

Second Regular Session of the 119th General Assembly (2016)

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 2015 Regular Session of the General Assembly.

HOUSE ENROLLED ACT No. 1290

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

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

SECTION 1. IC 4-33-12-6, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2016 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]:
Sec. 6. (a) The department shall place in the state general fund the tax revenue collected under this chapter.

(b) Except as provided by ~~subsections subsection (c) and (d), and IC 6-3-1-20-7, section 8 of this chapter~~, the treasurer of state shall quarterly pay the following amounts:

(1) Except as provided in ~~subsection (k), (j), section 9(g) of this chapter~~, one dollar (\$1) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat that has implemented flexible scheduling under IC 4-33-6-21 during the quarter shall be paid to:

(A) the city in which the riverboat is docked, if the city:

(i) is located in a county having a population of more than one hundred eleven thousand (111,000) but less than one hundred fifteen thousand (115,000); or

(ii) is contiguous to the Ohio River and is the largest city in the county; and

(B) the county in which the riverboat is docked, if the



riverboat is not docked in a city described in clause (A).

(2) Except as provided in ~~subsection (k), (j)~~, **section 9(g) of this chapter**, one dollar (\$1) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter; or

(B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county in which the riverboat is docked. In the case of a county described in subdivision (1)(B), this one dollar (\$1) is in addition to the one dollar (\$1) received under subdivision (1)(B).

(3) Except as provided in ~~subsection (k), (j)~~, **section 9(g) of this chapter**, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter; or

(B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.

(4) Except as provided in ~~subsection (k), (j)~~, **section 9(g) of this chapter**, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter; or

(B) admitted to a riverboat during a quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the state fair commission, for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(5) Except as provided in ~~subsection (k), (j)~~, **section 9(g) of this chapter**, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person:

(A) embarking on a gambling excursion during the quarter; or

(B) admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

(6) ~~Except as provided in subsection (k), (j)~~, Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person embarking on a gambling excursion during the quarter or admitted to a riverboat during the quarter that has implemented flexible scheduling under IC 4-33-6-21 shall be paid



to the state general fund.

(c) With respect to tax revenue collected from a riverboat located in a historic hotel district, the treasurer of state shall quarterly pay the following:

(1) With respect to admissions taxes collected for a person admitted to the riverboat before July 1, 2010, the following amounts:

(A) Twenty-two percent (22%) of the admissions tax collected during the quarter shall be paid to the county treasurer of the county in which the riverboat is located. The county treasurer shall distribute the money received under this clause as follows:

(i) Twenty-two and seventy-five hundredths percent (22.75%) shall be quarterly distributed to the county treasurer of a county having a population of more than forty thousand (40,000) but less than forty-two thousand (42,000) for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this item to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(ii) Twenty-two and seventy-five hundredths percent (22.75%) shall be quarterly distributed to the county treasurer of a county having a population of more than ten thousand seven hundred (10,700) but less than twelve thousand (12,000) for appropriation by the county fiscal body. The county fiscal body for the receiving county shall provide for the distribution of the money received under this item to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(iii) Fifty-four and five-tenths percent (54.5%) shall be retained by the county where the riverboat is located for appropriation by the county fiscal body after receiving a recommendation from the county executive.

(B) Five percent (5%) of the admissions tax collected during the quarter shall be paid to a town having a population of more than two thousand (2,000) but less than three thousand



five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least twenty percent (20%) of the taxes received by a town under this clause must be transferred to the school corporation in which the town is located.

(C) Five percent (5%) of the admissions tax collected during the quarter shall be paid to a town having a population of more than three thousand five hundred (3,500) located in a county having a population of more than nineteen thousand five hundred (19,500) but less than twenty thousand (20,000). At least twenty percent (20%) of the taxes received by a town under this clause must be transferred to the school corporation in which the town is located.

(D) Twenty percent (20%) of the admissions tax collected during the quarter shall be paid in equal amounts to each town that:

- (i) is located in the county in which the riverboat is located;*
- and*
- (ii) contains a historic hotel.*

At least twenty percent (20%) of the taxes received by a town under this clause must be transferred to the school corporation in which the town is located.

(E) Ten percent (10%) of the admissions tax collected during the quarter shall be paid to the Orange County development commission established under IC 36-7-11.5. At least one-third (1/3) of the taxes paid to the Orange County development commission under this clause must be transferred to the Orange County convention and visitors bureau.

(F) Thirteen percent (13%) of the admissions tax collected during the quarter shall be paid to the West Baden Springs historic hotel preservation and maintenance fund established by IC 36-7-11.5-11(b).

(G) Twenty-five percent (25%) of the admissions tax collected during the quarter shall be paid to the Indiana economic development corporation to be used by the corporation for the development and implementation of a regional economic development strategy to assist the residents of the county in which the riverboat is located and residents of contiguous counties in improving their quality of life and to help promote successful and sustainable communities. The regional economic development strategy must include goals concerning



the following issues:

- (i) Job creation and retention.*
- (ii) Infrastructure, including water, wastewater, and storm water infrastructure needs.*
- (iii) Housing.*
- (iv) Workforce training.*
- (v) Health care.*
- (vi) Local planning.*
- (vii) Land use.*
- (viii) Assistance to regional economic development groups.*
- (ix) Other regional development issues as determined by the Indiana economic development corporation.*

(2) With respect to admissions taxes collected for a person admitted to the riverboat after June 30, 2010, the following amounts:

(A) Twenty-nine and thirty-three hundredths percent (29.33%) to the county treasurer of Orange County. The county treasurer shall distribute the money received under this clause as follows:

- (i) Twenty-two and seventy-five hundredths percent (22.75%) to the county treasurer of Dubois County for distribution in the manner described in subdivision (1)(A)(i).*
- (ii) Twenty-two and seventy-five hundredths percent (22.75%) to the county treasurer of Crawford County for distribution in the manner described in subdivision (1)(A)(ii).*
- (iii) Fifty-four and five-tenths percent (54.5%) to be retained by the county treasurer of Orange County for appropriation by the county fiscal body after receiving a recommendation from the county executive.*

(B) Six and sixty-seven hundredths percent (6.67%) to the fiscal officer of the town of Orleans. At least twenty percent (20%) of the taxes received by the town under this clause must be transferred to Orleans Community Schools.

(C) Six and sixty-seven hundredths percent (6.67%) to the fiscal officer of the town of Paoli. At least twenty percent (20%) of the taxes received by the town under this clause must be transferred to the Paoli Community School Corporation.

(D) Twenty-six and sixty-seven hundredths percent (26.67%) to be paid in equal amounts to the fiscal officers of the towns of French Lick and West Baden Springs. At least twenty percent (20%) of the taxes received by a town under this



clause must be transferred to the Springs Valley Community School Corporation.

(E) Thirty and sixty-six hundredths percent (30.66%) to the Indiana economic development corporation to be used the manner described in subdivision (1)(G).

(d) (e) With respect This subsection applies to tax revenue collected from a riverboat that operates from a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000); Lake County. Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts:

(1) The tesser of:

(A) eight hundred seventy-five thousand dollars (\$875,000);
or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from East Chicago during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, East Chicago's funding obligation to the authority under IC 36-7.5-4-2.

(2) The tesser of:

(A) eight hundred seventy-five thousand dollars (\$875,000);
or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Gary's funding obligation to the authority under IC 36-7.5-4-2.

(3) The tesser of:

(A) eight hundred seventy-five thousand dollars (\$875,000);
or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Hammond during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Hammond's funding obligation to the authority under IC 36-7.5-4-2.

(4) The tesser of:



(A) eight hundred seventy-five thousand dollars (\$875,000); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Lake County during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to satisfy, in whole or in part, Lake County's funding obligation to the authority under IC 36-7.5-4-2. (1) (5) Except as provided in subsection (k), (j), the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person

(A) embarking on a gambling excursion during the quarter; or (B) admitted to a riverboat during the preceding calendar quarter; that has implemented flexible scheduling under IC 4-33-6-21; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1), (2), or (3), whichever is applicable, for that the calendar quarter;

shall be paid to the city in which the riverboat is docked.

(2) (6) Except as provided in subsection (k), (j), the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person

(A) embarking on a gambling excursion during the quarter; or (B) admitted to a riverboat during the preceding calendar quarter; that has implemented flexible scheduling under IC 4-33-6-21; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (4) for that the calendar quarter;

shall be paid to the county in which the riverboat is docked.

(3) (7) Except as provided in subsection (k), (j), nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person

(A) embarking on a gambling excursion during the quarter; or (B) admitted to a riverboat during the preceding calendar quarter that has implemented flexible scheduling under IC 4-33-6-21;

shall be paid to the county convention and visitors bureau or promotion fund for the county in which the riverboat is docked.



~~(4) (8)~~ Except as provided in subsection ~~(k), (j)~~, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person

~~(A) embarking on a gambling excursion during the quarter; or
(B) admitted to a riverboat during the preceding calendar quarter that has implemented flexible scheduling under IC 4-33-6-21;~~

shall be paid to the northwest Indiana law enforcement training center.

~~(5) (9)~~ Except as provided in subsection ~~(k), (j)~~, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person

~~(A) embarking on a gambling excursion during the quarter; or
(B) admitted to a riverboat during the preceding calendar quarter that has implemented flexible scheduling under IC 4-33-6-21;~~

shall be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

~~(6) (10)~~ Except as provided in subsection ~~(k), (j)~~, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person

~~(A) embarking on a gambling excursion during the quarter; or
(B) admitted to a riverboat during the preceding calendar quarter that has implemented flexible scheduling under IC 4-33-6-21;~~

shall be paid to the division of mental health and addiction. The division shall allocate at least twenty-five percent (25%) of the funds derived from the admissions tax to the prevention and treatment of compulsive gambling.

~~(7) (11)~~ Except as provided in subsection ~~(k)~~, Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person ~~embarking on a gambling excursion during the quarter or~~ admitted to a riverboat during the preceding calendar quarter ~~that has implemented flexible scheduling under IC 4-33-6-21~~ shall be paid to the state general fund.

