (j), the
 23 following:

24 (1) If an allocation provision is adopted after June 30, 1995, in a
 25 declaratory resolution or an amendment to a declaratory
 26 resolution establishing an economic development area:

27 (A) the net assessed value of all the property as finally
 28 determined for the assessment date immediately preceding the
 29 effective date of the allocation provision of the declaratory
 30 resolution, as adjusted under subsection (h); plus

31 (B) to the extent that it is not included in clause (A), the net
 32 assessed value of property that is assessed as residential
 33 property under the rules of the department of local government
 34 finance, *within the allocation area*, as finally determined for
 35 ~~any the current~~ assessment date. ~~after the effective date of the~~
 36 ~~allocation provision.~~

37 (2) If an allocation provision is adopted after June 30, 1997, in a
 38 declaratory resolution or an amendment to a declaratory
 39 resolution establishing a redevelopment project area:

40 (A) the net assessed value of all the property as finally
 41 determined for the assessment date immediately preceding the
 42 effective date of the allocation provision of the declaratory



- 1 resolution, as adjusted under subsection (h); plus
 2 (B) to the extent that it is not included in clause (A), the net
 3 assessed value of property that is assessed as residential
 4 property under the rules of the department of local government
 5 finance, as finally determined for ~~any~~ *the current* assessment
 6 date. ~~after the effective date of the allocation provision.~~
- 7 (3) If:
 8 (A) an allocation provision adopted before June 30, 1995, in
 9 a declaratory resolution or an amendment to a declaratory
 10 resolution establishing a redevelopment project area expires
 11 after June 30, 1997; and
 12 (B) after June 30, 1997, a new allocation provision is included
 13 in an amendment to the declaratory resolution;
 14 the net assessed value of all the property as finally determined for
 15 the assessment date immediately preceding the effective date of
 16 the allocation provision adopted after June 30, 1997, as adjusted
 17 under subsection (h).
- 18 (4) Except as provided in subdivision (5), for all other allocation
 19 areas, the net assessed value of all the property as finally
 20 determined for the assessment date immediately preceding the
 21 effective date of the allocation provision of the declaratory
 22 resolution, as adjusted under subsection (h).
- 23 (5) If an allocation area established in an economic development
 24 area before July 1, 1995, is expanded after June 30, 1995, the
 25 definition in subdivision (1) applies to the expanded part of the
 26 area added after June 30, 1995.
- 27 (6) If an allocation area established in a redevelopment project
 28 area before July 1, 1997, is expanded after June 30, 1997, the
 29 definition in subdivision (2) applies to the expanded part of the
 30 area added after June 30, 1997.
- 31 Except as provided in section 39.3 of this chapter, "property taxes"
 32 means taxes imposed under IC 6-1.1 on real property. However, upon
 33 approval by a resolution of the redevelopment commission adopted
 34 before June 1, 1987, "property taxes" also includes taxes imposed
 35 under IC 6-1.1 on depreciable personal property. If a redevelopment
 36 commission adopted before June 1, 1987, a resolution to include within
 37 the definition of property taxes, taxes imposed under IC 6-1.1 on
 38 depreciable personal property that has a useful life in excess of eight
 39 (8) years, the commission may by resolution determine the percentage
 40 of taxes imposed under IC 6-1.1 on all depreciable personal property
 41 that will be included within the definition of property taxes. However,
 42 the percentage included must not exceed twenty-five percent (25%) of



1 the taxes imposed under IC 6-1.1 on all depreciable personal property.

2 (b) A declaratory resolution adopted under section 15 of this chapter
3 on or before the allocation deadline determined under subsection (i)
4 may include a provision with respect to the allocation and distribution
5 of property taxes for the purposes and in the manner provided in this
6 section. A declaratory resolution previously adopted may include an
7 allocation provision by the amendment of that declaratory resolution on
8 or before the allocation deadline determined under subsection (i) in
9 accordance with the procedures required for its original adoption. A
10 declaratory resolution or amendment that establishes an allocation
11 provision must include a specific finding of fact, supported by
12 evidence, that the adoption of the allocation provision will result in
13 new property taxes in the area that would not have been generated but
14 for the adoption of the allocation provision. For an allocation area
15 established before July 1, 1995, the expiration date of any allocation
16 provisions for the allocation area is June 30, 2025, or the last date of
17 any obligations that are outstanding on July 1, 2015, whichever is later.
18 A declaratory resolution or an amendment that establishes an allocation
19 provision after June 30, 1995, must specify an expiration date for the
20 allocation provision. For an allocation area established before July 1,
21 2008, the expiration date may not be more than thirty (30) years after
22 the date on which the allocation provision is established. For an
23 allocation area established after June 30, 2008, the expiration date may
24 not be more than twenty-five (25) years after the date on which the first
25 obligation was incurred to pay principal and interest on bonds or lease
26 rentals on leases payable from tax increment revenues. However, with
27 respect to bonds or other obligations that were issued before July 1,
28 2008, if any of the bonds or other obligations that were scheduled when
29 issued to mature before the specified expiration date and that are
30 payable only from allocated tax proceeds with respect to the allocation
31 area remain outstanding as of the expiration date, the allocation
32 provision does not expire until all of the bonds or other obligations are
33 no longer outstanding. *Notwithstanding any other law, in the case of*
34 *an allocation area that is established after June 30, 2019, and that is*
35 *located in a redevelopment project area described in section*
36 *25.1(c)(3)(C) of this chapter, an economic development area described*
37 *in section 25.1(c)(3)(C) of this chapter, or an urban renewal project*
38 *area described in section 25.1(c)(3)(C) of this chapter, the expiration*
39 *date of the allocation provision may not be more than thirty-five (35)*
40 *years after the date on which the allocation provision is established.*
41 The allocation provision may apply to all or part of the redevelopment
42 project area. The allocation provision must require that any property



1 taxes subsequently levied by or for the benefit of any public body
2 entitled to a distribution of property taxes on taxable property in the
3 allocation area be allocated and distributed as follows:

4 (1) Except as otherwise provided in this section, the proceeds of
5 the taxes attributable to the lesser of:

6 (A) the assessed value of the property for the assessment date
7 with respect to which the allocation and distribution is made;

8 or

9 (B) the base assessed value;

10 shall be allocated to and, when collected, paid into the funds of
11 the respective taxing units.

12 (2) The excess of the proceeds of the property taxes imposed for
13 the assessment date with respect to which the allocation and
14 distribution is made that are attributable to taxes imposed after
15 being approved by the voters in a referendum or local public
16 question conducted after April 30, 2010, not otherwise included
17 in subdivision (1) shall be allocated to and, when collected, paid
18 into the funds of the taxing unit for which the referendum or local
19 public question was conducted.

20 (3) Except as otherwise provided in this section, property tax
21 proceeds in excess of those described in subdivisions (1) and (2)
22 shall be allocated to the redevelopment district and, when
23 collected, paid into an allocation fund for that allocation area that
24 may be used by the redevelopment district only to do one (1) or
25 more of the following:

26 (A) Pay the principal of and interest on any obligations
27 payable solely from allocated tax proceeds which are incurred
28 by the redevelopment district for the purpose of financing or
29 refinancing the redevelopment of that allocation area.

30 (B) Establish, augment, or restore the debt service reserve for
31 bonds payable solely or in part from allocated tax proceeds in
32 that allocation area.

33 (C) Pay the principal of and interest on bonds payable from
34 allocated tax proceeds in that allocation area and from the
35 special tax levied under section 27 of this chapter.

36 (D) Pay the principal of and interest on bonds issued by the
37 unit to pay for local public improvements that are physically
38 located in or physically connected to that allocation area.

39 (E) Pay premiums on the redemption before maturity of bonds
40 payable solely or in part from allocated tax proceeds in that
41 allocation area.

42 (F) Make payments on leases payable from allocated tax



- 1 proceeds in that allocation area under section 25.2 of this
 2 chapter.
- 3 (G) Reimburse the unit for expenditures made by it for local
 4 public improvements (which include buildings, parking
 5 facilities, and other items described in section 25.1(a) of this
 6 chapter) that are physically located in or physically connected
 7 to that allocation area.
- 8 (H) Reimburse the unit for rentals paid by it for a building or
 9 parking facility that is physically located in or physically
 10 connected to that allocation area under any lease entered into
 11 under IC 36-1-10.
- 12 (I) For property taxes first due and payable before January 1,
 13 2009, pay all or a part of a property tax replacement credit to
 14 taxpayers in an allocation area as determined by the
 15 redevelopment commission. This credit equals the amount
 16 determined under the following STEPS for each taxpayer in a
 17 taxing district (as defined in IC 6-1.1-1-20) that contains all or
 18 part of the allocation area:
- 19 STEP ONE: Determine that part of the sum of the amounts
 20 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
 21 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
 22 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
 23 the taxing district.
- 24 STEP TWO: Divide:
- 25 (i) that part of each county's eligible property tax
 26 replacement amount (as defined in IC 6-1.1-21-2 (before its
 27 repeal)) for that year as determined under IC 6-1.1-21-4
 28 (before its repeal) that is attributable to the taxing district;
 29 by
- 30 (ii) the STEP ONE sum.
- 31 STEP THREE: Multiply:
- 32 (i) the STEP TWO quotient; times
- 33 (ii) the total amount of the taxpayer's taxes (as defined in
 34 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 35 that have been allocated during that year to an allocation
 36 fund under this section.
- 37 If not all the taxpayers in an allocation area receive the credit
 38 in full, each taxpayer in the allocation area is entitled to
 39 receive the same proportion of the credit. A taxpayer may not
 40 receive a credit under this section and a credit under section
 41 39.5 of this chapter (before its repeal) in the same year.
- 42 (J) Pay expenses incurred by the redevelopment commission



1 for local public improvements that are in the allocation area or
 2 serving the allocation area. Public improvements include
 3 buildings, parking facilities, and other items described in
 4 section 25.1(a) of this chapter.

5 (K) Reimburse public and private entities for expenses
 6 incurred in training employees of industrial facilities that are
 7 located:

- 8 (i) in the allocation area; and
- 9 (ii) on a parcel of real property that has been classified as
 10 industrial property under the rules of the department of local
 11 government finance.

12 However, the total amount of money spent for this purpose in
 13 any year may not exceed the total amount of money in the
 14 allocation fund that is attributable to property taxes paid by the
 15 industrial facilities described in this clause. The
 16 reimbursements under this clause must be made within three
 17 (3) years after the date on which the investments that are the
 18 basis for the increment financing are made.

19 (L) Pay the costs of carrying out an eligible efficiency project
 20 (as defined in IC 36-9-41-1.5) within the unit that established
 21 the redevelopment commission. However, property tax
 22 proceeds may be used under this clause to pay the costs of
 23 carrying out an eligible efficiency project only if those
 24 property tax proceeds exceed the amount necessary to do the
 25 following:

- 26 (i) Make, when due, any payments required under clauses
 27 (A) through (K), including any payments of principal and
 28 interest on bonds and other obligations payable under this
 29 subdivision, any payments of premiums under this
 30 subdivision on the redemption before maturity of bonds, and
 31 any payments on leases payable under this subdivision.
- 32 (ii) Make any reimbursements required under this
 33 subdivision.
- 34 (iii) Pay any expenses required under this subdivision.
- 35 (iv) Establish, augment, or restore any debt service reserve
 36 under this subdivision.

37 (M) Expend money and provide financial assistance as
 38 authorized in section 12.2(a)(27) of this chapter.

39 The allocation fund may not be used for operating expenses of the
 40 commission.

41 (4) Except as provided in subsection (g), before June 15 of each
 42 year, the commission shall do the following:



- 1 (A) Determine the amount, if any, by which the assessed value
 2 of the taxable property in the allocation area for the most
 3 recent assessment date minus the base assessed value, when
 4 multiplied by the estimated tax rate of the allocation area, will
 5 exceed the amount of assessed value needed to produce the
 6 property taxes necessary to make, when due, principal and
 7 interest payments on bonds described in subdivision (3), plus
 8 the amount necessary for other purposes described in
 9 subdivision (3).
- 10 (B) Provide a written notice to the county auditor, the fiscal
 11 body of the county or municipality that established the
 12 department of redevelopment, the officers who are authorized
 13 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 14 each of the other taxing units that is wholly or partly located
 15 within the allocation area, and (in an electronic format) the
 16 department of local government finance. The notice must:
- 17 (i) state the amount, if any, of excess assessed value that the
 18 commission has determined may be allocated to the
 19 respective taxing units in the manner prescribed in
 20 subdivision (1); or
- 21 (ii) state that the commission has determined that there is no
 22 excess assessed value that may be allocated to the respective
 23 taxing units in the manner prescribed in subdivision (1).
- 24 The county auditor shall allocate to the respective taxing units
 25 the amount, if any, of excess assessed value determined by the
 26 commission. The commission may not authorize an allocation
 27 of assessed value to the respective taxing units under this
 28 subdivision if to do so would endanger the interests of the
 29 holders of bonds described in subdivision (3) or lessors under
 30 section 25.3 of this chapter.
- 31 (C) If:
- 32 (i) the amount of excess assessed value determined by the
 33 commission is expected to generate more than two hundred
 34 percent (200%) of the amount of allocated tax proceeds
 35 necessary to make, when due, principal and interest
 36 payments on bonds described in subdivision (3); plus
 37 (ii) the amount necessary for other purposes described in
 38 subdivision (3);
- 39 the commission shall submit to the legislative body of the unit
 40 its determination of the excess assessed value that the
 41 commission proposes to allocate to the respective taxing units
 42 in the manner prescribed in subdivision (1). The legislative