~~(e) (d)~~ Money paid to a unit of local government under subsection ~~(b) or (c): or (d):~~

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the unit's maximum levy under IC 6-1.1-18.5 but may be used at the discretion of the unit to



reduce the property tax levy of the unit for a particular year;
 (3) may be used for any legal or corporate purpose of the unit,
 including the pledge of money to bonds, leases, or other
 obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

~~(f)~~ ~~(e)~~ Money paid by the treasurer of state under subsection ~~(b)(3)~~
 or ~~(d)(3)~~ ~~(d)(7)~~ ~~(c)(7)~~ shall be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a
 convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and
 economic development activities of the county and community.

~~(g)~~ ~~(f)~~ Money received by the division of mental health and
 addiction under subsections ~~(b)(5)~~ and ~~(d)(6)~~: ~~(d)(10)~~: ~~(e)(10)~~:

(1) is annually appropriated to the division of mental health and
 addiction;

(2) shall be distributed to the division of mental health and
 addiction at times during each state fiscal year determined by the
 budget agency; and

(3) shall be used by the division of mental health and addiction
 for programs and facilities for the prevention and treatment of
 addictions to drugs, alcohol, and compulsive gambling, including
 the creation and maintenance of a toll free telephone line to
 provide the public with information about these addictions. The
 division shall allocate at least twenty-five percent (25%) of the
 money received to the prevention and treatment of compulsive
 gambling.

~~(h)~~ ~~(g)~~ This subsection applies to the following:

(1) Each entity receiving money under subsection ~~(b)(1)~~ through
~~(b)(5)~~:

(2) Each entity receiving money under subsection ~~(d)(1)~~ ~~(d)(5)~~
~~(c)(5)~~ through ~~(d)(2)~~: ~~(d)(6)~~: ~~(e)(6)~~:

(3) Each entity receiving money under subsection ~~(d)(5)~~ ~~(d)(9)~~
~~(c)(9)~~ through ~~(d)(6)~~: ~~(d)(10)~~: ~~(e)(10)~~:

The treasurer of state shall determine the total amount of money paid
 by the treasurer of state to an entity subject to this subsection during
 the state fiscal year 2002. The amount determined under this subsection
 is the base year revenue for each entity subject to this subsection. The
 treasurer of state shall certify the base year revenue determined under
 this subsection to each entity subject to this subsection.

~~(i)~~ ~~(h)~~ This subsection applies to an entity receiving money under



subsection ~~(d)(3)~~ ~~(d)(7)~~ ~~(c)(7)~~ or ~~(d)(4)~~. ~~(d)(8)~~. ~~(c)(8)~~. The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subsection ~~(d)(3)~~ ~~(d)(7)~~ ~~(c)(7)~~ during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year revenue for the entity described in subsection ~~(d)(3)~~. ~~(d)(7)~~. ~~(c)(7)~~. The amount determined under this subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subsection ~~(d)(4)~~. ~~(d)(8)~~. ~~(c)(8)~~. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection:

~~(j) (i) This subsection does not apply to an entity receiving money under subsection (e). The total amount of money distributed to an entity under this section during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (h) (g) or (i). (h). For purposes of this section, the treasurer of state shall treat any amounts distributed under subsection (d) (c) to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:~~

- ~~(1) distributed to an entity; and~~
- ~~(2) constructively received by an entity;~~

~~under this section during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5.~~

~~(k) (j) This subsection does not apply to an entity receiving money under subsection (e). The treasurer of state shall pay that part of the riverboat admissions taxes that:~~

- ~~(1) exceeds a particular entity's base year revenue; and~~
- ~~(2) would otherwise be due to the entity under this section;~~

~~to the state general fund instead of to the entity.~~

SECTION 2. IC 4-33-12-8 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: **Sec. 8. (a) This section applies to tax revenue collected from a riverboat operating from Lake County.**

(b) Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts from the taxes collected during the preceding calendar quarter from the riverboat operating from East Chicago:

- (1) The lesser of:**
 - (A) eight hundred seventy-five thousand dollars (\$875,000); or**
 - (B) one dollar (\$1) of the admissions tax collected by the**



licensed owner for each person admitted to the riverboat during the preceding calendar quarter; to the fiscal officer of the northwest Indiana regional development authority to partially satisfy East Chicago's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of East Chicago.

(4) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.



(7) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state general fund.

(c) Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts from the taxes collected during the preceding calendar quarter from each riverboat operating from Gary:

(1) The lesser of:

(A) four hundred thirty-seven thousand five hundred dollars (\$437,500); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Gary's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar



quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of Gary.

(4) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$0.09) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.

(7) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Gary during the preceding calendar quarter must be paid to the state general fund.

(d) Except as provided by IC 6-3.1-20-7, the treasurer of state shall quarterly pay the following amounts from the taxes collected



during the preceding calendar quarter from the riverboat operating from Hammond:

(1) The lesser of:

(A) eight hundred seventy-five thousand dollars (\$875,000); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to a riverboat operating from Hammond during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Hammond's funding obligation to the authority under IC 36-7.5-4-2.

(2) The lesser of:

(A) two hundred eighteen thousand seven hundred fifty dollars (\$218,750); or

(B) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter;

to the fiscal officer of the northwest Indiana regional development authority to partially satisfy Lake County's funding obligation to the authority under IC 36-7.5-4-2.

(3) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (1) for the calendar quarter;

must be paid to the city of Hammond.

(4) Except as provided in section 9(g) of this chapter, the remainder, if any, of:

(A) one dollar (\$1) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter; minus

(B) the amount distributed to the northwest Indiana regional development authority under subdivision (2) for the calendar quarter;

must be paid to Lake County.

(5) Except as provided in section 9(g) of this chapter, nine cents (\$.09) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the



preceding calendar quarter must be paid to the county convention and visitors bureau for Lake County.

(6) Except as provided in section 9(g) of this chapter, one cent (\$0.01) of the admissions tax collected by the licensed owner for each person admitted to a riverboat during the preceding calendar quarter must be paid to the northwest Indiana law enforcement training center.

(7) Except as provided in section 9(g) of this chapter, fifteen cents (\$0.15) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state fair commission for use in any activity that the commission is authorized to carry out under IC 15-13-3.

(8) Except as provided in section 9(g) of this chapter, ten cents (\$0.10) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the division of mental health and addiction.

(9) Sixty-five cents (\$0.65) of the admissions tax collected by the licensed owner for each person admitted to the riverboat during the preceding calendar quarter must be paid to the state general fund.

SECTION 3. IC 4-33-12-9 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 9. (a) Money paid to a unit of local government under section 6 or 8 of this chapter:

(1) must be paid to the fiscal officer of the unit and may be deposited in the unit's general fund or riverboat fund established under IC 36-1-8-9, or both;

(2) may not be used to reduce the unit's maximum levy under IC 6-1.1-18.5 but may be used at the discretion of the unit to reduce the property tax levy of the unit for a particular year;

(3) may be used for any legal or corporate purpose of the unit, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

(b) Money paid by the treasurer of state to a county convention and visitors bureau or promotion fund under section 6 of this chapter must be:

(1) deposited in:

(A) the county convention and visitor promotion fund; or

(B) the county's general fund if the county does not have a



convention and visitor promotion fund; and

(2) used only for the tourism promotion, advertising, and economic development activities of the county and community.

(c) Money received by the division of mental health and addiction under section 6 or 8 of this chapter:

(1) is annually appropriated to the division of mental health and addiction;

(2) shall be distributed to the division of mental health and addiction at times during each state fiscal year determined by the budget agency; and

(3) shall be used by the division of mental health and addiction for programs and facilities for the prevention and treatment of addictions to drugs, alcohol, and compulsive gambling, including the creation and maintenance of a toll free telephone line to provide the public with information about these addictions.

The division shall allocate at least twenty-five percent (25%) of the money received to the prevention and treatment of compulsive gambling.

(d) This subsection applies to the following entities receiving money under section 6 or 8 of this chapter:

(1) A city or county.

(2) A county convention and visitors bureau or promotion fund for a county other than Lake County.

(3) The state fair commission.

(4) The division of mental health and addiction.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to an entity subject to this subsection during the state fiscal year 2002. The amount determined under this subsection is the base year revenue for each entity subject to this subsection. The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(e) This subsection applies to the following entities receiving money under section 8 of this chapter:

(1) A county convention and visitors bureau for Lake County.

(2) The northwest Indiana law enforcement training center.

The treasurer of state shall determine the total amount of money paid by the treasurer of state to the entity described in subdivision (1) during state fiscal year 2002. The amount determined under this subsection multiplied by nine-tenths (0.9) is the base year



revenue for the entity described in subdivision (1). The amount determined under this subsection multiplied by one-tenth (0.1) is the base year revenue for the entity described in subdivision (2). The treasurer of state shall certify the base year revenue determined under this subsection to each entity subject to this subsection.

(f) The total amount of money distributed to an entity under section 6 or 8 of this chapter during a state fiscal year may not exceed the entity's base year revenue as determined under subsection (d) or (e). For purposes of this section, the treasurer of state shall treat any amounts distributed under section 8 of this chapter to the northwest Indiana regional development authority as amounts constructively received by East Chicago, Gary, Hammond, and Lake County, as appropriate. If the treasurer of state determines that the total amount of money:

- (1) distributed to an entity; and
- (2) constructively received by an entity;

under section 6 or 8 of this chapter during a state fiscal year is less than the entity's base year revenue, the treasurer of state shall make a supplemental distribution to the entity under IC 4-33-13-5.

(g) The treasurer of state shall pay that part of the riverboat admissions taxes that:

- (1) exceeds a particular entity's base year revenue; and
- (2) would otherwise be due to the entity under this section;

to the state general fund instead of to the entity.

SECTION 4. IC 4-33-12.5-6, AS AMENDED BY P.L.255-2015, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 6. (a) ~~The county described in IC 4-33-12-6(c)~~ **Lake County** shall distribute twenty-five percent (25%) of the:

- (1) admissions tax revenue received by the county under ~~IC 4-33-12-6(c)(6)~~; **IC 4-33-12-8**; and
- (2) supplemental distributions received under IC 4-33-13-5;

to the eligible municipalities.

(b) The amount that shall be distributed by the county to each eligible municipality under subsection (a) is based on the eligible municipality's proportionate share of the total population of all eligible municipalities. The most current certified census information available shall be used to determine an eligible municipality's proportionate share under this subsection. The determination of proportionate shares under this subsection shall be modified under the following conditions:

- (1) The certification from any decennial census completed by the United States Bureau of the Census.



(2) Submission by one (1) or more eligible municipalities of a certified special census commissioned by an eligible municipality and performed by the United States Bureau of the Census.

(c) If proportionate shares are modified under subsection (b), distribution to eligible municipalities shall change with the:

(1) payments beginning April 1 of the year following the certification of a special census under subsection (b)(2); and

(2) the next quarterly payment following the certification of a decennial census under subsection (b)(1).

SECTION 5. IC 4-33-12.5-7, AS AMENDED BY P.L.205-2013, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 7. The county shall make payments under this chapter directly to each eligible municipality. The county shall make payments to the eligible municipalities not more than thirty (30) days after the county receives the quarterly distribution of admission tax revenue under ~~IC 4-33-12-6~~ IC 4-33-12-8 or the supplemental distributions received under IC 4-33-13-5 from the state.

SECTION 6. IC 4-33-13-5, AS AMENDED BY P.L.255-2015, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. After funds are appropriated under section 4 of this chapter, each month the treasurer of state shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

(1) The first thirty-three million dollars (\$33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (e).

(2) Subject to subsection (c), twenty-five percent (25%) of the remaining tax revenue remitted by each licensed owner shall be paid:

(A) to the city that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of:

(i) a city described in IC 4-33-12-6(b)(1)(A); or

(ii) a city located in a county having a population of more than four hundred thousand (400,000) but less than seven hundred thousand (700,000); or

(B) to the county that is designated as the home dock of the riverboat from which the tax revenue was collected, in the case of a riverboat whose home dock is not in a city described in clause (A).



(3) Subject to subsection (d), the remainder of the tax revenue remitted by each licensed owner shall be paid to the state general fund. In each state fiscal year, the treasurer of state shall make the transfer required by this subdivision not later than the last business day of the month in which the tax revenue is remitted to the state for deposit in the state gaming fund. However, if tax revenue is received by the state on the last business day in a month, the treasurer of state may transfer the tax revenue to the state general fund in the immediately following month.

(b) This subsection applies only to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district after June 30, 2015. After funds are appropriated under section 4 of this chapter, each month the treasurer of state shall distribute the tax revenue remitted by the operating agent under this chapter as follows:

(1) Fifty-six and five-tenths percent (56.5%) shall be paid to the state general fund.

(2) Forty-three and five-tenths percent (43.5%) shall be paid as follows:

(A) Twenty-two and four-tenths percent (22.4%) shall be paid as follows:

(i) Fifty percent (50%) to the fiscal officer of the town of French Lick.

(ii) Fifty percent (50%) to the fiscal officer of the town of West Baden Springs.

(B) Fourteen and eight-tenths percent (14.8%) shall be paid to the county treasurer of Orange County for distribution among the school corporations in the county. The governing bodies for the school corporations in the county shall provide a formula for the distribution of the money received under this clause among the school corporations by joint resolution adopted by the governing body of each of the school corporations in the county. Money received by a school corporation under this clause must be used to improve the educational attainment of students enrolled in the school corporation receiving the money. Not later than the first regular meeting in the school year of a governing body of a school corporation receiving a distribution under this clause, the superintendent of the school corporation shall submit to the governing body a report describing the purposes for which the receipts under this clause were used and the improvements in educational attainment realized through the use of the money. The report is a public record.



(C) Thirteen and one-tenth percent (13.1%) shall be paid to the county treasurer of Orange County.

(D) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Dubois County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(E) Five and three-tenths percent (5.3%) shall be distributed quarterly to the county treasurer of Crawford County for appropriation by the county fiscal body after receiving a recommendation from the county executive. The county fiscal body for the receiving county shall provide for the distribution of the money received under this clause to one (1) or more taxing units (as defined in IC 6-1.1-1-21) in the county under a formula established by the county fiscal body after receiving a recommendation from the county executive.

(F) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Paoli.

(G) Six and thirty-five hundredths percent (6.35%) shall be paid to the fiscal officer of the town of Orleans.

(H) Twenty-six and four-tenths percent (26.4%) shall be paid to the Indiana economic development corporation established by IC 5-28-3-1 for transfer to Radius Indiana or a successor regional entity or partnership for the development and implementation of a regional economic development strategy to assist the residents of Orange County and the counties contiguous to Orange County in improving their quality of life and to help promote successful and sustainable communities. However, an amount sufficient to meet current obligations to retire or refinance indebtedness or leases for which tax revenues under this section were pledged before January 1, 2015, by the Orange County development commission shall be paid to the Orange County development commission before making a distribution to Radius Indiana or a successor regional entity or partnership. The amount paid to the Orange County development commission reduces the amount payable to Radius Indiana or its successor entity or partnership.

(c) For each city and county receiving money under subsection



(a)(2), the treasurer of state shall determine the total amount of money paid by the treasurer of state to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The treasurer of state shall certify the base year revenue determined under this subsection to the city or county. The total amount of money distributed to a city or county under this section during a state fiscal year may not exceed the entity's base year revenue. For each state fiscal year, the treasurer of state shall pay that part of the riverboat wagering taxes that:

- (1) exceeds a particular city's or county's base year revenue; and
- (2) would otherwise be due to the city or county under this section;

to the state general fund instead of to the city or county.

(d) Each state fiscal year the treasurer of state shall transfer from the tax revenue remitted to the state general fund under subsection (a)(3) to the build Indiana fund an amount that when added to the following may not exceed two hundred fifty million dollars (\$250,000,000):

- (1) Surplus lottery revenues under IC 4-30-17-3.
- (2) Surplus revenue from the charity gaming enforcement fund under IC 4-32.2-7-7.
- (3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

The treasurer of state shall make transfers on a monthly basis as needed to meet the obligations of the build Indiana fund. If in any state fiscal year insufficient money is transferred to the state general fund under subsection (a)(3) to comply with this subsection, the treasurer of state shall reduce the amount transferred to the build Indiana fund to the amount available in the state general fund from the transfers under subsection (a)(3) for the state fiscal year.

(e) Before August 15 of each year, the treasurer of state shall distribute the wagering taxes set aside for revenue sharing under subsection (a)(1) to the county treasurer of each county that does not have a riverboat according to the ratio that the county's population bears to the total population of the counties that do not have a riverboat. Except as provided in subsection (h), the county auditor shall distribute the money received by the county under this subsection as follows:

- (1) To each city located in the county according to the ratio the city's population bears to the total population of the county.
- (2) To each town located in the county according to the ratio the town's population bears to the total population of the county.
- (3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be retained by the county.



(f) Money received by a city, town, or county under subsection (e) or (h) may be used for any of the following purposes:

(1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).

(2) For deposit in a special fund or allocation fund created under IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and IC 36-7-30 to provide funding for debt repayment.

(3) To fund sewer and water projects, including storm water management projects.

(4) For police and fire pensions.

(5) To carry out any governmental purpose for which the money is appropriated by the fiscal body of the city, town, or county. Money used under this subdivision does not reduce the property tax levy of the city, town, or county for a particular year or reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5.

(g) Before ~~September~~ **July** 15 of each year, the treasurer of state shall determine the total amount of money distributed to an entity under IC 4-33-12-6 **or IC 4-33-12-8** during the preceding state fiscal year. If the treasurer of state determines that the total amount of money distributed to an entity under IC 4-33-12-6 **or IC 4-33-12-8** during the preceding state fiscal year was less than the entity's base year revenue (as determined under ~~IC 4-33-12-6~~; **IC 4-33-12-9**), the treasurer of state shall make a supplemental distribution to the entity from taxes collected under this chapter and deposited into the state general fund. Except as provided in subsection (i), the amount of an entity's supplemental distribution is equal to:

(1) the entity's base year revenue (as determined under ~~IC 4-33-12-6~~; **IC 4-33-12-9**); minus

(2) the sum of:

(A) the total amount of money distributed to the entity and constructively received by the entity during the preceding state fiscal year under IC 4-33-12-6 **or IC 4-33-12-8**; plus

(B) the amount of any admissions taxes deducted under IC 6-3.1-20-7.

(h) This subsection applies only to a county containing a consolidated city. The county auditor shall distribute the money received by the county under subsection (e) as follows:

(1) To each city, other than a consolidated city, located in the county according to the ratio that the city's population bears to the



total population of the county.

(2) To each town located in the county according to the ratio that the town's population bears to the total population of the county.

(3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be paid in equal amounts to the consolidated city and the county.

(i) This subsection applies to a supplemental distribution made after June 30, 2013. The maximum amount of money that may be distributed under subsection (g) in a state fiscal year is forty-eight million dollars (\$48,000,000). If the total amount determined under subsection (g) exceeds forty-eight million dollars (\$48,000,000), the amount distributed to an entity under subsection (g) must be reduced according to the ratio that the amount distributed to the entity under IC 4-33-12-6 or IC 4-33-12-8 bears to the total amount distributed under IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental distribution.

(j) This subsection applies to a supplemental distribution, if any, payable to Lake County, Hammond, Gary, or East Chicago under subsections (g) and (i). Beginning in ~~September~~ **July** 2016, the treasurer of state shall, after making any deductions from the supplemental distribution required by IC 6-3.1-20-7, deduct from the remainder of the supplemental distribution otherwise payable to the unit under this section the lesser of:

- (1) the remaining amount of the supplemental distribution; or
- (2) the difference, if any, between:
 - (A) three million five hundred thousand dollars (\$3,500,000); minus
 - (B) the amount of admissions taxes constructively received by the unit in the previous state fiscal year.

The treasurer of state shall distribute the amounts deducted under this subsection to the northwest Indiana redevelopment authority established under IC 36-7.5-2-1 for deposit in the development authority fund established under IC 36-7.5-4-1.