- 1 body of the unit may approve the commission's determination
 2 or modify the amount of the excess assessed value that will be
 3 allocated to the respective taxing units in the manner
 4 prescribed in subdivision (1).
- 5 *(5) Notwithstanding subdivision (4), in the case of an allocation*
 6 *area that is established after June 30, 2019, and that is located*
 7 *in a redevelopment project area described in section*
 8 *25.1(c)(3)(C) of this chapter, an economic development area*
 9 *described in section 25.1(c)(3)(C) of this chapter, or an urban*
 10 *renewal project area described in section 25.1(c)(3)(C) of this*
 11 *chapter, for each year the allocation provision is in effect, if the*
 12 *amount of excess assessed value determined by the commission*
 13 *under subdivision (4)(A) is expected to generate more than two*
 14 *hundred percent (200%) of:*
- 15 *(A) the amount of allocated tax proceeds necessary to make,*
 16 *when due, principal and interest payments on bonds described*
 17 *in subdivision (3) for the project; plus*
 18 *(B) the amount necessary for other purposes described in*
 19 *subdivision (3) for the project;*
 20 *the amount of the excess assessed value that generates more than*
 21 *two hundred percent (200%) of the amounts described in clauses*
 22 *(A) and (B) shall be allocated to the respective taxing units in the*
 23 *manner prescribed by subdivision (1).*
- 24 (c) For the purpose of allocating taxes levied by or for any taxing
 25 unit or units, the assessed value of taxable property in a territory in the
 26 allocation area that is annexed by any taxing unit after the effective
 27 date of the allocation provision of the declaratory resolution is the
 28 lesser of:
- 29 (1) the assessed value of the property for the assessment date with
 30 respect to which the allocation and distribution is made; or
 31 (2) the base assessed value.
- 32 (d) Property tax proceeds allocable to the redevelopment district
 33 under subsection (b)(3) may, subject to subsection (b)(4), be
 34 irrevocably pledged by the redevelopment district for payment as set
 35 forth in subsection (b)(3).
- 36 (e) Notwithstanding any other law, each assessor shall, upon
 37 petition of the redevelopment commission, reassess the taxable
 38 property situated upon or in, or added to, the allocation area, effective
 39 on the next assessment date after the petition.
- 40 (f) Notwithstanding any other law, the assessed value of all taxable
 41 property in the allocation area, for purposes of tax limitation, property
 42 tax replacement, and formulation of the budget, tax rate, and tax levy



1 for each political subdivision in which the property is located is the
2 lesser of:

3 (1) the assessed value of the property as valued without regard to
4 this section; or

5 (2) the base assessed value.

6 (g) If any part of the allocation area is located in an enterprise zone
7 created under IC 5-28-15, the unit that designated the allocation area
8 shall create funds as specified in this subsection. A unit that has
9 obligations, bonds, or leases payable from allocated tax proceeds under
10 subsection (b)(3) shall establish an allocation fund for the purposes
11 specified in subsection (b)(3) and a special zone fund. Such a unit
12 shall, until the end of the enterprise zone phase out period, deposit each
13 year in the special zone fund any amount in the allocation fund derived
14 from property tax proceeds in excess of those described in subsection
15 (b)(1) and (b)(2) from property located in the enterprise zone that
16 exceeds the amount sufficient for the purposes specified in subsection
17 (b)(3) for the year. The amount sufficient for purposes specified in
18 subsection (b)(3) for the year shall be determined based on the pro rata
19 portion of such current property tax proceeds from the part of the
20 enterprise zone that is within the allocation area as compared to all
21 such current property tax proceeds derived from the allocation area. A
22 unit that has no obligations, bonds, or leases payable from allocated tax
23 proceeds under subsection (b)(3) shall establish a special zone fund
24 and deposit all the property tax proceeds in excess of those described
25 in subsection (b)(1) and (b)(2) in the fund derived from property tax
26 proceeds in excess of those described in subsection (b)(1) and (b)(2)
27 from property located in the enterprise zone. The unit that creates the
28 special zone fund shall use the fund (based on the recommendations of
29 the urban enterprise association) for programs in job training, job
30 enrichment, and basic skill development that are designed to benefit
31 residents and employers in the enterprise zone or other purposes
32 specified in subsection (b)(3), except that where reference is made in
33 subsection (b)(3) to allocation area it shall refer for purposes of
34 payments from the special zone fund only to that part of the allocation
35 area that is also located in the enterprise zone. Those programs shall
36 reserve at least one-half (1/2) of their enrollment in any session for
37 residents of the enterprise zone.

38 (h) The state board of accounts and department of local government
39 finance shall make the rules and prescribe the forms and procedures
40 that they consider expedient for the implementation of this chapter.
41 After each reassessment in an area under a reassessment plan prepared
42 under IC 6-1.1-4-4.2, the department of local government finance shall



1 adjust the base assessed value one (1) time to neutralize any effect of
 2 the reassessment of the real property in the area on the property tax
 3 proceeds allocated to the redevelopment district under this section.
 4 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 5 local government finance shall adjust the base assessed value one (1)
 6 time to neutralize any effect of the annual adjustment on the property
 7 tax proceeds allocated to the redevelopment district under this section.

8 However, the adjustments under this subsection:

9 (1) may not include the effect of phasing in assessed value due to
 10 property tax abatements under IC 6-1.1-12.1;

11 (2) may not produce less property tax proceeds allocable to the
 12 redevelopment district under subsection (b)(3) than would
 13 otherwise have been received if the reassessment under the
 14 reassessment plan or the annual adjustment had not occurred; and

15 (3) may decrease base assessed value only to the extent that
 16 assessed values in the allocation area have been decreased due to
 17 annual adjustments or the reassessment under the reassessment
 18 plan.

19 Assessed value increases attributable to the application of an abatement
 20 schedule under IC 6-1.1-12.1 may not be included in the base assessed
 21 value of an allocation area. The department of local government
 22 finance may prescribe procedures for county and township officials to
 23 follow to assist the department in making the adjustments.

24 (i) The allocation deadline referred to in subsection (b) is
 25 determined in the following manner:

26 (1) The initial allocation deadline is December 31, 2011.

27 (2) Subject to subdivision (3), the initial allocation deadline and
 28 subsequent allocation deadlines are automatically extended in
 29 increments of five (5) years, so that allocation deadlines
 30 subsequent to the initial allocation deadline fall on December 31,
 31 2016, and December 31 of each fifth year thereafter.

32 (3) At least one (1) year before the date of an allocation deadline
 33 determined under subdivision (2), the general assembly may enact
 34 a law that:

35 (A) terminates the automatic extension of allocation deadlines
 36 under subdivision (2); and

37 (B) specifically designates a particular date as the final
 38 allocation deadline.

39 (j) If a redevelopment commission adopts a declaratory resolution
 40 or an amendment to a declaratory resolution that contains an allocation
 41 provision and the redevelopment commission makes either of the
 42 filings required under section 17(e) of this chapter after the first



1 anniversary of the effective date of the allocation provision, the auditor
 2 of the county in which the unit is located shall compute the base
 3 assessed value for the allocation area using the assessment date
 4 immediately preceding the later of:

5 (1) the date on which the documents are filed with the county
 6 auditor; or

7 (2) the date on which the documents are filed with the department
 8 of local government finance.

9 SECTION 140. IC 36-7-15.1-26, AS AMENDED BY P.L.214-2019,
 10 SECTION 39, AND AS AMENDED BY P.L.257-2019, SECTION
 11 126, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 12 [EFFECTIVE JULY 1, 2020]: Sec. 26. (a) As used in this section:

13 "Allocation area" means that part of a redevelopment project area
 14 to which an allocation provision of a resolution adopted under section
 15 8 of this chapter refers for purposes of distribution and allocation of
 16 property taxes.

17 "Base assessed value" means, subject to subsection (j), the
 18 following:

19 (1) If an allocation provision is adopted after June 30, 1995, in a
 20 declaratory resolution or an amendment to a declaratory
 21 resolution establishing an economic development area:

22 (A) the net assessed value of all the property as finally
 23 determined for the assessment date immediately preceding the
 24 effective date of the allocation provision of the declaratory
 25 resolution, as adjusted under subsection (h); plus

26 (B) to the extent that it is not included in clause (A), the net
 27 assessed value of property that is assessed as residential
 28 property under the rules of the department of local government
 29 finance, *within the allocation area*, as finally determined for
 30 ~~any the current~~ assessment date. ~~after the effective date of the~~
 31 ~~allocation provision.~~

32 (2) If an allocation provision is adopted after June 30, 1997, in a
 33 declaratory resolution or an amendment to a declaratory
 34 resolution establishing a redevelopment project area:

35 (A) the net assessed value of all the property as finally
 36 determined for the assessment date immediately preceding the
 37 effective date of the allocation provision of the declaratory
 38 resolution, as adjusted under subsection (h); plus

39 (B) to the extent that it is not included in clause (A), the net
 40 assessed value of property that is assessed as residential
 41 property under the rules of the department of local government
 42 finance, *within the allocation area*, as finally determined for



- 1 *any the current* assessment date. *after the effective date of the*
 2 *allocation provision.*
- 3 (3) If:
- 4 (A) an allocation provision adopted before June 30, 1995, in
 5 a declaratory resolution or an amendment to a declaratory
 6 resolution establishing a redevelopment project area expires
 7 after June 30, 1997; and
- 8 (B) after June 30, 1997, a new allocation provision is included
 9 in an amendment to the declaratory resolution;
- 10 the net assessed value of all the property as finally determined for
 11 the assessment date immediately preceding the effective date of
 12 the allocation provision adopted after June 30, 1997, as adjusted
 13 under subsection (h).
- 14 (4) Except as provided in subdivision (5), for all other allocation
 15 areas, the net assessed value of all the property as finally
 16 determined for the assessment date immediately preceding the
 17 effective date of the allocation provision of the declaratory
 18 resolution, as adjusted under subsection (h).
- 19 (5) If an allocation area established in an economic development
 20 area before July 1, 1995, is expanded after June 30, 1995, the
 21 definition in subdivision (1) applies to the expanded part of the
 22 area added after June 30, 1995.
- 23 (6) If an allocation area established in a redevelopment project
 24 area before July 1, 1997, is expanded after June 30, 1997, the
 25 definition in subdivision (2) applies to the expanded part of the
 26 area added after June 30, 1997.
- 27 Except as provided in section 26.2 of this chapter, "property taxes"
 28 means taxes imposed under IC 6-1.1 on real property. However, upon
 29 approval by a resolution of the redevelopment commission adopted
 30 before June 1, 1987, "property taxes" also includes taxes imposed
 31 under IC 6-1.1 on depreciable personal property. If a redevelopment
 32 commission adopted before June 1, 1987, a resolution to include within
 33 the definition of property taxes, taxes imposed under IC 6-1.1 on
 34 depreciable personal property that has a useful life in excess of eight
 35 (8) years, the commission may by resolution determine the percentage
 36 of taxes imposed under IC 6-1.1 on all depreciable personal property
 37 that will be included within the definition of property taxes. However,
 38 the percentage included must not exceed twenty-five percent (25%) of
 39 the taxes imposed under IC 6-1.1 on all depreciable personal property.
- 40 (b) A resolution adopted under section 8 of this chapter on or before
 41 the allocation deadline determined under subsection (i) may include a
 42 provision with respect to the allocation and distribution of property



1 taxes for the purposes and in the manner provided in this section. A
 2 resolution previously adopted may include an allocation provision by
 3 the amendment of that resolution on or before the allocation deadline
 4 determined under subsection (i) in accordance with the procedures
 5 required for its original adoption. A declaratory resolution or
 6 amendment that establishes an allocation provision must include a
 7 specific finding of fact, supported by evidence, that the adoption of the
 8 allocation provision will result in new property taxes in the area that
 9 would not have been generated but for the adoption of the allocation
 10 provision. For an allocation area established before July 1, 1995, the
 11 expiration date of any allocation provisions for the allocation area is
 12 June 30, 2025, or the last date of any obligations that are outstanding
 13 on July 1, 2015, whichever is later. However, for an allocation area
 14 identified as the Consolidated Allocation Area in the report submitted
 15 in 2013 to the fiscal body under section 36.3 of this chapter, the
 16 expiration date of any allocation provisions for the allocation area is
 17 January 1, 2051. A declaratory resolution or an amendment that
 18 establishes an allocation provision after June 30, 1995, must specify an
 19 expiration date for the allocation provision. For an allocation area
 20 established before July 1, 2008, the expiration date may not be more
 21 than thirty (30) years after the date on which the allocation provision
 22 is established. For an allocation area established after June 30, 2008,
 23 the expiration date may not be more than twenty-five (25) years after
 24 the date on which the first obligation was incurred to pay principal and
 25 interest on bonds or lease rentals on leases payable from tax increment
 26 revenues. However, with respect to bonds or other obligations that were
 27 issued before July 1, 2008, if any of the bonds or other obligations that
 28 were scheduled when issued to mature before the specified expiration
 29 date and that are payable only from allocated tax proceeds with respect
 30 to the allocation area remain outstanding as of the expiration date, the
 31 allocation provision does not expire until all of the bonds or other
 32 obligations are no longer outstanding. The allocation provision may
 33 apply to all or part of the redevelopment project area. The allocation
 34 provision must require that any property taxes subsequently levied by
 35 or for the benefit of any public body entitled to a distribution of
 36 property taxes on taxable property in the allocation area be allocated
 37 and distributed as follows:

38 (1) Except as otherwise provided in this section, the proceeds of
 39 the taxes attributable to the lesser of:

40 (A) the assessed value of the property for the assessment date
 41 with respect to which the allocation and distribution is made;

42 or



- 1 (B) the base assessed value;
2 shall be allocated to and, when collected, paid into the funds of
3 the respective taxing units.
- 4 (2) The excess of the proceeds of the property taxes imposed for
5 the assessment date with respect to which the allocation and
6 distribution is made that are attributable to taxes imposed after
7 being approved by the voters in a referendum or local public
8 question conducted after April 30, 2010, not otherwise included
9 in subdivision (1) shall be allocated to and, when collected, paid
10 into the funds of the taxing unit for which the referendum or local
11 public question was conducted.
- 12 (3) Except as otherwise provided in this section, property tax
13 proceeds in excess of those described in subdivisions (1) and (2)
14 shall be allocated to the redevelopment district and, when
15 collected, paid into a special fund for that allocation area that may
16 be used by the redevelopment district only to do one (1) or more
17 of the following:
- 18 (A) Pay the principal of and interest on any obligations
19 payable solely from allocated tax proceeds that are incurred by
20 the redevelopment district for the purpose of financing or
21 refinancing the redevelopment of that allocation area.
- 22 (B) Establish, augment, or restore the debt service reserve for
23 bonds payable solely or in part from allocated tax proceeds in
24 that allocation area.
- 25 (C) Pay the principal of and interest on bonds payable from
26 allocated tax proceeds in that allocation area and from the
27 special tax levied under section 19 of this chapter.
- 28 (D) Pay the principal of and interest on bonds issued by the
29 consolidated city to pay for local public improvements that are
30 physically located in or physically connected to that allocation
31 area.
- 32 (E) Pay premiums on the redemption before maturity of bonds
33 payable solely or in part from allocated tax proceeds in that
34 allocation area.
- 35 (F) Make payments on leases payable from allocated tax
36 proceeds in that allocation area under section 17.1 of this
37 chapter.
- 38 (G) Reimburse the consolidated city for expenditures for local
39 public improvements (which include buildings, parking
40 facilities, and other items set forth in section 17 of this
41 chapter) that are physically located in or physically connected
42 to that allocation area.



- 1 (H) Reimburse the unit for rentals paid by it for a building or
- 2 parking facility that is physically located in or physically
- 3 connected to that allocation area under any lease entered into
- 4 under IC 36-1-10.
- 5 (I) Reimburse public and private entities for expenses incurred
- 6 in training employees of industrial facilities that are located:
- 7 (i) in the allocation area; and
- 8 (ii) on a parcel of real property that has been classified as
- 9 industrial property under the rules of the department of local
- 10 government finance.
- 11 However, the total amount of money spent for this purpose in
- 12 any year may not exceed the total amount of money in the
- 13 allocation fund that is attributable to property taxes paid by the
- 14 industrial facilities described in this clause. The
- 15 reimbursements under this clause must be made within three
- 16 (3) years after the date on which the investments that are the
- 17 basis for the increment financing are made.
- 18 (J) Pay the costs of carrying out an eligible efficiency project
- 19 (as defined in IC 36-9-41-1.5) within the unit that established
- 20 the redevelopment commission. However, property tax
- 21 proceeds may be used under this clause to pay the costs of
- 22 carrying out an eligible efficiency project only if those
- 23 property tax proceeds exceed the amount necessary to do the
- 24 following:
- 25 (i) Make, when due, any payments required under clauses
- 26 (A) through (I), including any payments of principal and
- 27 interest on bonds and other obligations payable under this
- 28 subdivision, any payments of premiums under this
- 29 subdivision on the redemption before maturity of bonds, and
- 30 any payments on leases payable under this subdivision.
- 31 (ii) Make any reimbursements required under this
- 32 subdivision.
- 33 (iii) Pay any expenses required under this subdivision.
- 34 (iv) Establish, augment, or restore any debt service reserve
- 35 under this subdivision.
- 36 (K) Expend money and provide financial assistance as
- 37 authorized in section 7(a)(21) of this chapter.
- 38 The special fund may not be used for operating expenses of the
- 39 commission.
- 40 (4) Before June 15 of each year, the commission shall do the
- 41 following:
- 42 (A) Determine the amount, if any, by which the assessed value



1 of the taxable property in the allocation area for the most
 2 recent assessment date minus the base assessed value, when
 3 multiplied by the estimated tax rate of the allocation area will
 4 exceed the amount of assessed value needed to provide the
 5 property taxes necessary to make, when due, principal and
 6 interest payments on bonds described in subdivision (3) plus
 7 the amount necessary for other purposes described in
 8 subdivision (3) and subsection (g).

9 (B) Provide a written notice to the county auditor, the
 10 legislative body of the consolidated city, the officers who are
 11 authorized to fix budgets, tax rates, and tax levies under
 12 IC 6-1.1-17-5 for each of the other taxing units that is wholly
 13 or partly located within the allocation area, and (in an
 14 electronic format) the department of local government finance.

15 The notice must:

16 (i) state the amount, if any, of excess assessed value that the
 17 commission has determined may be allocated to the
 18 respective taxing units in the manner prescribed in
 19 subdivision (1); or

20 (ii) state that the commission has determined that there is no
 21 excess assessed value that may be allocated to the respective
 22 taxing units in the manner prescribed in subdivision (1).

23 The county auditor shall allocate to the respective taxing units
 24 the amount, if any, of excess assessed value determined by the
 25 commission. The commission may not authorize an allocation
 26 to the respective taxing units under this subdivision if to do so
 27 would endanger the interests of the holders of bonds described
 28 in subdivision (3).

29 (C) If:

30 (i) the amount of excess assessed value determined by the
 31 commission is expected to generate more than two hundred
 32 percent (200%) of the amount of allocated tax proceeds
 33 necessary to make, when due, principal and interest
 34 payments on bonds described in subdivision (3); plus

35 (ii) the amount necessary for other purposes described in
 36 subdivision (3) and subsection (g);

37 the commission shall submit to the legislative body of the unit
 38 the commission's determination of the excess assessed value
 39 that the commission proposes to allocate to the respective
 40 taxing units in the manner prescribed in subdivision (1). The
 41 legislative body of the unit may approve the commission's
 42 determination or modify the amount of the excess assessed



- 1 value that will be allocated to the respective taxing units in the
 2 manner prescribed in subdivision (1).
- 3 (c) For the purpose of allocating taxes levied by or for any taxing
 4 unit or units, the assessed value of taxable property in a territory in the
 5 allocation area that is annexed by any taxing unit after the effective
 6 date of the allocation provision of the resolution is the lesser of:
 7 (1) the assessed value of the property for the assessment date with
 8 respect to which the allocation and distribution is made; or
 9 (2) the base assessed value.
- 10 (d) Property tax proceeds allocable to the redevelopment district
 11 under subsection (b)(3) may, subject to subsection (b)(4), be
 12 irrevocably pledged by the redevelopment district for payment as set
 13 forth in subsection (b)(3).
- 14 (e) Notwithstanding any other law, each assessor shall, upon
 15 petition of the commission, reassess the taxable property situated upon
 16 or in, or added to, the allocation area, effective on the next assessment
 17 date after the petition.
- 18 (f) Notwithstanding any other law, the assessed value of all taxable
 19 property in the allocation area, for purposes of tax limitation, property
 20 tax replacement, and formulation of the budget, tax rate, and tax levy
 21 for each political subdivision in which the property is located is the
 22 lesser of:
 23 (1) the assessed value of the property as valued without regard to
 24 this section; or
 25 (2) the base assessed value.
- 26 (g) If any part of the allocation area is located in an enterprise zone
 27 created under IC 5-28-15, the unit that designated the allocation area
 28 shall create funds as specified in this subsection. A unit that has
 29 obligations, bonds, or leases payable from allocated tax proceeds under
 30 subsection (b)(3) shall establish an allocation fund for the purposes
 31 specified in subsection (b)(3) and a special zone fund. Such a unit
 32 shall, until the end of the enterprise zone phase out period, deposit each
 33 year in the special zone fund the amount in the allocation fund derived
 34 from property tax proceeds in excess of those described in subsection
 35 (b)(1) and (b)(2) from property located in the enterprise zone that
 36 exceeds the amount sufficient for the purposes specified in subsection
 37 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 38 payable from allocated tax proceeds under subsection (b)(3) shall
 39 establish a special zone fund and deposit all the property tax proceeds
 40 in excess of those described in subsection (b)(1) and (b)(2) in the fund
 41 derived from property tax proceeds in excess of those described in
 42 subsection (b)(1) and (b)(2) from property located in the enterprise



1 zone. The unit that creates the special zone fund shall use the fund,
 2 based on the recommendations of the urban enterprise association, for
 3 one (1) or more of the following purposes:

4 (1) To pay for programs in job training, job enrichment, and basic
 5 skill development designed to benefit residents and employers in
 6 the enterprise zone. The programs must reserve at least one-half
 7 (1/2) of the enrollment in any session for residents of the
 8 enterprise zone.

9 (2) To make loans and grants for the purpose of stimulating
 10 business activity in the enterprise zone or providing employment
 11 for enterprise zone residents in the enterprise zone. These loans
 12 and grants may be made to the following:

13 (A) Businesses operating in the enterprise zone.

14 (B) Businesses that will move their operations to the enterprise
 15 zone if such a loan or grant is made.

16 (3) To provide funds to carry out other purposes specified in
 17 subsection (b)(3). However, where reference is made in
 18 subsection (b)(3) to the allocation area, the reference refers for
 19 purposes of payments from the special zone fund only to that part
 20 of the allocation area that is also located in the enterprise zone.

21 (h) The state board of accounts and department of local government
 22 finance shall make the rules and prescribe the forms and procedures
 23 that they consider expedient for the implementation of this chapter.
 24 After each reassessment under a reassessment plan prepared under
 25 IC 6-1.1-4-4.2, the department of local government finance shall adjust
 26 the base assessed value one (1) time to neutralize any effect of the
 27 reassessment of the real property in the area on the property tax
 28 proceeds allocated to the redevelopment district under this section.
 29 After each annual adjustment under IC 6-1.1-4-4.5, the department of
 30 local government finance shall adjust the base assessed value to
 31 neutralize any effect of the annual adjustment on the property tax
 32 proceeds allocated to the redevelopment district under this section.
 33 However, the adjustments under this subsection may not include the
 34 effect of property tax abatements under IC 6-1.1-12.1, and these
 35 adjustments may not produce less property tax proceeds allocable to
 36 the redevelopment district under subsection (b)(3) than would
 37 otherwise have been received if the reassessment under the
 38 reassessment plan or annual adjustment had not occurred. The
 39 department of local government finance may prescribe procedures for
 40 county and township officials to follow to assist the department in
 41 making the adjustments.

42 (i) The allocation deadline referred to in subsection (b) is



- 1 determined in the following manner:
- 2 (1) The initial allocation deadline is December 31, 2011.
- 3 (2) Subject to subdivision (3), the initial allocation deadline and
- 4 subsequent allocation deadlines are automatically extended in
- 5 increments of five (5) years, so that allocation deadlines
- 6 subsequent to the initial allocation deadline fall on December 31,
- 7 2016, and December 31 of each fifth year thereafter.
- 8 (3) At least one (1) year before the date of an allocation deadline
- 9 determined under subdivision (2), the general assembly may enact
- 10 a law that:
- 11 (A) terminates the automatic extension of allocation deadlines
- 12 under subdivision (2); and
- 13 (B) specifically designates a particular date as the final
- 14 allocation deadline.
- 15 (j) If the commission adopts a declaratory resolution or an
- 16 amendment to a declaratory resolution that contains an allocation
- 17 provision and the commission makes either of the filings required
- 18 under section 10(e) of this chapter after the first anniversary of the
- 19 effective date of the allocation provision, the auditor of the county in
- 20 which the unit is located shall compute the base assessed value for the
- 21 allocation area using the assessment date immediately preceding the
- 22 later of:
- 23 (1) the date on which the documents are filed with the county
- 24 auditor; or
- 25 (2) the date on which the documents are filed with the department
- 26 of local government finance.
- 27 SECTION 141. IC 36-7-15.1-53, AS AMENDED BY P.L.214-2019,
- 28 SECTION 42, AND AS AMENDED BY P.L.257-2019, SECTION
- 29 129, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
- 30 [EFFECTIVE JULY 1, 2020]: Sec. 53. (a) As used in this section:
- 31 "Allocation area" means that part of a redevelopment project area
- 32 to which an allocation provision of a resolution adopted under section
- 33 40 of this chapter refers for purposes of distribution and allocation of
- 34 property taxes.
- 35 "Base assessed value" means, subject to subsection (j):
- 36 (1) the net assessed value of all the property as finally determined
- 37 for the assessment date immediately preceding the effective date
- 38 of the allocation provision of the declaratory resolution, as
- 39 adjusted under subsection (h); plus
- 40 (2) to the extent that it is not included in subdivision (1), the net
- 41 assessed value of property that is assessed as residential property
- 42 under the rules of the department of local government finance, as



1 finally determined for ~~any the current~~ assessment date. ~~after the~~
 2 ~~effective date of the allocation provision.~~

3 Except as provided in section 55 of this chapter, "property taxes"
 4 means taxes imposed under IC 6-1.1 on real property.