(k) Money distributed to a political subdivision under subsection (b):

- (1) must be paid to the fiscal officer of the political subdivision and may be deposited in the political subdivision's general fund or riverboat fund established under IC 36-1-8-9, or both;
- (2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(2)(B), may be used at the discretion of the political



subdivision to reduce the property tax levy of the county, city, or town for a particular year;

(3) except as provided in subsection (b)(2)(B), may be used for any legal or corporate purpose of the political subdivision, including the pledge of money to bonds, leases, or other obligations under IC 5-1-14-4; and

(4) is considered miscellaneous revenue.

Money distributed under subsection (b)(2)(B) must be used for the purposes specified in subsection (b)(2)(B).

SECTION 7. IC 4-22-2-21, AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2016 GENERAL ASSEMBLY, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]:
Sec. 21. (a) If incorporation of the text in full would be cumbersome, expensive, or otherwise inexpedient, an agency may incorporate by reference into a rule part or all of any of the following matters:

(1) A federal or state statute, rule, or regulation.

(2) A code, manual, or other standard adopted by an agent of the United States, a state, or a nationally recognized organization or association.

(3) A manual of the department of local government finance adopted in a rule described in IC 6-1.1-31-9.

(4) The following requirements:

(A) The schedule, electronic formatting, and standard data, field, and record coding requirements for:

(i) the electronic data file under IC 6-1.1-4-25 concerning the parcel characteristics and parcel assessments of all parcels and personal property return characteristics and assessments; and

(ii) the electronic data file under IC 36-2-9-20 concerning the tax duplicate.

(B) The schedule, electronic formatting, and standard data, field, and record coding requirements for data required to be submitted under IC 6-1.1-5.5-3 or IC 6-1.1-11-8.

(C) Data export and transmission format requirements for information described in clauses (A) and (B).

(b) Each matter incorporated by reference under subsection (a) must be fully and exactly described.

(c) An agency may refer to a matter that is directly or indirectly referred to in a primary matter by fully and exactly describing the primary matter.

(d) Whenever an agency submits a rule to the attorney general, the governor, or the publisher under this chapter, the agency shall also



submit a copy of the full text of each matter incorporated by reference under subsection (a) into the rule, other than the following:

- (1) An Indiana statute or rule.
- (2) A form or instructions for a form numbered by the ~~commission on public records~~ **Indiana archives and record administration** under IC 5-15-5.1-6.
- (3) The source of a statement that is quoted or paraphrased in full in the rule.
- (4) Any matter that has been previously filed with the:
 - (A) secretary of state before July 1, 2006; or
 - (B) publisher after June 30, 2006.
- (5) Any matter referred to in subsection (c) as a matter that is directly or indirectly referred to in a primary matter.

(e) An agency may comply with subsection (d) by submitting a paper or an electronic copy of the full text of the matter incorporated by reference.

SECTION 8. IC 5-13-10.5-18, AS AMENDED BY P.L.213-2015, SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) As used in this section, "capital improvement board" refers to a capital improvement board established under IC 36-10-9.

(b) To qualify for an investment under this section, the capital improvement board must apply to the treasurer of state in the form and manner required by the treasurer. As part of the application, the capital improvement board shall submit a plan for its use of the investment proceeds and for the repayment of the capital improvement board's obligation to the treasurer. Within sixty (60) days after receipt of each application, the treasurer shall consider the application and review its accuracy and completeness.

(c) If the capital improvement board makes an application under subsection (b) and the treasurer approves the accuracy and completeness of the application and determines that there is an adequate method of payment for the capital improvement board's obligations, the treasurer of state shall invest or reinvest funds that are held by the treasurer and that are available for investment in obligations issued by the capital improvement board for the purposes of the capital improvement board in calendar years 2009, 2010, and 2011. The investment may not exceed nine million dollars (\$9,000,000) per calendar year for 2009, 2010, and 2011.

(d) The treasurer of state shall determine the terms of each investment and the capital improvement board's obligation, which must include the following:



(1) Subject to subsections (f) and (g), the duration of the capital improvement board's obligation, which must be for a term of ten (10) years with an option for the capital improvement board to pay its obligation to the treasurer early without penalty.

(2) Subject to subsections (f) and (g), the repayment schedule of the capital improvement board's obligation, which must provide that no payments are due before January 1, 2013.

(3) A rate of interest to be determined by the treasurer.

(4) The amount of each investment, which may not exceed the maximum amounts established for the capital improvement board by this section.

(5) Any other conditions specified by the treasurer.

(e) The capital improvement board may issue obligations under this section by adoption of a resolution and, as set forth in IC 5-1-14, may use any source of revenue to satisfy the obligation to the treasurer of state under this section. This section constitutes complete authority for the capital improvement board to issue obligations to the treasurer. If the capital improvement board fails to make any payments on the capital improvement board's obligation to the treasurer, the amount payable shall be withheld by the auditor of state from any other money payable to the capital improvement board. The amount withheld shall be transferred to the treasurer to the credit of the capital improvement board.

(f) Subject to subsection (g), if all principal and interest on the obligations issued by the capital improvement board under this section in calendar year 2009, are paid before July 1, 2015, the term of the obligations issued by the capital improvement board to the treasurer of state in calendar year 2010 is extended until 2025. **The treasurer of state shall discharge any remaining unpaid interest on the obligation issued by the capital improvement board to the treasurer of state in 2009, if the capital improvement board submits payment of the principal amount to the treasurer of state before the stated final maturity of that obligation.**

(g) This subsection applies if the capital improvement board before July 1, 2015, adopts a resolution:

(1) to establish a bid fund to be used to assist the capital improvement board, the Indianapolis Convention and Visitors Association (VisitIndy), or the Indiana Sports Corporation in securing conventions, sporting events, and other special events; and

(2) to designate that principal and interest payments that would otherwise be made on the obligation issued by the capital



improvement board under this section in calendar year 2010 shall instead be deposited in the bid fund.

If the requirements of subdivisions (1) and (2) are satisfied and the capital improvement board deposits in the bid fund amounts equal to the principal and interests payments that would otherwise be made under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board is not required to make those principal and interests payments to the treasurer of state at the time required under the repayment schedule. The amounts must be deposited in the bid fund not later than the time the principal and interest payments would otherwise be due to the treasurer of state under the repayment schedule. The state board of accounts shall annually examine the bid fund to determine the amount of deposits made to the bid fund under this subsection and to ensure that the money deposited in the bid fund is used only for purposes authorized by this subsection. To the extent that the capital improvement board does not deposit in the bid fund an amount equal to a payment of principal and interest that would otherwise be due under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board must make that payment of principal and interest to the treasurer of state as provided in this section. If the capital improvement board deposits in the bid fund amounts equal to the payments of principal and interest that would otherwise be due under the repayment schedule on the obligations issued by the capital improvement board under this section in calendar year 2010, the capital improvement board is only required to repay to the treasurer of state the principal amount of the obligation.

SECTION 9. IC 5-28-15-5.5 AS ADDED BY SEA 378-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 5.5. The corporation has the following powers, in addition to the other powers that are contained in this chapter:

- (1) To provide a procedure by which enterprise zones may be monitored and evaluated on an annual basis.
- (2) To disqualify a zone business from eligibility for any or all of the incentives available to zone businesses.
- (3) To receive funds from any source and expend the funds for the administration and promotion of the enterprise zone program.
- (4) To make determinations under IC 6-3.1-11 concerning the designation of locations as industrial recovery sites.
- (5) To ~~make determinations~~ **enter into agreements** under



IC 6-3.1-11 concerning the disqualification of persons from claiming credits provided by that chapter in appropriate cases: **with an applicant for a tax credit under that chapter.**

SECTION 10. IC 6-1.1-4-43 IS REPEALED [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)].: ~~Sec. 43.~~ (a) This section applies to a real property assessment for:

(1) the 2014 assessment date and assessment dates thereafter; and
(2) real property that is:

(A) a limited market or special purpose property that would commonly be regarded as a big box retail building under standard appraisal practices and is at least fifty thousand (50,000) square feet; and

(B) occupied by the original owner or by a tenant for which the improvement was built.

(b) This section does not to apply to the assessment of multi-tenant income producing shopping centers (as defined by the Appraisal Institute Dictionary of Real Estate Appraisal (5th Edition)).

(c) In determining the true tax value of real property under this section which has improvements with an effective age is ten (10) years or less under the rules of the department; assessing officials shall apply the cost approach; less depreciation and obsolescence under the rules and guidelines of the department. For purposes of this subsection, the land value shall be assessed separately. The assessed value of the land underlying the improvements assessed under this section may be assessed or challenged based on the market value of comparable land.

(d) This subsection applies to a taxpayer that files a notice under IC 6-1.1-15 after April 30, 2015, requesting a review of the assessment of the taxpayer's real property that is subject to this section. If the effective age of the improvements is ten (10) years or less under the rules of the department, a taxpayer must provide to the appropriate county or township assessing official information concerning the actual construction costs for the real property. Notwithstanding IC 6-1.1-15, if a taxpayer does not provide all relevant and reasonably available information concerning the actual construction costs for the real property before the hearing scheduled by the county property tax assessment board of appeals regarding the assessment of the real property, the appeal may not be reviewed until all the information is provided. If a taxpayer does provide the information concerning the actual construction costs for the real property and the construction costs for the real property are greater than the cost values determined by using the cost tables under the rules and guidelines of the department of local government finance, then the for purposes of applying the cost



approach under subsection (b) or (c) the depreciation and obsolescence shall be deducted from the construction costs rather than the than the cost values determined by using the cost tables under the rules and guidelines of the department of local government finance.

SECTION 11. IC 6-1.1-4-44 IS REPEALED [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)].: Sec. 44. (a) This section applies to a real property assessment of commercial nonincome producing real property, including a sale-leaseback property, for:

- (1) the 2014 assessment date and assessment dates thereafter; or
- (2) any assessment date, if an assessment appeal is pending before the county property tax assessment board of appeals or the board of tax review.

(b) This section does not to apply to the assessment of multi-tenant income producing shopping centers (as defined by the Appraisal Institute Dictionary of Real Estate Appraisal (5th Edition)):

(c) As used in this section, "sale-leaseback" means a transaction in which one (1) party sells a property to a buyer, and the buyer leases the property back to the seller.

(d) In determining the true tax value of real property under this section which has improvements with an effective age of ten (10) years or less under the rules of the department, a comparable real property sale may not be used if the comparable real property:

- (1) has been vacant for more than one (1) year as of the assessment date or in the case of industrial property vacant for more than five (5) years;
- (2) has significant restrictions placed on the use of the real property by a recorded covenant, restriction, easement, or other encumbrance on the use of the real property;
- (3) was sold and is no longer used for the purpose, or a similar purpose, for which the property was used by the original occupant or tenant; or
- (4) was not sold in an arm's length transaction.

SECTION 12. IC 6-1.1-15-0.7 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: **Sec. 0.7. A holder of a tax sale certificate under IC 6-1.1-24 does not have an interest in tangible property for purposes of obtaining a review or bringing an appeal of an assessment of property under this chapter.**

SECTION 13. IC 6-1.1-31-6, AS AMENDED BY P.L.154-2006, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)]: Sec. 6. (a) With respect to the assessment of real property, the rules of the department of local



government finance shall provide for:

- (1) the classification of land on the basis of:
 - ~~(i)~~ (A) acreage;
 - ~~(ii)~~ (B) lots;
 - ~~(iii)~~ (C) size;
 - ~~(iv)~~ (D) location;
 - ~~(v)~~ (E) use;
 - ~~(vi)~~ (F) productivity or earning capacity;
 - ~~(vii)~~ (G) applicable zoning provisions;
 - ~~(viii)~~ (H) accessibility to highways, sewers, and other public services or facilities; and
 - ~~(ix)~~ (I) any other factor that the department determines by rule is just and proper; and
- (2) the classification of improvements on the basis of:
 - ~~(i)~~ (A) size;
 - ~~(ii)~~ (B) location;
 - ~~(iii)~~ (C) use;
 - ~~(iv)~~ (D) type and character of construction;
 - ~~(v)~~ (E) age;
 - ~~(vi)~~ (F) condition;
 - ~~(vii)~~ (G) cost of reproduction; ~~and~~
 - (H) market segmentation; and**
 - ~~(viii)~~ (I) any other factor that the department determines by rule is just and proper.

(b) With respect to the assessment of real property, the rules of the department of local government finance shall include instructions for determining:

- (1) the proper classification of real property;
- (2) the size of real property;
- (3) the effects that location and use have on the value of real property;
- (4) the productivity or earning capacity of:
 - (A) agricultural land; and
 - (B) real property regularly used to rent or otherwise furnish residential accommodations for periods of thirty (30) days or more;
- (5) sales data for generally comparable properties; and
- (6) the true tax value of real property based on the factors listed in this subsection and any other factor that the department determines by rule is just and proper.

(c) With respect to the assessment of real property, true tax value does not mean fair market value. ~~Subject to this article, true tax value~~



is the value determined under the rules of the department of local government finance.

(d) With respect to the assessment of an improved property, a valuation does not reflect the true tax value of the improved property if the purportedly comparable sale properties supporting the valuation have a different market or submarket than the current use of the improved property, based on a market segmentation analysis. Any market segmentation analysis must be conducted in conformity with generally accepted appraisal principles and is not limited to the categories of markets and submarkets enumerated in the rules or guidance materials adopted by the department of local government finance.

(e) True tax value does not mean the value of the property to the user.

(f) Subject to this article, true tax value shall be determined under the rules of the department of local government finance. The department's rules may include examples to illustrate true tax value.

SECTION 14. IC 6-2.5-3-7.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: **Sec. 7.5. (a) This section applies to a retail merchant if:**

- (1) the retail merchant obtains the information described in section 7(c)(1) through 7(c)(3) of this chapter from a person purchasing tangible personal property for use or consumption in providing public transportation under IC 6-2.5-5-27; and**
- (2) the person purchasing the tangible personal property provides to the retail merchant the signed affirmation required under section 7(c) of this chapter.**

(b) Except as provided in subsection (c), the following apply to a retail merchant that meets the requirements of subsection (a):

- (1) Based on the information described in section 7(c)(1) through 7(c)(3) of this chapter and the signed affirmation required under section 7(c) of this chapter, the retail merchant is entitled to assume that the person purchasing the tangible personal property:**

(A) will use the tangible personal property for an exempt purpose; or

(B) will make the determination regarding whether use tax is due on the storage, use, or consumption of the tangible personal property, and will pay any use tax that is due on the storage, use, or consumption of the tangible personal



property.

(2) The retail merchant is not liable for a failure to collect any use tax that may be due on the storage, use, or consumption of the tangible personal property.

(c) Subsection (b) does not apply to a retail merchant if the retail merchant's reliance on the information described in section 7(c)(1) through 7(c)(3) of this chapter and the signed affirmation required under section 7(c) of this chapter was unreasonable. The department has the burden of proving that the retail merchant's reliance on the information described in section 7(c)(1) through 7(c)(3) of this chapter and the signed affirmation required under section 7(c) of this chapter was unreasonable.

SECTION 15. IC 6-3-1-11, AS AMENDED BY P.L.242-2015, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2016 (RETROACTIVE)]: Sec. 11. (a) The term "Internal Revenue Code" means the Internal Revenue Code of 1986 of the United States as amended and in effect on January 1, ~~2015~~ **2016**.

(b) Whenever the Internal Revenue Code is mentioned in this article, the particular provisions that are referred to, together with all the other provisions of the Internal Revenue Code in effect on January 1, ~~2015~~ **2016**, that pertain to the provisions specifically mentioned, shall be regarded as incorporated in this article by reference and have the same force and effect as though fully set forth in this article. To the extent the provisions apply to this article, regulations adopted under Section 7805(a) of the Internal Revenue Code and in effect on January 1, ~~2015~~ **2016**, shall be regarded as rules adopted by the department under this article, unless the department adopts specific rules that supersede the regulation.

(c) An amendment to the Internal Revenue Code made by an act passed by Congress before January 1, ~~2015~~ **2016**, that is effective for any taxable year that began before January 1, ~~2015~~ **2016**, and that affects:

- (1) individual adjusted gross income (as defined in Section 62 of the Internal Revenue Code);
- (2) corporate taxable income (as defined in Section 63 of the Internal Revenue Code);
- (3) trust and estate taxable income (as defined in Section 641(b) of the Internal Revenue Code);
- (4) life insurance company taxable income (as defined in Section 801(b) of the Internal Revenue Code);
- (5) mutual insurance company taxable income (as defined in Section 821(b) of the Internal Revenue Code); or



(6) taxable income (as defined in Section 832 of the Internal Revenue Code);

is also effective for that same taxable year for purposes of determining adjusted gross income under section 3.5 of this chapter.

(d) This subsection applies to a taxable year ending before January 1, 2013. The following provisions of the Internal Revenue Code that were amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312) are treated as though they were not amended by the Tax Relief Act, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312):

(1) Section 1367(a)(2) of the Internal Revenue Code pertaining to an adjustment of basis of the stock of shareholders.

(2) Section 871(k)(1)(C) and 871(k)(2)(C) of the Internal Revenue Code pertaining to the treatment of certain dividends of regulated investment companies.

(3) Section 897(h)(4)(A)(ii) of the Internal Revenue Code pertaining to regulated investment companies qualified entity treatment.

(4) Section 512(b)(13)(E)(iv) of the Internal Revenue Code pertaining to the modification of tax treatment of certain payments to controlling exempt organizations.

(5) Section 613A(c)(6)(H)(ii) of the Internal Revenue Code pertaining to the limitations on percentage depletion in the case of oil and gas wells.

(6) Section 451(i)(3) of the Internal Revenue Code pertaining to special rule for sales or dispositions to implement Federal Energy Regulatory Commission or state electric restructuring policy for qualified electric utilities.

(7) Section 954(c)(6) of the Internal Revenue Code pertaining to the look-through treatment of payments between related controlled foreign corporation under foreign personal holding company rules.

The department shall develop forms and adopt any necessary rules under IC 4-22-2 to implement this subsection.

SECTION 16. IC 6-3.1-11-1, AS AMENDED BY P.L.288-2013, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 1. As used in this chapter, "applicable percentage" means the percentage determined as follows:

- (1) If a plant that is located on an industrial recovery site was placed in service at least fifteen (15) years ago but less than thirty (30) years ago, the applicable percentage is fifteen percent (15%).



(2) If a plant that is located on an industrial recovery site was placed in service at least thirty (30) years ago but less than forty (40) years ago, the applicable percentage is twenty percent (20%).

(3) If a plant that is located on an industrial recovery site was placed in service at least forty (40) years ago, the applicable percentage is twenty-five percent (25%).

The time that has expired since a plant was placed in service shall be determined as of the date that an application is filed with the corporation. ~~for designation of the location as an industrial recovery site under this chapter.~~ **However, in the case of an industrial recovery site described in section 5(2) of this chapter, the time that has expired since a plant was placed in service shall be determined as of the date on which the demolition of the vacant plant was completed.**

SECTION 17. IC 6-3.1-11-3 IS REPEALED [EFFECTIVE JANUARY 1, 2017]. ~~Sec. 3: As used in this chapter, "executive" has the meaning set forth in IC 36-1-2-5.~~

SECTION 18. IC 6-3.1-11-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 5. As used in this chapter, "industrial recovery site" means ~~an industrial recovery site designated under this chapter:~~ **land on which a vacant plant having at least one hundred thousand (100,000) square feet of total floor space:**

(1) exists as of the date an application is filed with the corporation under this chapter and was placed in service at least fifteen (15) years before the date on which an application is filed with the corporation under this chapter; or

(2) existed within five (5) years before the date an application is filed with the corporation under this chapter and was placed in service at least fifteen (15) years before the date on which the demolition of the vacant plant was completed.

SECTION 19. IC 6-3.1-11-6 IS REPEALED [EFFECTIVE JANUARY 1, 2017]. ~~Sec. 6: As used in this chapter, "legislative body" has the meaning set forth in IC 36-1-2-9.~~

SECTION 20. IC 6-3.1-11-7 IS REPEALED [EFFECTIVE JANUARY 1, 2017]. ~~Sec. 7: As used in this chapter, "municipality" has the meaning set forth in IC 36-1-2-11.~~

SECTION 21. IC 6-3.1-11-15 IS REPEALED [EFFECTIVE JANUARY 1, 2017]. ~~Sec. 15: As used in this chapter, "vacant industrial facility" means a tract of land on which there is located a plant that:~~

(+) has:



(A) for taxable years beginning after December 31, 2010; and beginning before January 1, 2015; at least fifty thousand (50,000) square feet of floor space; or

(B) for taxable years beginning after December 31, 2014; at least one hundred thousand (100,000) square feet of floor space; and

(2) was placed in service at least fifteen (15) years ago.