5 (b) A resolution adopted under section 40 of this chapter on or
 6 before the allocation deadline determined under subsection (i) may
 7 include a provision with respect to the allocation and distribution of
 8 property taxes for the purposes and in the manner provided in this
 9 section. A resolution previously adopted may include an allocation
 10 provision by the amendment of that resolution on or before the
 11 allocation deadline determined under subsection (i) in accordance with
 12 the procedures required for its original adoption. A declaratory
 13 resolution or an amendment that establishes an allocation provision
 14 must be approved by resolution of the legislative body of the excluded
 15 city and must specify an expiration date for the allocation provision.
 16 For an allocation area established before July 1, 2008, the expiration
 17 date may not be more than thirty (30) years after the date on which the
 18 allocation provision is established. For an allocation area established
 19 after June 30, 2008, the expiration date may not be more than
 20 twenty-five (25) years after the date on which the first obligation was
 21 incurred to pay principal and interest on bonds or lease rentals on
 22 leases payable from tax increment revenues. However, with respect to
 23 bonds or other obligations that were issued before July 1, 2008, if any
 24 of the bonds or other obligations that were scheduled when issued to
 25 mature before the specified expiration date and that are payable only
 26 from allocated tax proceeds with respect to the allocation area remain
 27 outstanding as of the expiration date, the allocation provision does not
 28 expire until all of the bonds or other obligations are no longer
 29 outstanding. The allocation provision may apply to all or part of the
 30 redevelopment project area. The allocation provision must require that
 31 any property taxes subsequently levied by or for the benefit of any
 32 public body entitled to a distribution of property taxes on taxable
 33 property in the allocation area be allocated and distributed as follows:

34 (1) Except as otherwise provided in this section, the proceeds of
 35 the taxes attributable to the lesser of:

36 (A) the assessed value of the property for the assessment date
 37 with respect to which the allocation and distribution is made;
 38 or

39 (B) the base assessed value;

40 shall be allocated to and, when collected, paid into the funds of
 41 the respective taxing units.

42 (2) The excess of the proceeds of the property taxes imposed for



- 1 the assessment date with respect to which the allocation and
 2 distribution is made that are attributable to taxes imposed after
 3 being approved by the voters in a referendum or local public
 4 question conducted after April 30, 2010, not otherwise included
 5 in subdivision (1) shall be allocated to and, when collected, paid
 6 into the funds of the taxing unit for which the referendum or local
 7 public question was conducted.
- 8 (3) Except as otherwise provided in this section, property tax
 9 proceeds in excess of those described in subdivisions (1) and (2)
 10 shall be allocated to the redevelopment district and, when
 11 collected, paid into a special fund for that allocation area that may
 12 be used by the redevelopment district only to do one (1) or more
 13 of the following:
- 14 (A) Pay the principal of and interest on any obligations
 15 payable solely from allocated tax proceeds that are incurred by
 16 the redevelopment district for the purpose of financing or
 17 refinancing the redevelopment of that allocation area.
- 18 (B) Establish, augment, or restore the debt service reserve for
 19 bonds payable solely or in part from allocated tax proceeds in
 20 that allocation area.
- 21 (C) Pay the principal of and interest on bonds payable from
 22 allocated tax proceeds in that allocation area and from the
 23 special tax levied under section 50 of this chapter.
- 24 (D) Pay the principal of and interest on bonds issued by the
 25 excluded city to pay for local public improvements that are
 26 physically located in or physically connected to that allocation
 27 area.
- 28 (E) Pay premiums on the redemption before maturity of bonds
 29 payable solely or in part from allocated tax proceeds in that
 30 allocation area.
- 31 (F) Make payments on leases payable from allocated tax
 32 proceeds in that allocation area under section 46 of this
 33 chapter.
- 34 (G) Reimburse the excluded city for expenditures for local
 35 public improvements (which include buildings, park facilities,
 36 and other items set forth in section 45 of this chapter) that are
 37 physically located in or physically connected to that allocation
 38 area.
- 39 (H) Reimburse the unit for rentals paid by it for a building or
 40 parking facility that is physically located in or physically
 41 connected to that allocation area under any lease entered into
 42 under IC 36-1-10.



1 (I) Reimburse public and private entities for expenses incurred
 2 in training employees of industrial facilities that are located:

3 (i) in the allocation area; and

4 (ii) on a parcel of real property that has been classified as
 5 industrial property under the rules of the department of local
 6 government finance.

7 However, the total amount of money spent for this purpose in
 8 any year may not exceed the total amount of money in the
 9 allocation fund that is attributable to property taxes paid by the
 10 industrial facilities described in this clause. The
 11 reimbursements under this clause must be made within three
 12 (3) years after the date on which the investments that are the
 13 basis for the increment financing are made.

14 The special fund may not be used for operating expenses of the
 15 commission.

16 (4) Before June 15 of each year, the commission shall do the
 17 following:

18 (A) Determine the amount, if any, by which the assessed value
 19 of the taxable property in the allocation area for the most
 20 recent assessment date minus the base assessed value, when
 21 multiplied by the estimated tax rate of the allocation area, will
 22 exceed the amount of assessed value needed to provide the
 23 property taxes necessary to make, when due, principal and
 24 interest payments on bonds described in subdivision (3) plus
 25 the amount necessary for other purposes described in
 26 subdivision (3) and subsection (g).

27 (B) Provide a written notice to the county auditor, the fiscal
 28 body of the county or municipality that established the
 29 department of redevelopment, the officers who are authorized
 30 to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 31 each of the other taxing units that is wholly or partly located
 32 within the allocation area, and (in an electronic format) the
 33 department of local government finance. The notice must:

34 (i) state the amount, if any, of excess assessed value that the
 35 commission has determined may be allocated to the
 36 respective taxing units in the manner prescribed in
 37 subdivision (1); or

38 (ii) state that the commission has determined that there is no
 39 excess assessed value that may be allocated to the respective
 40 taxing units in the manner prescribed in subdivision (1).

41 The county auditor shall allocate to the respective taxing units
 42 the amount, if any, of excess assessed value determined by the



- 1 commission. The commission may not authorize an allocation
 2 to the respective taxing units under this subdivision if to do so
 3 would endanger the interests of the holders of bonds described
 4 in subdivision (3).
- 5 (c) For the purpose of allocating taxes levied by or for any taxing
 6 unit or units, the assessed value of taxable property in a territory in the
 7 allocation area that is annexed by any taxing unit after the effective
 8 date of the allocation provision of the resolution is the lesser of:
 9 (1) the assessed value of the property for the assessment date with
 10 respect to which the allocation and distribution is made; or
 11 (2) the base assessed value.
- 12 (d) Property tax proceeds allocable to the redevelopment district
 13 under subsection (b)(3) may, subject to subsection (b)(4), be
 14 irrevocably pledged by the redevelopment district for payment as set
 15 forth in subsection (b)(3).
- 16 (e) Notwithstanding any other law, each assessor shall, upon
 17 petition of the commission, reassess the taxable property situated upon
 18 or in, or added to, the allocation area, effective on the next assessment
 19 date after the petition.
- 20 (f) Notwithstanding any other law, the assessed value of all taxable
 21 property in the allocation area, for purposes of tax limitation, property
 22 tax replacement, and formulation of the budget, tax rate, and tax levy
 23 for each political subdivision in which the property is located, is the
 24 lesser of:
 25 (1) the assessed value of the property as valued without regard to
 26 this section; or
 27 (2) the base assessed value.
- 28 (g) If any part of the allocation area is located in an enterprise zone
 29 created under IC 5-28-15, the unit that designated the allocation area
 30 shall create funds as specified in this subsection. A unit that has
 31 obligations, bonds, or leases payable from allocated tax proceeds under
 32 subsection (b)(3) shall establish an allocation fund for the purposes
 33 specified in subsection (b)(3) and a special zone fund. Such a unit
 34 shall, until the end of the enterprise zone phase out period, deposit each
 35 year in the special zone fund the amount in the allocation fund derived
 36 from property tax proceeds in excess of those described in subsection
 37 (b)(1) and (b)(2) from property located in the enterprise zone that
 38 exceeds the amount sufficient for the purposes specified in subsection
 39 (b)(3) for the year. A unit that has no obligations, bonds, or leases
 40 payable from allocated tax proceeds under subsection (b)(3) shall
 41 establish a special zone fund and deposit all the property tax proceeds
 42 in excess of those described in subsection (b)(1) and (b)(2) in the fund



1 derived from property tax proceeds in excess of those described in
2 subsection (b)(1) and (b)(2) from property located in the enterprise
3 zone. The unit that creates the special zone fund shall use the fund,
4 based on the recommendations of the urban enterprise association, for
5 one (1) or more of the following purposes:

6 (1) To pay for programs in job training, job enrichment, and basic
7 skill development designed to benefit residents and employers in
8 the enterprise zone. The programs must reserve at least one-half
9 (1/2) of the enrollment in any session for residents of the
10 enterprise zone.

11 (2) To make loans and grants for the purpose of stimulating
12 business activity in the enterprise zone or providing employment
13 for enterprise zone residents in an enterprise zone. These loans
14 and grants may be made to the following:

15 (A) Businesses operating in the enterprise zone.

16 (B) Businesses that will move their operations to the enterprise
17 zone if such a loan or grant is made.

18 (3) To provide funds to carry out other purposes specified in
19 subsection (b)(3). However, where reference is made in
20 subsection (b)(3) to the allocation area, the reference refers, for
21 purposes of payments from the special zone fund, only to that part
22 of the allocation area that is also located in the enterprise zone.

23 (h) The state board of accounts and department of local government
24 finance shall make the rules and prescribe the forms and procedures
25 that they consider expedient for the implementation of this chapter.
26 After each reassessment of real property in an area under a county's
27 reassessment plan prepared under IC 6-1.1-4-4.2, the department of
28 local government finance shall adjust the base assessed value one (1)
29 time to neutralize any effect of the reassessment of the real property in
30 the area on the property tax proceeds allocated to the redevelopment
31 district under this section. After each annual adjustment under
32 IC 6-1.1-4-4.5, the department of local government finance shall adjust
33 the base assessed value to neutralize any effect of the annual
34 adjustment on the property tax proceeds allocated to the redevelopment
35 district under this section. However, the adjustments under this
36 subsection may not include the effect of property tax abatements under
37 IC 6-1.1-12.1, and these adjustments may not produce less property tax
38 proceeds allocable to the redevelopment district under subsection
39 (b)(3) than would otherwise have been received if the reassessment
40 under the county's reassessment plan or annual adjustment had not
41 occurred. The department of local government finance may prescribe
42 procedures for county and township officials to follow to assist the



1 department in making the adjustments.

2 (i) The allocation deadline referred to in subsection (b) is
3 determined in the following manner:

4 (1) The initial allocation deadline is December 31, 2011.

5 (2) Subject to subdivision (3), the initial allocation deadline and
6 subsequent allocation deadlines are automatically extended in
7 increments of five (5) years, so that allocation deadlines
8 subsequent to the initial allocation deadline fall on December 31,
9 2016, and December 31 of each fifth year thereafter.

10 (3) At least one (1) year before the date of an allocation deadline
11 determined under subdivision (2), the general assembly may enact
12 a law that:

13 (A) terminates the automatic extension of allocation deadlines
14 under subdivision (2); and

15 (B) specifically designates a particular date as the final
16 allocation deadline.

17 (j) If the commission adopts a declaratory resolution or an
18 amendment to a declaratory resolution that contains an allocation
19 provision and the commission makes either of the filings required
20 under section 10(e) of this chapter after the first anniversary of the
21 effective date of the allocation provision, the auditor of the county in
22 which the unit is located shall compute the base assessed value for the
23 allocation area using the assessment date immediately preceding the
24 later of:

25 (1) the date on which the documents are filed with the county
26 auditor; or

27 (2) the date on which the documents are filed with the department
28 of local government finance.

29 SECTION 142. IC 36-7-30-25, AS AMENDED BY P.L.214-2019,
30 SECTION 47, AND AS AMENDED BY P.L.257-2019, SECTION
31 137, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
32 [EFFECTIVE JULY 1, 2020]: Sec. 25. (a) The following definitions
33 apply throughout this section:

34 (1) "Allocation area" means that part of a military base reuse area
35 to which an allocation provision of a declaratory resolution
36 adopted under section 10 of this chapter refers for purposes of
37 distribution and allocation of property taxes.

38 (2) "Base assessed value" means, subject to subsection (i):

39 (A) the net assessed value of all the property as finally
40 determined for the assessment date immediately preceding the
41 adoption date of the allocation provision of the declaratory
42 resolution, as adjusted under subsection (h); plus



1 (B) to the extent that it is not included in clause (A) or (C), the
 2 net assessed value of any and all parcels or classes of parcels
 3 identified as part of the base assessed value in the declaratory
 4 resolution or an amendment thereto, as finally determined for
 5 any subsequent assessment date; plus
 6 (C) to the extent that it is not included in clause (A) or (B), the
 7 net assessed value of property that is assessed as residential
 8 property under the rules of the department of local government
 9 finance, *within the allocation area*, as finally determined for
 10 *any the current* assessment date. *after the effective date of the*
 11 *allocation provision.*

12 Clause (C) applies only to allocation areas established in a
 13 military reuse area after June 30, 1997, and to the part of an
 14 allocation area that was established before June 30, 1997, and that
 15 is added to an existing allocation area after June 30, 1997.

16 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real
 17 property.