SECTION 22. IC 6-3.1-11-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 16. (a) **Subject to entering into an agreement with the corporation under section 19.5 of this chapter and** subject to section 21 of this chapter, a taxpayer is entitled to a credit against the taxpayer's state tax liability for a taxable year if the taxpayer makes a qualified investment in that year.

(b) The amount of the credit to which a taxpayer is entitled is the qualified investment made by the taxpayer during the taxable year multiplied by the applicable percentage.

(c) A taxpayer may assign any part of the credit to which the taxpayer is entitled under this chapter to a lessee of the industrial recovery site. A credit that is assigned under this subsection remains subject to this chapter.

(d) An assignment under subsection (c) must be in writing and both the taxpayer and the lessee must report the assignment on their state tax return for the year in which the assignment is made, in the manner prescribed by the department of **state** revenue. The taxpayer shall not receive value in connection with the assignment under subsection (c) that exceeds the value of the part of the credit assigned.

SECTION 23. IC 6-3.1-11-18.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 18.5. (a) A taxpayer that proposes to make qualified investments on an industrial recovery site as provided under this chapter may apply to the corporation to enter into an agreement for a tax credit under this chapter.**

(b) The corporation shall prescribe the form of the application.

SECTION 24. IC 6-3.1-11-19, AS AMENDED BY P.L.288-2013, SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 19. (a) The corporation shall consider the following factors in evaluating applications filed under this chapter:

(1) The level of distress in the surrounding community caused by the loss of jobs at the ~~vacant industrial facility~~. **recovery site.**

(2) Evidence of support for the designation by residents, businesses, and private organizations in the surrounding



community.

(3) Evidence of a commitment by private or governmental entities to assist in the financing of improvements or redevelopment activities benefiting the ~~vacant industrial facility~~ **recovery site**.

(4) Whether the industrial recovery site is within an economic revitalization area designated under IC 6-1.1-12.1.

(b) The corporation may not approve an application to receive tax credits under this chapter for qualified investments made on an industrial recovery site described in section 5(2) of this chapter unless the applicant can demonstrate that the plant was not maintained and was removed from the site in an effort to protect the health, safety, and welfare of the community.

SECTION 25. IC 6-3.1-11-19.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: **Sec. 19.5. If the corporation approves an application under this chapter, the corporation shall require the applicant to enter into an agreement with the corporation as a condition of receiving a tax credit under this chapter.**

SECTION 26. IC 6-3.1-20-7, AS AMENDED BY P.L.255-2015, SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 7. (a) The department shall before July 1 of each year determine **the following**:

(1) The greater of:

(~~1~~) (A) eight million five hundred thousand dollars (\$8,500,000); or

(~~2~~) (B) the amount of credits allowed under this chapter for taxable years ending before January 1 of the year.

(2) **The quotient of:**

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

(B) **four (4).**

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

(1) deducted ~~during the year~~ **each quarter** from the riverboat admissions tax revenue otherwise payable to the county under ~~IC 4-33-12-6(c)(6)~~ **IC 4-33-12-8** and the supplemental distribution otherwise payable to the county under IC 4-33-13-5(g); and

(2) paid instead to the state general fund.

(c) Except as provided in subsection (d), one-sixth (1/6) of the



amount determined by the department under subsection ~~(a)~~ **(a)(2)** shall be:

(1) deducted ~~during the year~~ **each quarter** from the riverboat admissions tax revenue otherwise payable under ~~IC 4-33-12-6(c)(5)~~ **IC 4-33-12-8** and the supplemental distribution otherwise payable under IC 4-33-13-5(g) to each of the following:

- (A) The largest city by population located in the county.
 - (B) The second largest city by population located in the county.
 - (C) The third largest city by population located in the county;
- and

(2) paid instead to the state general fund.

~~(d)~~ If the amount determined by the department under subsection ~~(a)(2)~~ **(a)(1)(B)** is less than eight million five hundred thousand dollars (\$8,500,000), the difference of:

- (1) eight million five hundred thousand dollars (\$8,500,000); minus
- (2) the amount determined by the department under subsection ~~(a)(2)~~; **(a)(1)(B)**;

shall be paid **in four (4) equal quarterly payments** to the northwest Indiana regional development authority established by IC 36-7.5-2-1 instead of the state general fund. Any amounts paid under this subsection shall be used by the northwest Indiana regional development authority only to establish or improve public mass rail transportation systems in Lake County.

SECTION 27. IC 6-6-1.1-903, AS AMENDED BY P.L.210-2005, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 903. (a) A person is entitled to a refund of gasoline tax paid on gasoline purchased or used for the following purposes:

- (1) Operating stationary gas engines.
- (2) Operating equipment mounted on motor vehicles, whether or not operated by the engine propelling the motor vehicle.
- (3) Operating a tractor used for agricultural purposes.
- (3.1) Operating implements of agriculture (as defined in IC 9-13-2-77).
- (4) Operating motorboats or aircraft.
- (5) Cleaning or dyeing.
- (6) Other commercial use, except propelling motor vehicles operated in whole or in part on an Indiana public highway.
- (7) Operating a taxicab (as defined in section 103 of this chapter).



(8) Used to create racing fuel and the fuel:

(A) consists of a fuel blend nominally consisting of more than eighty-nine percent (89%) ethanol and less than eleven percent (11%) gasoline;

(B) will not be blended to become a fuel that can be used for propelling a motor vehicle operated in whole or in part on an Indiana public highway; and

(C) will be resold by the person purchasing the fuel to a purchaser that is located in another state, territory, or foreign country.

(b) If a refund is not issued within ninety (90) days of filing of the verified statement and all supplemental information required by IC 6-6-1.1-904.1, the department shall pay interest at the rate established by IC 6-8.1-9 computed from the date of filing of the verified statement and all supplemental information required by the department until a date determined by the administrator that does not precede by more than thirty (30) days the date on which the refund is made.

SECTION 28. IC 6-9-2-4.3, AS AMENDED BY P.L.172-2011, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 4.3. (a) The Lake County convention and visitor bureau shall establish a convention, tourism, and visitor promotion alternate revenue fund (referred to in this chapter as the "alternate revenue fund"). The bureau may deposit in the alternate revenue fund all money received by the bureau after June 30, 2005, that is not required to be deposited in the promotion fund under section 2 of this chapter or a fund established by the bureau, including appropriations, gifts, grants, membership dues, and contributions from any public or private source.

(b) The bureau may, without appropriation by the county council, expend money from the alternate revenue fund to promote and encourage conventions, trade shows, visitors, special events, sporting events, and exhibitions in the county. Money may be paid from the alternate revenue fund by claim in the same manner as municipalities may pay claims under IC 5-11-10-1.6.

(c) All money in the alternate revenue fund shall be deposited, held, secured, invested, and paid in accordance with statutes relating to the handling of public funds. The handling and expenditure of money in the alternate revenue fund is subject to audit and supervision by the state board of accounts.

(d) Money derived from the taxes imposed under ~~IC 4-33-12~~ and IC 4-33-13 may not be transferred to the alternate revenue fund.



SECTION 29. IC 11-12-11 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2015 (RETROACTIVE)]:

Chapter 11. County Misdemeanant Fund

Sec. 1. As used in this chapter, "county misdemeanor fund" refers to a fund established under section 4 of this chapter.

Sec. 2. As used in this chapter, "minimum allocation amount" refers to the amount of funding that applies to a county under section 6(a) of this chapter.

Sec. 3. As used in this chapter, "multiplier" refers to the number that applies to a county under section 6(b) of this chapter.

Sec. 4. (a) A county legislative body receiving deposits made under section 7 of this chapter shall establish a county misdemeanor fund.

(b) The county fiscal body shall administer the county misdemeanor fund.

(c) The fund consists of deposits made by the department under section 7 of this chapter.

Sec. 5. A county misdemeanor fund must be used only for funding the operation of the county's jail, jail programs, or other local correctional facilities or community based programs. Any money remaining in a county misdemeanor fund at the end of the year does not revert to any other fund, but remains in the county misdemeanor fund.

Sec. 6. (a) The minimum allocation amount under this chapter, which represents the dollar amount each county was entitled to receive under level 3 funding in state fiscal year 1998, is as follows:

Adams County	\$14,000
Allen County	129,500
Bartholomew County	35,000
Benton County	3,500
Blackford County	14,000
Boone County	14,000
Brown County	3,500
Carroll County	7,000
Cass County	17,500
Clark County	49,000
Clay County	7,000
Clinton County	17,500
Crawford County	3,500
Daviess County	7,000
Dearborn County	35,000



Decatur County	24,500
Dekalb County	24,500
Delaware County	35,000
Dubois County	45,500
Elkhart County	52,500
Fayette County	10,500
Floyd County	21,000
Fountain County	7,000
Franklin County	7,000
Fulton County	14,000
Gibson County	24,500
Grant County	28,000
Greene County	17,500
Hamilton County	28,000
Hancock County	10,500
Harrison County	24,500
Hendricks County	24,500
Henry County	17,500
Howard County	66,500
Huntington County	10,500
Jackson County	45,500
Jasper County	14,000
Jay County	7,000
Jefferson County	21,000
Jennings County	10,500
Johnson County	31,500
Knox County	14,000
Kosciusko County	42,000
LaGrange County	7,000
Lake County	234,500
LaPorte County	35,000
Lawrence County	52,500
Madison County	101,500
Marion County	294,000
Marshall County	35,000
Martin County	3,500
Miami County	24,500
Monroe County	35,000
Montgomery County	24,500
Morgan County	31,500
Newton County	7,000
Noble County	28,000



Ohio County	3,500
Orange County	7,000
Owen County	7,000
Parke County	7,000
Perry County	14,000
Pike County	10,500
Porter County	42,000
Posey County	14,000
Pulaski County	10,500
Putnam County	14,000
Randolph County	10,500
Ripley County	17,500
Rush County	7,000
St. Joseph County	112,000
Scott County	31,500
Shelby County	17,500
Spencer County	10,500
Starke County	10,500
Steuben County	14,000
Sullivan County	7,000
Switzerland County	7,000
Tippecanoe County	56,000
Tipton County	3,500
Union County	3,500
Vanderburgh County	161,000
Vermillion County	14,000
Vigo County	42,000
Wabash County	21,000
Warren County	7,000
Warrick County	21,000
Washington County	31,500
Wayne County	38,500
Wells County	10,500
White County	14,000
Whitley County	17,500

(b) The multiplier under this chapter for each county, which represents each county's approximate proportion of the total state population, is as follows:

Adams County	.0053
Allen County	.0548
Bartholomew County	.0118
Benton County	.0014



Blackford County	.0020
Boone County	.0087
Brown County	.0024
Carroll County	.0031
Cass County	.0060
Clark County	.0170
Clay County	.0041
Clinton County	.0051
Crawford County	.0017
Daviess County	.0049
Dearborn County	.0077
Decatur County	.0040
Dekalb County	.0065
Delaware County	.0181
Dubois County	.0065
Elkhart County	.0305
Fayette County	.0037
Floyd County	.0115
Fountain County	.0027
Franklin County	.0036
Fulton County	.0032
Gibson County	.0052
Grant County	.0108
Greene County	.0051
Hamilton County	.0423
Hancock County	.0108
Harrison County	.0061
Hendricks County	.0224
Henry County	.0076
Howard County	.0128
Huntington County	.0057
Jackson County	.0065
Jasper County	.0052
Jay County	.0033
Jefferson County	.0050
Jennings County	.0044
Johnson County	.0215
Knox County	.0059
Kosciusko County	.0119
LaGrange County	.0057
Lake County	.0765
LaPorte County	.0172



Lawrence County	.0071
Madison County	.0203
Marion County	.1393
Marshall County	.0073
Martin County	.0016
Miami County	.0057
Monroe County	.0213
Montgomery County	.0059
Morgan County	.0106
Newton County	.0022
Noble County	.0073
Ohio County	.0009
Orange County	.0031
Owen County	.0033
Parke County	.0027
Perry County	.0030
Pike County	.0020
Porter County	.0253
Posey County	.0040
Pulaski County	.0021
Putnam County	.0059
Randolph County	.0040
Ripley County	.0044
Rush County	.0027
St. Joseph County	.0412
Scott County	.0037
Shelby County	.0069
Spencer County	.0032
Starke County	.0036
Steuben County	.0053
Sullivan County	.0033
Switzerland County	.0016
Tippecanoe County	.0266
Tipton County	.0025
Union County	.0012
Vanderburgh County	.0277
Vermillion County	.0025
Vigo County	.0166
Wabash County	.0051
Warren County	.0013
Warrick County	.0092
Washington County	.0044



Wayne County	.0106
Wells County	.0043
White County	.0038
Whitley County	.0051

Sec. 7. Before September 1 of each year after 2014, the department shall deposit in the misdemeanor fund of each county the greatest of the following:

- (1) The sum determined by multiplying the total amount appropriated for the county misdemeanor fund by the county's multiplier.
- (2) The minimum allocation amount assigned to the county under section 6(a) of this chapter.
- (3) The amount deposited by the department in the misdemeanor fund for the county in state fiscal year 1999.

Sec. 8. (a) Notwithstanding section 7 of this chapter, the department shall deposit funds in county misdemeanor funds under this section if the funds appropriated to the department for county misdemeanor funds are insufficient to meet the amounts required to be deposited under section 7 of this chapter.

(b) Before July 16 of each year, the commissioner shall send a notice to each county executive and sheriff. The notice must contain the following:

- (1) The amount of money appropriated for all county misdemeanor funds in Indiana.
- (2) The amount that will be deposited in the county misdemeanor funds.

(c) The notice required under subsection (b) must be in the following form:

"Notice Concerning County Misdemeanant Funds

The amount appropriated for July 1 (fill in year) to June 30 (fill in year) for county misdemeanor funds is \$ (fill in dollar amount). The amount your county misdemeanor fund will receive is \$ (fill in dollar amount)."

SECTION 30. IC 16-46-14-2, AS ADDED BY P.L.125-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JUNE 15, 2016]: Sec. 2. (a) The safety PIN (protecting Indiana's newborns) grant fund is established for the ~~purposes~~ **purpose** of distributing money for the reducing infant mortality grant program. The fund shall be administered by the state department.

(b) The fund consists of:

- (1) money appropriated **for the program or** to the fund by the general assembly;



- (2) money received from state or federal grants or programs; and
- (3) gifts, money, and donations received from any other source, including transfers from other funds or accounts.

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

(d) The treasurer of state shall invest the money in the fund not currently needed to meet the obligations of the fund in the same manner as other public money may be invested. Interest that accrues from the investments shall be deposited in the fund.

(e) Money in the fund at the end of the state fiscal year does not revert to the state general fund or to any other fund in the case of an appropriation made to the program from a fund other than the state general fund. In addition, if there is an appropriation for the program for a state fiscal year, the money appropriated shall be transferred to the fund at the beginning of the state fiscal year for which the appropriation is made.

SECTION 31. IC 16-46-14-3, AS ADDED BY P.L.125-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 3. (a) A person seeking a grant under this chapter must submit a proposal to the state department.

(b) A proposal for a grant under this chapter must include the following:

- (1) The targeted area.
- (2) Measurable behavioral or secondary outcomes within the target area.
- (3) A proposed specific reduction in the rate of infant mortality among the targeted area that is measurable based on available information to the state department.
- (4) The time frame in which to achieve the reduction described in subdivision (3).

(c) The state department shall determine whether to approve a grant proposal. If the state department approves a proposal, the initial award amount shall not exceed ~~fifty percent (50%)~~ **sixty percent (60%)** of the total grant amount approved for the proposal. The state department shall distribute the remaining amount of the approved grant to the grantee when the state department determines that the reduction in the infant mortality rate among the proposal's targeted area has been achieved within the time frame specified in the grant proposal.

SECTION 32. IC 36-7-14-8, AS AMENDED BY P.L.87-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 8. (a) The redevelopment commissioners shall hold a meeting for the purpose of organization not later than thirty



(30) days after they are appointed and, after that, each year on a day that is not a Saturday, a Sunday, or a legal holiday and that is their first meeting day of the year. They shall choose one (1) of their members as president, another as vice president, and another as secretary. These officers shall perform the duties usually pertaining to their offices and shall serve from the date of their election until their successors are elected and qualified.

(b) The fiscal officer of the unit establishing a redevelopment commission is the treasurer of the redevelopment commission. Notwithstanding any other provision of this chapter, but subject to subsection (c), the treasurer has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of state laws that apply to other funds and accounts administered by the fiscal officer. The treasurer shall report annually to the redevelopment commission before April 1.

(c) The treasurer of the redevelopment commission may disburse funds of the redevelopment commission only after the redevelopment commission allows and approves the disbursement. However, the redevelopment commission may, by rule or resolution, authorize the treasurer to make certain types of disbursements before the redevelopment commission's allowance and approval at its next regular meeting.

(d) The following apply to funds of the redevelopment commission:

(1) The funds must be accounted for separately by the unit establishing the redevelopment commission and the daily balance of the funds must be maintained in a separate ledger statement.

(2) Except as provided in subsection (e), all funds designated as redevelopment commission funds must be accessible to the redevelopment commission at any time.

(3) The amount of the daily balance of redevelopment commission funds may not be below zero (0) at any time.

(4) The funds may not be maintained or used in a manner that is intended to avoid the wavier procedures and requirements for a unit and the redevelopment commission under subsection (e).

(e) If the fiscal body of a unit determines that it is necessary to engage in short term borrowing until the next tax collection period, the fiscal body of the unit may request approval from the redevelopment commission to waive the requirement in subsection



(d)(2). In order to waive the requirement under subsection (d)(2), the fiscal body of the unit and the redevelopment commission must adopt similar resolutions that set forth:

- (1) the amount of the funds designated as redevelopment commission funds that are no longer accessible to the redevelopment commission under the waiver; and**
- (2) an expiration date for the waiver.**

If a loan is made to a unit from funds designated as redevelopment funds, the loan must be repaid by the unit and the funds made accessible to the redevelopment commission not later than the end of the calendar year in which the funds are received by the unit.

(f) Subsections (d) and (e) do not restrict transfers or uses by a redevelopment commission made to meet commitments under a written agreement of the redevelopment commission that was entered into before January 1, 2016, if the written agreement complied with the requirements existing under the law at the time the redevelopment commission entered into the written agreement.

~~(d)~~ **(g)** The redevelopment commissioners may adopt the rules and bylaws they consider necessary for the proper conduct of their proceedings, the carrying out of their duties, and the safeguarding of the money and property placed in their custody by this chapter. In addition to the annual meeting, the commissioners may, by resolution or in accordance with their rules and bylaws, prescribe the date and manner of notice of other regular or special meetings.

~~(e)~~ **(h)** This subsection does not apply to a county redevelopment commission that consists of seven (7) members. Three (3) of the redevelopment commissioners constitute a quorum, and the concurrence of three (3) commissioners is necessary to authorize any action.

~~(f)~~ **(i)** This subsection applies only to a county redevelopment commission that consists of seven (7) members. Four (4) of the redevelopment commissioners constitute a quorum, and the concurrence of four (4) commissioners is necessary to authorize any action.

SECTION 33. IC 36-7-14-13, AS AMENDED BY P.L.87-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 13. (a) Not later than April 15 of each year, the redevelopment commissioners or their designees shall file with the unit's executive and fiscal body a report setting out their activities during the preceding calendar year.

(b) The report of the commissioners of a municipal redevelopment commission must show the names of the then qualified and acting



commissioners, the names of the officers of that body, the number of regular employees and their fixed salaries or compensation, the amount of the expenditures made during the preceding year and their general purpose, an accounting of the tax increment revenues expended by any entity receiving the tax increment revenues as a grant or loan from the commission, the amount of funds on hand at the close of the calendar year, and other information necessary to disclose the activities of the commissioners and the results obtained.