18 (b) A declaratory resolution adopted under section 10 of this chapter
 19 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory
 20 resolutions adopted under IC 36-7-14-15 may include a provision with
 21 respect to the allocation and distribution of property taxes for the
 22 purposes and in the manner provided in this section. A declaratory
 23 resolution previously adopted may include an allocation provision by
 24 the amendment of that declaratory resolution in accordance with the
 25 procedures set forth in section 13 of this chapter. The allocation
 26 provision may apply to all or part of the military base reuse area. The
 27 allocation provision must require that any property taxes subsequently
 28 levied by or for the benefit of any public body entitled to a distribution
 29 of property taxes on taxable property in the allocation area be allocated
 30 and distributed as follows:

31 (1) Except as otherwise provided in this section, the proceeds of
 32 the taxes attributable to the lesser of:

33 (A) the assessed value of the property for the assessment date
 34 with respect to which the allocation and distribution is made;

35 or

36 (B) the base assessed value;

37 shall be allocated to and, when collected, paid into the funds of
 38 the respective taxing units.

39 (2) The excess of the proceeds of the property taxes imposed for
 40 the assessment date with respect to which the allocation and
 41 distribution are made that are attributable to taxes imposed after
 42 being approved by the voters in a referendum or local public



1 question conducted after April 30, 2010, not otherwise included
 2 in subdivision (1) shall be allocated to and, when collected, paid
 3 into the funds of the taxing unit for which the referendum or local
 4 public question was conducted.

5 (3) Except as otherwise provided in this section, property tax
 6 proceeds in excess of those described in subdivisions (1) and (2)
 7 shall be allocated to the military base reuse district and, when
 8 collected, paid into an allocation fund for that allocation area that
 9 may be used by the military base reuse district and only to do one
 10 (1) or more of the following:

11 (A) Pay the principal of and interest and redemption premium
 12 on any obligations incurred by the military base reuse district
 13 or any other entity for the purpose of financing or refinancing
 14 military base reuse activities in or directly serving or
 15 benefiting that allocation area.

16 (B) Establish, augment, or restore the debt service reserve for
 17 bonds payable solely or in part from allocated tax proceeds in
 18 that allocation area or from other revenues of the reuse
 19 authority, including lease rental revenues.

20 (C) Make payments on leases payable solely or in part from
 21 allocated tax proceeds in that allocation area.

22 (D) Reimburse any other governmental body for expenditures
 23 made for local public improvements (or structures) in or
 24 directly serving or benefiting that allocation area.

25 (E) Pay expenses incurred by the reuse authority, any other
 26 department of the unit, or a department of another
 27 governmental entity for local public improvements or
 28 structures that are in the allocation area or directly serving or
 29 benefiting the allocation area, including expenses for the
 30 operation and maintenance of these local public improvements
 31 or structures if the reuse authority determines those operation
 32 and maintenance expenses are necessary or desirable to carry
 33 out the purposes of this chapter.

34 (F) Reimburse public and private entities for expenses
 35 incurred in training employees of industrial facilities that are
 36 located:

37 (i) in the allocation area; and

38 (ii) on a parcel of real property that has been classified as
 39 industrial property under the rules of the department of local
 40 government finance.

41 However, the total amount of money spent for this purpose in
 42 any year may not exceed the total amount of money in the



- 1 allocation fund that is attributable to property taxes paid by the
 2 industrial facilities described in this clause. The
 3 reimbursements under this clause must be made not more than
 4 three (3) years after the date on which the investments that are
 5 the basis for the increment financing are made.
- 6 (G) Expend money and provide financial assistance as
 7 authorized in section 9(a)(25) of this chapter.
- 8 Except as provided in clause (E), the allocation fund may not be
 9 used for operating expenses of the reuse authority.
- 10 (4) Except as provided in subsection (g), before July 15 of each
 11 year the reuse authority shall do the following:
- 12 (A) Determine the amount, if any, by which property taxes
 13 payable to the allocation fund in the following year will exceed
 14 the amount of property taxes necessary to make, when due,
 15 principal and interest payments on bonds described in
 16 subdivision (3) plus the amount necessary for other purposes
 17 described in subdivision (3).
- 18 (B) Provide a written notice to the county auditor, the fiscal
 19 body of the unit that established the reuse authority, and the
 20 officers who are authorized to fix budgets, tax rates, and tax
 21 levies under IC 6-1.1-17-5 for each of the other taxing units
 22 that is wholly or partly located within the allocation area. The
 23 notice must:
- 24 (i) state the amount, if any, of excess property taxes that the
 25 reuse authority has determined may be paid to the respective
 26 taxing units in the manner prescribed in subdivision (1); or
 27 (ii) state that the reuse authority has determined that there
 28 are no excess property tax proceeds that may be allocated to
 29 the respective taxing units in the manner prescribed in
 30 subdivision (1).
- 31 The county auditor shall allocate to the respective taxing units
 32 the amount, if any, of excess property tax proceeds determined
 33 by the reuse authority. The reuse authority may not authorize
 34 a payment to the respective taxing units under this subdivision
 35 if to do so would endanger the interest of the holders of bonds
 36 described in subdivision (3) or lessors under section 19 of this
 37 chapter.
- 38 (c) For the purpose of allocating taxes levied by or for any taxing
 39 unit or units, the assessed value of taxable property in a territory in the
 40 allocation area that is annexed by a taxing unit after the effective date
 41 of the allocation provision of the declaratory resolution is the lesser of:
 42 (1) the assessed value of the property for the assessment date with



- 1 respect to which the allocation and distribution is made; or
2 (2) the base assessed value.
- 3 (d) Property tax proceeds allocable to the military base reuse district
4 under subsection (b)(3) may, subject to subsection (b)(4), be
5 irrevocably pledged by the military base reuse district for payment as
6 set forth in subsection (b)(3).
- 7 (e) Notwithstanding any other law, each assessor shall, upon
8 petition of the reuse authority, reassess the taxable property situated
9 upon or in or added to the allocation area, effective on the next
10 assessment date after the petition.
- 11 (f) Notwithstanding any other law, the assessed value of all taxable
12 property in the allocation area, for purposes of tax limitation, property
13 tax replacement, and the making of the budget, tax rate, and tax levy
14 for each political subdivision in which the property is located is the
15 lesser of:
- 16 (1) the assessed value of the property as valued without regard to
17 this section; or
18 (2) the base assessed value.
- 19 (g) If any part of the allocation area is located in an enterprise zone
20 created under IC 5-28-15, the unit that designated the allocation area
21 shall create funds as specified in this subsection. A unit that has
22 obligations, bonds, or leases payable from allocated tax proceeds under
23 subsection (b)(3) shall establish an allocation fund for the purposes
24 specified in subsection (b)(3) and a special zone fund. Such a unit
25 shall, until the end of the enterprise zone phase out period, deposit each
26 year in the special zone fund any amount in the allocation fund derived
27 from property tax proceeds in excess of those described in subsection
28 (b)(1) and (b)(2) from property located in the enterprise zone that
29 exceeds the amount sufficient for the purposes specified in subsection
30 (b)(3) for the year. The amount sufficient for purposes specified in
31 subsection (b)(3) for the year shall be determined based on the pro rata
32 part of such current property tax proceeds from the part of the
33 enterprise zone that is within the allocation area as compared to all
34 such current property tax proceeds derived from the allocation area. A
35 unit that does not have obligations, bonds, or leases payable from
36 allocated tax proceeds under subsection (b)(3) shall establish a special
37 zone fund and deposit all the property tax proceeds in excess of those
38 described in subsection (b)(1) and (b)(2) that are derived from property
39 in the enterprise zone in the fund. The unit that creates the special zone
40 fund shall use the fund (based on the recommendations of the urban
41 enterprise association) for programs in job training, job enrichment,
42 and basic skill development that are designed to benefit residents and



1 employers in the enterprise zone or other purposes specified in
 2 subsection (b)(3), except that where reference is made in subsection
 3 (b)(3) to allocation area it shall refer for purposes of payments from the
 4 special zone fund only to that part of the allocation area that is also
 5 located in the enterprise zone. The programs shall reserve at least
 6 one-half (1/2) of their enrollment in any session for residents of the
 7 enterprise zone.

8 (h) After each reassessment of real property in an area under the
 9 county's reassessment plan under IC 6-1.1-4-4.2, the department of
 10 local government finance shall adjust the base assessed value one (1)
 11 time to neutralize any effect of the reassessment of the real property in
 12 the area on the property tax proceeds allocated to the military base
 13 reuse district under this section. After each annual adjustment under
 14 IC 6-1.1-4-4.5, the department of local government finance shall adjust
 15 the base assessed value to neutralize any effect of the annual
 16 adjustment on the property tax proceeds allocated to the military base
 17 reuse district under this section. However, the adjustments under this
 18 subsection may not include the effect of property tax abatements under
 19 IC 6-1.1-12.1, and these adjustments may not produce less property tax
 20 proceeds allocable to the military base reuse district under subsection
 21 (b)(3) than would otherwise have been received if the reassessment
 22 under the county's reassessment plan or annual adjustment had not
 23 occurred. The department of local government finance may prescribe
 24 procedures for county and township officials to follow to assist the
 25 department in making the adjustments.

26 (i) If the reuse authority adopts a declaratory resolution or an
 27 amendment to a declaratory resolution that contains an allocation
 28 provision and the reuse authority makes either of the filings required
 29 under section 12(c) or 13(f) of this chapter after the first anniversary of
 30 the effective date of the allocation provision, the auditor of the county
 31 in which the military base reuse district is located shall compute the
 32 base assessed value for the allocation area using the assessment date
 33 immediately preceding the later of:

- 34 (1) the date on which the documents are filed with the county
 35 auditor; or
- 36 (2) the date on which the documents are filed with the department
 37 of local government finance.

38 SECTION 143. IC 36-7-30.5-30, AS AMENDED BY P.L.214-2019,
 39 SECTION 51, AND AS AMENDED BY P.L.257-2019, SECTION
 40 141, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 41 [EFFECTIVE JULY 1, 2020]: Sec. 30. (a) The following definitions
 42 apply throughout this section:

EH 1096—LS 6176/DI 112



1 (1) "Allocation area" means that part of a military base
 2 development area to which an allocation provision of a
 3 declaratory resolution adopted under section 16 of this chapter
 4 refers for purposes of distribution and allocation of property taxes.

5 (2) "Base assessed value" means, subject to subsection (i):

6 (A) the net assessed value of all the property as finally
 7 determined for the assessment date immediately preceding the
 8 adoption date of the allocation provision of the declaratory
 9 resolution, as adjusted under subsection (h); plus

10 (B) to the extent that it is not included in clause (A) or (C), the
 11 net assessed value of any and all parcels or classes of parcels
 12 identified as part of the base assessed value in the declaratory
 13 resolution or an amendment to the declaratory resolution, as
 14 finally determined for any subsequent assessment date; plus

15 (C) to the extent that it is not included in clause (A) or (B), the
 16 net assessed value of property that is assessed as residential
 17 property under the rules of the department of local government
 18 finance, *within the allocation area*, as finally determined for
 19 *any the current* assessment date. *after the effective date of the*
 20 *allocation provision.*

21 (3) "Property taxes" means taxes imposed under IC 6-1.1 on real
 22 property.

23 (b) A declaratory resolution adopted under section 16 of this chapter
 24 before the date set forth in IC 36-7-14-39(b) pertaining to declaratory
 25 resolutions adopted under IC 36-7-14-15 may include a provision with
 26 respect to the allocation and distribution of property taxes for the
 27 purposes and in the manner provided in this section. A declaratory
 28 resolution previously adopted may include an allocation provision by
 29 the amendment of that declaratory resolution in accordance with the
 30 procedures set forth in section 18 of this chapter. The allocation
 31 provision may apply to all or part of the military base development
 32 area. The allocation provision must require that any property taxes
 33 subsequently levied by or for the benefit of any public body entitled to
 34 a distribution of property taxes on taxable property in the allocation
 35 area be allocated and distributed as follows:

36 (1) Except as otherwise provided in this section, the proceeds of
 37 the taxes attributable to the lesser of:

38 (A) the assessed value of the property for the assessment date
 39 with respect to which the allocation and distribution is made;

40 or

41 (B) the base assessed value;

42 shall be allocated to and, when collected, paid into the funds of



- 1 the respective taxing units.
- 2 (2) The excess of the proceeds of the property taxes imposed for
- 3 the assessment date with respect to which the allocation and
- 4 distribution is made that are attributable to taxes imposed after
- 5 being approved by the voters in a referendum or local public
- 6 question conducted after April 30, 2010, not otherwise included
- 7 in subdivision (1) shall be allocated to and, when collected, paid
- 8 into the funds of the taxing unit for which the referendum or local
- 9 public question was conducted.
- 10 (3) Except as otherwise provided in this section, property tax
- 11 proceeds in excess of those described in subdivisions (1) and (2)
- 12 shall be allocated to the development authority and, when
- 13 collected, paid into an allocation fund for that allocation area that
- 14 may be used by the development authority and only to do one (1)
- 15 or more of the following:
- 16 (A) Pay the principal of and interest and redemption premium
- 17 on any obligations incurred by the development authority or
- 18 any other entity for the purpose of financing or refinancing
- 19 military base development or reuse activities in or directly
- 20 serving or benefiting that allocation area.
- 21 (B) Establish, augment, or restore the debt service reserve for
- 22 bonds payable solely or in part from allocated tax proceeds in
- 23 that allocation area or from other revenues of the development
- 24 authority, including lease rental revenues.
- 25 (C) Make payments on leases payable solely or in part from
- 26 allocated tax proceeds in that allocation area.
- 27 (D) Reimburse any other governmental body for expenditures
- 28 made for local public improvements (or structures) in or
- 29 directly serving or benefiting that allocation area.
- 30 (E) For property taxes first due and payable before 2009, pay
- 31 all or a part of a property tax replacement credit to taxpayers
- 32 in an allocation area as determined by the development
- 33 authority. This credit equals the amount determined under the
- 34 following STEPS for each taxpayer in a taxing district (as
- 35 defined in IC 6-1.1-1-20) that contains all or part of the
- 36 allocation area:
- 37 STEP ONE: Determine that part of the sum of the amounts
- 38 under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2),
- 39 IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and
- 40 IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to
- 41 the taxing district.
- 42 STEP TWO: Divide:



1 (i) that part of each county's eligible property tax
 2 replacement amount (as defined in IC 6-1.1-21-2 (before its
 3 repeal)) for that year as determined under IC 6-1.1-21-4
 4 (before its repeal) that is attributable to the taxing district;
 5 by
 6 (ii) the STEP ONE sum.
 7 STEP THREE: Multiply:
 8 (i) the STEP TWO quotient; by
 9 (ii) the total amount of the taxpayer's taxes (as defined in
 10 IC 6-1.1-21-2 (before its repeal)) levied in the taxing district
 11 that have been allocated during that year to an allocation
 12 fund under this section.
 13 If not all the taxpayers in an allocation area receive the credit
 14 in full, each taxpayer in the allocation area is entitled to
 15 receive the same proportion of the credit. A taxpayer may not
 16 receive a credit under this section and a credit under section
 17 32 of this chapter (before its repeal) in the same year.
 18 (F) Pay expenses incurred by the development authority for
 19 local public improvements or structures that were in the
 20 allocation area or directly serving or benefiting the allocation
 21 area.
 22 (G) Reimburse public and private entities for expenses
 23 incurred in training employees of industrial facilities that are
 24 located:
 25 (i) in the allocation area; and
 26 (ii) on a parcel of real property that has been classified as
 27 industrial property under the rules of the department of local
 28 government finance.
 29 However, the total amount of money spent for this purpose in
 30 any year may not exceed the total amount of money in the
 31 allocation fund that is attributable to property taxes paid by the
 32 industrial facilities described in this clause. The
 33 reimbursements under this clause must be made not more than
 34 three (3) years after the date on which the investments that are
 35 the basis for the increment financing are made.
 36 (H) Expend money and provide financial assistance as
 37 authorized in section 15(26) of this chapter.
 38 The allocation fund may not be used for operating expenses of the
 39 development authority.
 40 (4) Except as provided in subsection (g), before July 15 of each
 41 year the development authority shall do the following:
 42 (A) Determine the amount, if any, by which property taxes



1 payable to the allocation fund in the following year will exceed
 2 the amount of property taxes necessary to make, when due,
 3 principal and interest payments on bonds described in
 4 subdivision (3) plus the amount necessary for other purposes
 5 described in subdivisions (2) and (3).

6 (B) Provide a written notice to the appropriate county auditors
 7 and the fiscal bodies and other officers who are authorized to
 8 fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for
 9 each of the other taxing units that is wholly or partly located
 10 within the allocation area. The notice must:

11 (i) state the amount, if any, of the excess property taxes that
 12 the development authority has determined may be paid to
 13 the respective taxing units in the manner prescribed in
 14 subdivision (1); or

15 (ii) state that the development authority has determined that
 16 there is no excess assessed value that may be allocated to the
 17 respective taxing units in the manner prescribed in
 18 subdivision (1).

19 The county auditors shall allocate to the respective taxing units
 20 the amount, if any, of excess assessed value determined by the
 21 development authority. The development authority may not
 22 authorize a payment to the respective taxing units under this
 23 subdivision if to do so would endanger the interest of the
 24 holders of bonds described in subdivision (3) or lessors under
 25 section 24 of this chapter. Property taxes received by a taxing
 26 unit under this subdivision before 2009 are eligible for the
 27 property tax replacement credit provided under IC 6-1.1-21
 28 (before its repeal).

29 (c) For the purpose of allocating taxes levied by or for any taxing
 30 unit or units, the assessed value of taxable property in a territory in the
 31 allocation area that is annexed by a taxing unit after the effective date
 32 of the allocation provision of the declaratory resolution is the lesser of:

33 (1) the assessed value of the property for the assessment date with
 34 respect to which the allocation and distribution is made; or

35 (2) the base assessed value.

36 (d) Property tax proceeds allocable to the military base development
 37 district under subsection (b)(3) may, subject to subsection (b)(4), be
 38 irrevocably pledged by the military base development district for
 39 payment as set forth in subsection (b)(3).

40 (e) Notwithstanding any other law, each assessor shall, upon
 41 petition of the development authority, reassess the taxable property
 42 situated upon or in or added to the allocation area, effective on the next



1 assessment date after the petition.

2 (f) Notwithstanding any other law, the assessed value of all taxable
3 property in the allocation area, for purposes of tax limitation, property
4 tax replacement, and the making of the budget, tax rate, and tax levy
5 for each political subdivision in which the property is located is the
6 lesser of:

7 (1) the assessed value of the property as valued without regard to
8 this section; or

9 (2) the base assessed value.

10 (g) If any part of the allocation area is located in an enterprise zone
11 created under IC 5-28-15, the development authority shall create funds
12 as specified in this subsection. A development authority that has
13 obligations, bonds, or leases payable from allocated tax proceeds under
14 subsection (b)(3) shall establish an allocation fund for the purposes
15 specified in subsection (b)(3) and a special zone fund. The
16 development authority shall, until the end of the enterprise zone phase
17 out period, deposit each year in the special zone fund any amount in the
18 allocation fund derived from property tax proceeds in excess of those
19 described in subsection (b)(1) and (b)(2) from property located in the
20 enterprise zone that exceeds the amount sufficient for the purposes
21 specified in subsection (b)(3) for the year. The amount sufficient for
22 purposes specified in subsection (b)(3) for the year shall be determined
23 based on the pro rata part of such current property tax proceeds from
24 the part of the enterprise zone that is within the allocation area as
25 compared to all such current property tax proceeds derived from the
26 allocation area. A development authority that does not have
27 obligations, bonds, or leases payable from allocated tax proceeds under
28 subsection (b)(3) shall establish a special zone fund and deposit all the
29 property tax proceeds in excess of those described in subsection (b)(1)
30 and (b)(2) that are derived from property in the enterprise zone in the
31 fund. The development authority that creates the special zone fund
32 shall use the fund (based on the recommendations of the urban
33 enterprise association) for programs in job training, job enrichment,
34 and basic skill development that are designed to benefit residents and
35 employers in the enterprise zone or for other purposes specified in
36 subsection (b)(3), except that where reference is made in subsection
37 (b)(3) to an allocation area it shall refer for purposes of payments from
38 the special zone fund only to that part of the allocation area that is also
39 located in the enterprise zone. The programs shall reserve at least
40 one-half (1/2) of their enrollment in any session for residents of the
41 enterprise zone.

42 (h) After each reassessment of real property in an area under a



1 reassessment plan prepared under IC 6-1.1-4-4.2, the department of
 2 local government finance shall adjust the base assessed value one (1)
 3 time to neutralize any effect of the reassessment of the real property in
 4 the area on the property tax proceeds allocated to the military base
 5 development district under this section. After each annual adjustment
 6 under IC 6-1.1-4-4.5, the department of local government finance shall
 7 adjust the base assessed value to neutralize any effect of the annual
 8 adjustment on the property tax proceeds allocated to the military base
 9 development district under this section. However, the adjustments
 10 under this subsection may not include the effect of property tax
 11 abatements under IC 6-1.1-12.1, and these adjustments may not
 12 produce less property tax proceeds allocable to the military base
 13 development district under subsection (b)(3) than would otherwise
 14 have been received if the reassessment under the county's reassessment
 15 plan or annual adjustment had not occurred. The department of local
 16 government finance may prescribe procedures for county and township
 17 officials to follow to assist the department in making the adjustments.

18 (i) If the development authority adopts a declaratory resolution or
 19 an amendment to a declaratory resolution that contains an allocation
 20 provision and the development authority makes either of the filings
 21 required under section 17(e) or 18(f) of this chapter after the first
 22 anniversary of the effective date of the allocation provision, the auditor
 23 of the county in which the military base development district is located
 24 shall compute the base assessed value for the allocation area using the
 25 assessment date immediately preceding the later of:

- 26 (1) the date on which the documents are filed with the county
- 27 auditor; or
- 28 (2) the date on which the documents are filed with the department
- 29 of local government finance.

30 SECTION 144. IC 36-7-32-4, AS AMENDED BY P.L.214-2019,
 31 SECTION 53, AND AS AMENDED BY P.L.257-2019, SECTION
 32 143, IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 33 [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) As used in this chapter, "base
 34 assessed value" means, subject to subsection (b):

- 35 (1) the net assessed value of all the taxable property located in a
- 36 certified technology park as finally determined for the assessment
- 37 date immediately preceding the effective date of the allocation
- 38 provision of a resolution adopted under section 15 of this chapter;
- 39 plus
- 40 (2) to the extent it is not included in subdivision (1), the net
- 41 assessed value of property that is assessed as residential property
- 42 under the rules of the department of local government finance,



1 *within the certified technology park, as finally determined for any*
 2 *the current assessment date. after the effective date of the*
 3 *allocation provision.*

4 (b) If a redevelopment commission adopts a resolution designating
 5 a certified technology park as an allocation area and the redevelopment
 6 commission makes either of the filings required under section 15(d) of
 7 this chapter after the first anniversary of the effective date of the
 8 allocation provision, the auditor of the county in which the unit is
 9 located shall compute the base assessed value for the allocation area
 10 using the assessment date immediately preceding the later of:

11 (1) the date on which the documents are filed with the county
 12 auditor; or

13 (2) the date on which the documents are filed with the department
 14 of local government finance.

15 SECTION 145. IC 36-7.5-4-2, AS AMENDED BY P.L.10-2019,
 16 SECTION 137, AND AS AMENDED BY P.L.108-2019, SECTION
 17 247, AND AS AMENDED BY P.L.293-2019, SECTION 48, IS
 18 CORRECTED AND AMENDED TO READ AS FOLLOWS
 19 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) Except as provided in
 20 subsections (b) and (d), the fiscal officer of each city and county
 21 described in IC 36-7.5-2-3(b) shall each transfer three million five
 22 hundred thousand dollars (\$3,500,000) each year to the development
 23 authority for deposit in the development authority revenue fund
 24 established under section 1 of this chapter. However, if a county having
 25 a population of more than one hundred fifty thousand (150,000) but
 26 less than one hundred seventy thousand (170,000) ceases to be a
 27 member of the development authority and two (2) or more
 28 municipalities in the county have become members of the development
 29 authority as authorized by IC 36-7.5-2-3(i), the transfer of the local
 30 income tax revenue that is dedicated to economic development
 31 purposes that is required to be transferred under IC 6-3.6-11-6 is the
 32 contribution of the municipalities in the county that have become
 33 members of the development authority.

34 (b) This subsection applies only if:

35 (1) the fiscal body of the county described in IC 36-7.5-2-3(e) has
 36 adopted an ordinance under IC 36-7.5-2-3(e) providing that the
 37 county is joining the development authority;

38 (2) the fiscal body of the city described in IC 36-7.5-2-3(e) has
 39 adopted an ordinance under IC 36-7.5-2-3(e) providing that the
 40 city is joining the development authority; and

41 (3) the county described in IC 36-7.5-2-3(e) is an eligible county
 42 participating in the development authority.



1 The fiscal officer of the county described in IC 36-7.5-2-3(e) shall
2 transfer two million six hundred twenty-five thousand dollars
3 (\$2,625,000) each year to the development authority for deposit in the
4 development authority revenue fund established under section 1 of this
5 chapter. The fiscal officer of the city described in IC 36-7.5-2-3(e) shall
6 transfer eight hundred seventy-five thousand dollars (\$875,000) each
7 year to the development authority for deposit in the development
8 authority revenue fund established under section 1 of this chapter.

9 (c) This subsection does not apply to Lake County, Hammond, Gary,
10 or East Chicago. The following apply to the remaining transfers
11 required by subsections (a) and (b):

12 (1) Except for transfers of money described in subdivision (4)(D),
13 the transfers shall be made without appropriation by the city or
14 county fiscal body or approval by any other entity.

15 (2) Except as provided in subdivision (3), each fiscal officer shall
16 transfer eight hundred seventy-five thousand dollars (\$875,000)
17 to the development authority revenue fund before the last
18 business day of January, April, July, and October of each year.
19 Food and beverage tax revenue deposited in the fund under
20 IC 6-9-36-8 is in addition to the transfers required by this section.

21 (3) The fiscal officer of the county described in IC 36-7.5-2-3(e)
22 shall transfer six hundred fifty-six thousand two hundred fifty
23 dollars (\$656,250) to the development authority revenue fund
24 before the last business day of January, April, July, and October
25 of each year. The county is not required to make any payments or
26 transfers to the development authority covering any time before
27 January 1, 2017. The fiscal officer of a city described in
28 IC 36-7.5-2-3(e) shall transfer two hundred eighteen thousand
29 seven hundred fifty dollars (\$218,750) to the development
30 authority revenue fund before the last business day of January,
31 April, July, and October of each year. The city is not required to
32 make any payments or transfers to the development authority
33 covering any time before January 1, 2017.

34 (4) The transfers shall be made from one (1) or more of the
35 following:

36 (A) Riverboat admissions tax revenue received by the city or
37 county, riverboat wagering tax revenue received by the city or
38 county, or riverboat incentive payments received from a
39 riverboat licensee by the city or county.

40 (B) Any local income tax revenue that is dedicated to
41 economic development purposes under IC 6-3.6-6 and
42 received under IC 6-3.6-9 by the city or county.



- 1 (C) Any other local revenue other than property tax revenue
 2 received by the city or county.
- 3 (D) In the case of a county described in IC 36-7.5-2-3(e) or a
 4 city described in IC 36-7.5-2-3(e), any money from the major
 5 moves construction fund that is distributed to the county or
 6 city under IC 8-14-16.
- 7 (d) This subsection applies only to Lake County, Hammond, Gary,
 8 and East Chicago. The obligations of each city and the county under
 9 subsection (a) are satisfied by the distributions made by the auditor of
 10 state on behalf of each unit under IC 4-33-12-8 and ~~IC 4-33-13-5(j)~~
 11 *IC 4-33-13-5(i)*. However, if the total amount distributed under IC 4-33
 12 on behalf of a unit with respect to a particular state fiscal year is less
 13 than the amount required by subsection (a), the fiscal officer of the unit
 14 shall transfer the amount of the shortfall to the authority from any
 15 source of revenue available to the unit other than property taxes. The
 16 auditor of state shall certify the amount of any shortfall to the fiscal
 17 officer of the unit after making the distribution required by
 18 ~~IC 4-33-13-5(j)~~ *IC 4-33-13-5(i)* on behalf of the unit with respect to a
 19 particular state fiscal year.
- 20 (e) A transfer made on behalf of a county, city, or town under this
 21 section after December 31, 2018:
- 22 (1) is considered to be a payment for services provided to
 23 residents by a rail project as those services are rendered; and
 24 (2) does not impair any pledge of revenues under this article
 25 because a pledge by the development authority of transferred
 26 revenue under this section to the payment of bonds, leases, or
 27 obligations under this article or IC 5-1.3:
- 28 (A) constitutes the obligations of the northwest Indiana
 29 regional development authority; and
 30 (B) does not constitute an indebtedness of a county, city, or
 31 town described in this section or of the state within the
 32 meaning or application of any constitutional or statutory
 33 provision or limitation.
- 34 (f) Neither the transfer of revenue as provided in this section nor the
 35 pledge of revenue transferred under this section is an impairment of
 36 contract within the meaning or application of any constitutional
 37 provision or limitation because of the following:
- 38 (1) The statutes governing local taxes, including the transferred
 39 revenue, have been the subject of legislation annually since 1973,
 40 and during that time the statutes have been revised, amended,
 41 expanded, limited, and recodified dozens of times.
- 42 (2) Owners of bonds, leases, or other obligations to which local



1 tax revenues have been pledged recognize that the regulation of
2 local taxes has been extensive and consistent.

3 (3) All bonds, leases, or other obligations, due to their essential
4 contractual nature, are subject to relevant state and federal law
5 that is enacted after the date of a contract.

6 (4) The state of Indiana has a legitimate interest in assisting the
7 development authority in financing rail projects.

8 (g) All proceedings had and actions described in this section are
9 valid pledges under IC 5-1-14-4 as of the date of those proceedings or
10 actions and are hereby legalized and declared valid if taken before
11 March 15, 2018.

12 SECTION 146. IC 36-8-7-22, AS AMENDED BY P.L.203-2019,
13 SECTION 8, AND AS AMENDED BY P.L.257-2019, SECTION 150,
14 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
15 [EFFECTIVE JULY 1, 2020]: Sec. 22. (a) The 1937 fund may not be,
16 either before or after an order for distribution to members of the fire
17 department or to the surviving spouses or guardians of a child or
18 children of a deceased, disabled, or retired member, held, seized, taken,
19 subjected to, detained, or levied on by virtue of an attachment,
20 execution, judgment, writ, interlocutory or other order, decree, or
21 process, or proceedings of any nature issued out of or by a court in any
22 state for the payment or satisfaction, in whole or in part, of a debt,
23 damages, demand, claim, judgment, fine, or amercement of the
24 member or the member's surviving spouse or children. The 1937 fund
25 shall be kept and distributed only for the purpose of pensioning the
26 persons named in this chapter. The local board may, however, annually
27 expend an amount from the 1937 fund that it considers proper for the
28 necessary expenses connected with the fund. Notwithstanding any
29 other law, neither the fiscal body *the county board of tax adjustment*,
30 nor the department of local government finance may reduce these
31 expenditures.

32 (b) *However, the member's contributions or benefits, or both, may*
33 *be transferred to reimburse the member's employer for loss resulting*
34 *from the member's criminal taking of the employer's property by the*
35 *local board if the local board receives adequate proof of the loss. The*
36 *loss resulting from the member's criminal taking of the employer's*
37 *property must be proven by an order for restitution in favor of the*
38 *employer issued by the sentencing court following a felony or*
39 *misdemeanor conviction.*

40 (c) *The local board may withhold payment of the member's*
41 *contributions and interest if the employer of the member notifies the*
42 *local board that felony or misdemeanor charges accusing the member*



1 *of the criminal taking of the employer's property have been filed.*

2 *(d) The local board may withhold payment of a person's*
 3 *contributions and interest under subsection (c) until the final*
 4 *resolution of the criminal charges.*

5 *(e) Subsections (c) and (d) do not apply to the:*

6 *(1) pension benefit of a retired member; or*

7 *(2) disability benefit of a member who becomes disabled.*

8 SECTION 147. IC 36-8-8.5-14, AS AMENDED BY P.L.35-2012,
 9 SECTION 143, IS AMENDED TO READ AS FOLLOWS
 10 [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) Subject to subsection (b), a
 11 member who enters the DROP established by this chapter shall exit the
 12 DROP at the earliest of:

13 (1) the member's DROP retirement date;

14 (2) thirty-six (36) months after the member's DROP entry date;

15 (3) the mandatory retirement age applicable to the member, if
 16 any;

17 (4) the date the member retires because of a disability as provided
 18 under section 16.5(d) of this chapter; or

19 (5) the date determined under IC 36-8-8-24.8 **(before its**
 20 **expiration).**

21 (b) A member of the 1925 fund, the 1937 fund, or the 1953 fund
 22 who enters the DROP established by this chapter must exit the DROP
 23 on the date the authority of the board of trustees of the Indiana public
 24 retirement system to distribute from the pension relief fund established
 25 under IC 5-10.3-11-1 to units of local government (described in
 26 IC 5-10.3-11-3) amounts determined under IC 5-10.3-11-4.7 expires.

27 SECTION 148. IC 36-9-22-2, AS AMENDED BY P.L.150-2019,
 28 SECTION 1, AND AS AMENDED BY P.L.257-2019, SECTION 162,
 29 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 30 [EFFECTIVE JULY 1, 2020]: Sec. 2. (a) The power of the municipal
 31 works board to fix the terms of a contract under this section applies to
 32 contracts for the installation of sewage works that have not been finally
 33 approved or accepted for full maintenance and operation by the
 34 municipality on July 1, 1979.

35 (b) The works board of a municipality may contract with owners of
 36 real property for the construction of sewage works within the
 37 municipality or within four (4) miles outside its corporate boundaries
 38 in order to provide service for the area in which the real property of the
 39 owners is located. The contract must provide, for a period of not to
 40 exceed fifteen (15) years, for the payment to the owners and their
 41 assigns by any owner of real property who:

42 (1) did not contribute to the original cost of the sewage works;



- 1 and
 2 (2) subsequently taps into, uses, or deposits sewage or storm
 3 waters in the sewage works or any lateral sewers connected to
 4 them;
 5 of a fair pro rata share of the cost of the construction of the sewage
 6 works, subject to the rules of the board and notwithstanding any other
 7 law relating to the functions of local governmental entities. However,
 8 the contract does not apply to any owner of real property who is not a
 9 party to the contract unless the contract or (after June 30, 2013) a
 10 signed memorandum of the contract has been recorded in the office of
 11 the recorder of the county in which the real property of the owner is
 12 located before the owner taps into or connects to the sewers and
 13 facilities. The board may provide that the fair pro rata share of the cost
 14 of construction includes interest at a rate not exceeding the amount of
 15 interest allowed on judgments, and the interest shall be computed from
 16 the date the sewage works are approved until the date payment is made
 17 to the municipality.
- 18 (c) The contract must include, as part of the consideration running
 19 to the municipality, the release of the right of:
 20 (1) the parties to the contract; and
 21 (2) the successors in title of the parties to the contract;
 22 to remonstrate against pending or future annexations by the
 23 municipality of the area served by the sewage works. Any person
 24 tapping into or connecting to the sewage works contracted for is
 25 considered to waive the person's rights to remonstrate against the
 26 annexation of the area served by the sewage works.
- 27 (d) Notwithstanding subsection (c), the works board of a
 28 municipality may waive the provisions of subsection (c) in the contract
 29 if:
 30 (1) the works board considers a waiver of subsection (c) to be in
 31 the best interests of the municipality; *or*
 32 (2) *the contract involves connection to the sewage works under*
 33 *IC 36-9-22.5.*
- 34 (e) This subsection does not affect any rights or liabilities accrued,
 35 or proceedings begun before July 1, 2013. Those rights, liabilities, and
 36 proceedings continue and shall be imposed and enforced under prior
 37 law as if this subsection had not been enacted. For contracts executed
 38 after June 30, 2013, *if the release of the right to remonstrate is not void*
 39 *under subsection (i), (j), or (k), the release is binding on a successor in*
 40 *title to a party to the contract only if the successor in title:*
 41 (1) has actual notice of the release; or
 42 (2) has constructive notice of the release because the contract, or



- 1 a signed memorandum of the contract stating the release, has been
 2 recorded in the chain of title of the property.
- 3 (f) Subsection (c) does not apply to a landowner if all of the
 4 following conditions apply:
- 5 (1) The landowner is required to connect to the sewage works
 6 because a person other than the landowner has polluted or
 7 contaminated the area.
- 8 (2) The costs of extension of or connection to the sewage works
 9 are paid by a person other than the landowner or the municipality.
- 10 (g) Subsection (c) does not apply to a landowner who taps into,
 11 connects to, or is required to tap into or connect to the sewage works
 12 of a municipality only because the municipality provides wholesale
 13 sewage service (as defined in IC 8-1-2-61.7) to another municipality
 14 that provides sewage service to the landowner.
- 15 *(h) Notwithstanding any other law, a waiver of the right of*
 16 *remonstrance executed after June 30, 2015, expires not later than*
 17 *fifteen (15) years after the date the waiver was executed.*
- 18 *(i) (h) This subsection applies to any deed recorded after June 30,*
 19 *2015. This subsection applies only to property that is subject to a*
 20 *remonstrance waiver. A municipality shall provide written notice to*
 21 *any successor in title to property within a reasonable time after the*
 22 *deed is recorded, that a waiver of the right of remonstrance exists with*
 23 *respect to the property.*
- 24 *(i) A remonstrance waiver executed on or before July 1, 2003, is*
 25 *void. This subsection does not invalidate an annexation that was*
 26 *effective on or before July 1, 2019.*
- 27 *(j) A remonstrance waiver executed after June 30, 2003, and not*
 28 *later than June 30, 2019, is subject to the following:*
- 29 *(1) The waiver is void unless the waiver was recorded:*
- 30 *(A) before January 1, 2020; and*
- 31 *(B) with the county recorder of the county where the property*
 32 *subject to the waiver is located.*
- 33 *(2) A waiver that is not void under subdivision (1) expires not*
 34 *later than fifteen (15) years after the date the waiver is executed.*
 35 *This subsection does not invalidate an annexation that was effective on*
 36 *or before July 1, 2019.*
- 37 *(k) A remonstrance waiver executed after June 30, 2019, is subject*
 38 *to the following:*
- 39 *(1) The waiver is void unless the waiver is recorded:*
- 40 *(A) not later than thirty (30) business days after the date the*
 41 *waiver was executed; and*
- 42 *(B) with the county recorder of the county where the property*



1 *subject to the waiver is located.*
 2 (2) *A waiver that is not void under subdivision (1) expires not*
 3 *later than fifteen (15) years after the date the waiver is executed.*
 4 *This subsection does not invalidate an annexation that was effective on*
 5 *or before July 1, 2019.*

6 SECTION 149. IC 36-9-25-14, AS AMENDED BY P.L.150-2019,
 7 SECTION 3, AND AS AMENDED BY P.L.257-2019, SECTION 166,
 8 IS CORRECTED AND AMENDED TO READ AS FOLLOWS
 9 [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) As to each municipality to
 10 which this chapter applies:

11 (1) all the territory included within the corporate boundaries of
 12 the municipality; and
 13 (2) any territory, town, addition, platted subdivision, or unplatted
 14 land lying outside the corporate boundaries of the municipality
 15 that has been taken into the district in accordance with a prior
 16 statute, the sewage or drainage of which discharges into or
 17 through the sewage system of the municipality;
 18 constitutes a special taxing district for the purpose of providing for the
 19 sanitary disposal of the sewage of the district in a manner that protects
 20 the public health and prevents the undue pollution of watercourses of
 21 the district.

22 (b) Upon request by:
 23 (1) a resolution adopted by the legislative body of another
 24 municipality in the same county; or
 25 (2) a petition of the majority of the resident freeholders in a
 26 platted subdivision or of the owners of unplatted land outside the
 27 boundaries of a municipality, if the platted subdivision or
 28 unplatted land is in the same county;
 29 the board may adopt a resolution incorporating all or any part of the
 30 area of the municipality, platted subdivision, or unplatted land into the
 31 district.

32 (c) A request under subsection (b) must be signed and certified as
 33 correct by the secretary of the legislative body, resident freeholders, or
 34 landowners. The original shall be preserved in the records of the board.
 35 The resolution of the board incorporating an area in the district must be
 36 in writing and must contain an accurate description of the area
 37 incorporated into the district. A certified copy of the resolution, signed
 38 by the president and secretary of the board, together with a map
 39 showing the boundaries of the district and the location of additional
 40 areas, shall be delivered to the auditor of the county within which the
 41 district is located. It shall be properly indexed and kept in the
 42 permanent records of the offices of the auditor.



1 (d) In addition, upon request by ten (10) or more interested resident
2 freeholders in a platted or unplatted territory, the board may define the
3 limits of an area within the county and including the property of the
4 freeholders that is to be considered for inclusion into the district.
5 Notice of the defining of the area by the board, and notice of the
6 location and limits of the area, shall be given by publication in
7 accordance with IC 5-3-1. Upon request by a majority of the resident
8 freeholders of the area, the area may be incorporated into the district in
9 the manner provided in this section. The resolution of the board
10 incorporating the area into the district and a map of the area shall be
11 made and filed in the same manner.

12 (e) In addition, a person owning or occupying real property outside
13 the district may enter into a sewer service agreement with the board for
14 connection to the sewage works of the district. If the agreement
15 provides for connection at a later time, the date or the event upon
16 which the service commences shall be stated in the agreement. The
17 agreement may impose any conditions for connection that the board
18 determines. The agreement must also provide the amount of service
19 charge to be charged for connection if the persons are not covered
20 under section 11 of this chapter, with the amount to be fixed by the
21 board in its discretion and without a hearing.

22 (f) All sewer service agreements made under subsection (e) or (after
23 June 30, 2013) a signed memorandum of the sewer service agreement
24 shall be recorded in the office of the recorder of the county where the
25 property is located. The agreements run with the property described
26 and are binding upon the persons owning or occupying the property,
27 their personal representatives, heirs, devisees, grantees, successors, and
28 assigns. Each agreement that is recorded, or each agreement of which
29 a signed memorandum is recorded, and that provides for the property
30 being served to be placed on the tax rolls shall be certified by the board
31 to the auditor of the county where the property is located. The
32 certification must state the date the property is to be placed on the tax
33 rolls, and upon receipt of the certification together with a copy of the
34 agreement, the auditor shall immediately place the property certified
35 upon the rolls of property subject to the levy and collection of taxes for
36 the district. An agreement may provide for the collection of a service
37 charge for the period services are rendered before the levy and
38 collection of the tax.

39 (g) Except as provided in ~~subsection subsections (j) and (m); (l)~~,
40 sewer service agreements made under subsection (e) must contain a
41 waiver provision that persons (other than municipalities) who own or
42 occupy property agree for themselves, their executors, administrators,



- 1 heirs, devisees, grantees, successors, and assigns that they will:
- 2 (1) neither object to nor file a remonstrance against the proposed
- 3 annexation of the property by a municipality within the
- 4 boundaries of the district;
- 5 (2) not appeal from an order or a judgment annexing the property
- 6 to a municipality; and
- 7 (3) not file a complaint or an action against annexation
- 8 proceedings.
- 9 (h) This subsection does not affect any rights or liabilities accrued
- 10 or proceedings begun before July 1, 2013. Those rights, liabilities, and
- 11 proceedings continue and shall be imposed and enforced under prior
- 12 law as if this subsection had not been enacted. For contracts executed
- 13 after June 30, 2013, a waiver of the right to remonstrate under
- 14 subsection (g) *that is not void under subsection ~~(f)~~, (m), or (n), or (o)*
- 15 is binding as to an executor, administrator, heir, devisee, grantee,
- 16 successor, or assign of a party to a sewer service agreement under
- 17 subsection (g) only if the executor, administrator, heir, devisee,
- 18 grantee, successor, or assign:
- 19 (1) has actual notice of the waiver; or
- 20 (2) has constructive notice of the waiver because the sewer
- 21 service agreement or a signed memorandum of the sewer service
- 22 agreement stating the waiver has been recorded in the chain of
- 23 title of the property.
- 24 (i) This section does not affect any sewer service agreements
- 25 entered into before March 13, 1953. *However, this section applies to*
- 26 *a remonstrance waiver regardless of when the waiver was executed.*
- 27 (j) Subsection (g) does not apply to a landowner if all of the
- 28 following conditions apply:
- 29 (1) The landowner is required to connect to a sewer service
- 30 because a person other than the landowner has polluted or
- 31 contaminated the area.
- 32 (2) The costs of extension of service or connection to the sewer
- 33 service are paid by a person other than the landowner or the
- 34 municipality.
- 35 *~~(k)~~ Notwithstanding any other law, a waiver of the right of*
- 36 *remonstrance executed after June 30, 2015, expires not later than*
- 37 *fifteen (15) years after the date the waiver was executed.*
- 38 *~~(k)~~ (k)* This subsection applies to any deed recorded after June 30,
- 39 2015. This subsection applies only to property that is subject to a
- 40 remonstrance waiver. A municipality shall provide written notice to
- 41 any successor in title to property within a reasonable time after the
- 42 deed is recorded, that a waiver of the right of remonstrance has been



1 granted with respect to the property.

2 ~~(m)~~ **(l)** *The board may waive the waiver provision described in*
 3 *subsection (g) in a sewer service agreement made under subsection (e)*
 4 *if the sewer service agreement involves a connection to the district's*
 5 *sewage works under IC 36-9-22.5.*

6 ~~(m)~~ **(m)** *A remonstrance waiver executed before July 1, 2003, is void.*
 7 *This subsection does not invalidate an annexation that was effective on*
 8 *or before July 1, 2019.*

9 ~~(m)~~ **(n)** *A remonstrance waiver executed after June 30, 2003, and*
 10 *before July 1, 2019, is subject to the following:*

11 *(1) The waiver is void unless the waiver was recorded:*

12 *(A) before January 1, 2020; and*

13 *(B) with the county recorder of the county where the property*
 14 *subject to the waiver is located.*

15 *(2) A waiver that is not void under subdivision (1) expires not*
 16 *later than fifteen (15) years after the date the waiver is executed.*

17 *This subsection does not invalidate an annexation that was effective on*
 18 *or before July 1, 2019.*

19 ~~(m)~~ **(o)** *A remonstrance waiver executed after June 30, 2019, is*
 20 *subject to the following:*

21 *(1) The waiver is void unless the waiver is recorded:*

22 *(A) not later than thirty (30) business days after the date the*
 23 *waiver was executed; and*

24 *(B) with the county recorder of the county where the property*
 25 *subject to the waiver is located.*

26 *(2) A waiver that is not void under subdivision (1) expires not*
 27 *later than fifteen (15) years after the date the waiver is executed.*

28 *This subsection does not invalidate an annexation that was effective on*
 29 *or before July 1, 2019.*

30 SECTION 150. IC 36-10-3-4.2, AS ADDED BY P.L.75-2019,
 31 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
 32 JULY 1, 2020]: Sec. 4.2. (a) This section applies if an ordinance is:

33 (1) adopted creating a county department under section 3.1(d) of
 34 this chapter; or

35 (2) amended by the county fiscal body as to the composition of
 36 the county board as set forth in section 3.1(e) of this chapter.

37 (b) The county board shall be appointed as follows:

38 (1) The county executive shall appoint two (2) members. The
 39 members must be affiliated with different political parties.

40 (2) The county fiscal body shall appoint two (2) members. The
 41 members must be affiliated with different political parties.

42 (c) The creating ordinance may provide for one (1) other elected



1 county official to appoint one (1) member to the county board that is in
2 addition to the members provided for under subsection (b). However,
3 the elected county official may not appoint a member of the county
4 fiscal body or the county executive to serve on the board as provided
5 in subsection (g).

- 6 (d) The creating ordinance may also provide for:
7 (1) the county cooperative extension coordinator;
8 (2) the county extension educator; or
9 (3) a member selected by the board of supervisors of a soil and
10 water conservation district;

11 to serve as an ex officio member of the county board in addition to the
12 members provided for under subsections (b) and (c).

13 (e) The creating ordinance described in ~~subsections (b) and (c)~~ **this**
14 **section** may not permit:

- 15 (1) the appointment of an additional member to the county board
16 by either the county executive or the county fiscal body; or
17 (2) the delegation of an additional appointment to the county
18 board by either the county executive or the county fiscal body by
19 an additional member who serves under subsection (d)(1) through
20 (d)(3).

- 21 (f) All members:
22 (1) appointed under this section constitute the county board; and
23 (2) have the same rights, including the right to vote.

24 A vacancy in the seat of a member shall be filled by the appointing
25 authority.

26 (g) A municipal executive, a member of a county fiscal body, a
27 member of the county executive, or a member of the municipal fiscal
28 body may not serve on a board.

29 SECTION 151. IC 36-10-4-21, AS AMENDED BY P.L.277-2019,
30 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
31 JULY 1, 2020]: Sec. 21. (a) The board may exercise the power of
32 eminent domain for the purposes of this chapter:

- 33 (1) within the corporate boundaries of the city; and
34 (2) before July 1, 2019, outside of the city within:
35 (A) ten (10) miles; or
36 (B) five (5) miles if the city adopted this chapter by ordinance
37 under IC 19-7-9 (before its repeal on September 1, 1981);

38 ~~of the corporate boundaries of the city and within the county in which~~
39 ~~the city is located.~~

40 **of the corporate boundaries of the city and within the county**
41 **in which the city is located.**

42 The board may award damages to landowners for real property and



1 property rights appropriated or injuriously affected and assess benefits
 2 to property beneficially affected. If the board cannot agree with the
 3 owners, lessees, or occupants of any real property selected by the board
 4 for the purposes of this chapter, the board may condemn the property
 5 as provided in this chapter, and, when not inconsistent with this
 6 chapter, may proceed under statutes governing the condemnation of
 7 land and rights-of-way for other public purposes.

8 (b) If the land or surface of the ground on, over, or across which it
 9 is necessary or advisable to establish, construct, or improve a
 10 boulevard, parkway, or pleasure driveway is already in use for another
 11 public purpose or has been condemned or appropriated for a use
 12 authorized by statute and is being used for that purpose by the entity
 13 appropriating it, the public use or prior condemnation does not bar the
 14 board from condemning the use of the ground for park purposes.
 15 However, the use by the board does not permanently prevent the use of
 16 the land or the surface of the ground for the prior public use or by the
 17 entity condemning or appropriating it. In a proceeding prosecuted by
 18 the board to condemn the use of land or the surface of the ground for
 19 purposes permitted by this chapter, the board must show that its
 20 proposed use will not permanently or seriously interfere with the
 21 continued use of the land or the surface of the ground.

22 SECTION 152. [EFFECTIVE UPON PASSAGE] (a) **This act may**
 23 **be referred to as the "technical corrections bill of the 2020 general**
 24 **assembly".**

25 (b) **The phrase "technical corrections bill of the 2020 general**
 26 **assembly" may be used in the lead-in line of an act other than this**
 27 **act to identify provisions added, amended, or repealed by this act**
 28 **that are also amended or repealed in the other act.**

29 (c) **This SECTION expires December 31, 2020.**

30 SECTION 153. [EFFECTIVE UPON PASSAGE] (a) **This**
 31 **SECTION applies if a provision of the Indiana Code is:**

32 (1) **added or amended by this act; and**

33 (2) **repealed by another act without recognizing the existence**
 34 **of the amendment made by this act by an appropriate**
 35 **reference in the lead-in line of the SECTION of the other act**
 36 **repealing the same provision of the Indiana Code.**

37 (b) **As used in this SECTION, "other act" refers to an act**
 38 **enacted in the 2020 session of the general assembly other than this**
 39 **act. "Another act" has a corresponding meaning.**

40 (c) **Except as provided in subsections (d) and (e), a provision**
 41 **repealed by another act shall be considered repealed, regardless of**
 42 **whether there is a difference in the effective date of the provision**



1 added or amended by this act and the provision repealed by the
2 other act. Except as provided in subsection (d), the lawful
3 compilers of the Indiana Code, in publishing the affected Indiana
4 Code provision, shall publish only the version of the Indiana Code
5 provision that is repealed by the other act. The history line for an
6 Indiana Code provision that is repealed by the other act must
7 reference that act.

8 (d) This subsection applies if a provision described in subsection
9 (a) that is added or amended by this act takes effect before the
10 corresponding provision repeal in the other act. The lawful
11 compilers of the Indiana Code, in publishing the provision added
12 or amended in this act, shall publish that version of the provision
13 and note that the provision is effective until the effective date of the
14 corresponding provision repeal in the other act. On and after the
15 effective date of the corresponding provision repeal in the other
16 act, the provision repealed by the other act shall be considered
17 repealed, regardless of whether there is a difference in the effective
18 date of the provision added or amended by this act and the
19 provision repealed by the other act. The lawful compilers of the
20 Indiana Code, in publishing the affected Indiana Code provision,
21 shall publish the version of the Indiana Code provision that is
22 repealed by the other act, and shall note that this version of the
23 provision is effective on the effective date of the repealed provision
24 of the other act.

25 (e) If, during the same year, two (2) or more other acts repeal
26 the same Indiana Code provision as the Indiana Code provision
27 added or amended by this act, the lawful compilers of the Indiana
28 Code, in publishing the Indiana Code provision, shall follow the
29 principles set forth in this SECTION.

30 (f) This SECTION expires December 31, 2020.

31 SECTION 154. An emergency is declared for this act.



COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred House Bill 1096, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1096 as introduced.)

TORR

Committee Vote: Yeas 13, Nays 0

COMMITTEE REPORT

Madam President: The Senate Committee on Judiciary, to which was referred House Bill No. 1096, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill DO PASS.

(Reference is to HB 1096 as printed January 14, 2020.)

KOCH, Chairperson

Committee Vote: Yeas 9, Nays 0