(c) The report of the commissioners of a county redevelopment commission must show all the information required by subsection (b), plus the names of any commissioners appointed to or removed from office during the preceding calendar year.

(d) A copy of each report filed under this section must be submitted to the department of local government finance in an electronic format.

(e) The report required under subsection (a) must also include the following information set forth for each tax increment financing district regarding the previous year:

- (1) Revenues received.
- (2) Expenses paid.
- (3) Fund balances.
- (4) The amount and maturity date for all outstanding obligations.
- (5) The amount paid on outstanding obligations.
- (6) A list of all the parcels included in each tax increment financing district allocation area and the base assessed value and incremental assessed value for each parcel in the list.
- (7) To the extent that the following information has not previously been provided to the department of local government finance:**

(A) The year in which the tax increment financing district was established.

(B) The section of the Indiana Code under which the tax increment financing district was established.

(C) Whether the tax increment financing district is part of an area needing redevelopment, an economic development area, a redevelopment project area, or an urban renewal project area.

(D) If applicable, the year in which the boundaries of the tax increment financing district were changed and a description of those changes.

(E) The date on which the tax increment financing district will expire.

(F) A copy of each resolution adopted by the



redevelopment commission that establishes or alters the tax increment financing district.

(f) A redevelopment commission and a department of redevelopment are subject to the same laws, rules, and ordinances of a general nature that apply to all other commissions or departments of the unit.

SECTION 34. IC 36-7-15.1-3.5, AS AMENDED BY P.L.87-2015, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2017]: Sec. 3.5. (a) The controller of the consolidated city is the fiscal officer of a commission subject to this chapter.

(b) The controller may obtain financial services on a contractual basis for purposes of carrying out the powers and duties of the commission and protecting the public interests related to the operations and funding of the commission. Subject to subsection (c), the controller has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the commission in accordance with the requirements of state law that apply to other funds and accounts administered by the controller.

(c) The controller may disburse funds of the commission only after the commission allows and approves the disbursement. However, the commission may, by rule or resolution, authorize the controller to make certain types of disbursements before the commission's allowance and approval at its next regular meeting.

(d) The following apply to funds of the redevelopment commission:

(1) The funds must be accounted for separately by the unit establishing the redevelopment commission and the daily balance of the funds must be maintained in a separate ledger statement.

(2) Except as provided in subsection (e), all funds designated as redevelopment commission funds must be accessible to the redevelopment commission at any time.

(3) The amount of the daily balance of redevelopment commission funds shall be not below zero (0) at any time.

(4) The funds may not be maintained or used in a manner that is intended to avoid the wavier procedures and requirements for a unit and the redevelopment commission under subsection (e).

(e) If the fiscal body of the unit determines that it is necessary to engage in short-term borrowing until the next tax collection period, the fiscal body of the unit may request approval from the redevelopment commission to waive the requirement in subsection



(d)(2). In order to waive the requirement under subsection (d)(2), the fiscal body of the unit and the redevelopment commission must adopt similar resolutions that set forth:

- (1) the amount of the funds designated as redevelopment commission funds that are no longer accessible to the redevelopment commission under the waiver; and**
- (2) an expiration date for the waiver.**

If a loan is made to a unit from funds designated as redevelopment funds, the loan must be repaid by the unit and the funds made accessible to the redevelopment commission not later than the end of the calendar year in which the funds are received by the unit.

(f) Subsections (d) and (e) do not restrict transfers or uses by a redevelopment commission made to meet commitments under a written agreement of the redevelopment commission that was entered into before January 1, 2016, if the written agreement complied with the requirements existing under the law at the time the redevelopment commission entered into the written agreement.

SECTION 35. IC 36-7-15.1-36.3, AS AMENDED BY P.L.87-2015, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 36.3. (a) Not later than April 15 of each year, the commission or its designee shall file with the mayor and the fiscal body a report setting out the commission's activities during the preceding calendar year.

(b) The report required by subsection (a) must show the names of the then qualified and acting commissioners, the names of the officers of that body, the number of regular employees and their fixed salaries or compensation, the amount of the expenditures made during the preceding year and their general purpose, an accounting of the tax increment revenues expended by any entity receiving the tax increment revenues as a grant or loan from the commission, the amount of funds on hand at the close of the calendar year, and other information necessary to disclose the activities of the commission and the results obtained.

(c) A copy of each report filed under this section must be submitted to the department of local government finance in an electronic format.

(d) The report required under subsection (a) must also include the following information set forth for each tax increment financing district regarding the previous year:

- (1) Revenues received.
- (2) Expenses paid.
- (3) Fund balances.
- (4) The amount and maturity date for all outstanding obligations.



- (5) The amount paid on outstanding obligations.
- (6) A list of all the parcels included in each tax increment financing district allocation area and the base assessed value and incremental assessed value for each parcel in the list.
- (7) To the extent that the following information has not previously been provided to the department of local government finance:**
 - (A) The year in which the tax increment financing district was established.**
 - (B) The section of the Indiana Code under which the tax increment financing district was established.**
 - (C) Whether the tax increment financing district is part of an area needing redevelopment, an economic development area, a redevelopment project area, or an urban renewal project area.**
 - (D) If applicable, the year in which the boundaries of the tax increment financing district were changed and a description of those changes.**
 - (E) The date on which the tax increment financing district will expire.**
 - (F) A copy of each resolution adopted by the redevelopment commission that establishes or alters the tax increment financing district.**

SECTION 36. IC 36-7.5-1-10, AS AMENDED BY P.L.192-2015, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 10. "Economic development project" means the following:

- (1) An economic development project described in any of the following:
 - (A) IC 36-7.5-2-1(2), ~~or~~ IC 36-7.5-2-1(3), **or IC 36-7.5-2-1(4).**
 - (B) IC 36-7.5-3-1(2) or IC 36-7.5-3-1(4).
 - (C) The Marquette Plan.
- (2) A dredging, sediment removal, or channel improvement project.

SECTION 37. IC 36-7.5-2-1, AS AMENDED BY P.L.192-2015, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 1. The northwest Indiana regional development authority is established as a separate body corporate and politic to carry out the purposes of this article by:

- (1) acquiring, constructing, equipping, owning, leasing, and financing projects and facilities for lease to or for the benefit of eligible political subdivisions under this article in accordance



with IC 36-7.5-3-1.5;

(2) funding and developing the Gary/Chicago International Airport expansion and other airport authority projects, commuter transportation district and other rail projects and services, regional bus authority projects and services, regional transportation authority projects and services, Lake Michigan marina and shoreline development projects and activities, and economic development projects in northwestern Indiana; ~~and~~

(3) assisting with the funding of infrastructure needed to sustain development of an intermodal facility in northwestern Indiana;

and

(4) studying and evaluating destination based economic development projects that have:

(A) an identified market;

(B) identified funding sources and these funding sources include at least fifty percent (50%) from nongovernmental sources; and

(C) a demonstrable short and long term local and regional economic impact, as verified by an independent economic analysis.

An economic analysis conducted under clause (C) must be submitted to the budget committee at least thirty (30) days before review is sought for the project under IC 36-7.5-3-1.5.

SECTION 38. IC 36-7.5-3-1.5, AS ADDED BY P.L.192-2015, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2016]: Sec. 1.5. (a) This section applies to revenue received by the authority to the extent that the revenue has not been pledged or otherwise obligated to pay bonds or leases entered into before July 1, 2015.

(b) The authority may expend money received under this article to fund economic development projects only to the extent that:

(1) the development board finds that the economic development project is **a destination based economic development project evaluated under IC 36-7.5-2-1(4) or is** consistent with:

(A) a duty imposed upon the development authority under section 1(2) or 1(4) of this chapter; or

(B) the Marquette Plan; and

(2) funding the project is reviewed by the state budget committee under subsection (c).

(c) The development board shall submit to the state budget committee for review and comment any proposal to fund an economic development project **(including any destination based economic**



development project) under this article. The state budget committee shall review any proposal received under this subsection and may request that the authority appear at a public meeting of the state budget committee concerning the funding proposal.

SECTION 39. IC 36-7.5-3-2, AS AMENDED BY P.L.197-2011, SECTION 152, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The development authority may do any of the following:

- (1) Finance, improve, construct, reconstruct, renovate, purchase, lease, acquire, and equip land and projects located in an eligible county or eligible municipality.
- (2) Lease land or a project to an eligible political subdivision.
- (3) Finance and construct additional improvements to projects or other capital improvements owned by the development authority and lease them to or for the benefit of an eligible political subdivision.
- (4) Acquire land or all or a portion of one (1) or more projects from an eligible political subdivision by purchase or lease and lease the land or projects back to the eligible political subdivision, with any additional improvements that may be made to the land or projects.
- (5) Acquire all or a portion of one (1) or more projects from an eligible political subdivision by purchase or lease to fund or refund indebtedness incurred on account of the projects to enable the eligible political subdivision to make a savings in debt service obligations or lease rental obligations or to obtain relief from covenants that the eligible political subdivision considers to be unduly burdensome.
- (6) Make loans, loan guarantees, and grants or provide other financial assistance to or on behalf of the following:
 - (A) A commuter transportation district.
 - (B) An airport authority or airport development authority.
 - (C) The Lake Michigan marina and shoreline development commission.
 - (D) A regional bus authority. A loan, loan guarantee, grant, or other financial assistance under this clause may be used by a regional bus authority for acquiring, improving, operating, maintaining, financing, and supporting the following:
 - (i) Bus services (including fixed route services and flexible or demand-responsive services) that are a component of a public transportation system.
 - (ii) Bus terminals, stations, or facilities or other regional bus



authority projects.

(E) A regional transportation authority.

(F) A member municipality that is eligible to make an appointment to the development board under IC 36-7.5-2-3(b)(2) and that has pledged admissions tax revenue for a bond anticipation note after March 31, 2014, and before June 30, 2015. However, a loan made to such a member municipality before June 30, 2016, under this clause must have a term of not more than ten (10) years, must require annual level debt service payments, and must have a market based interest rate. If a member municipality defaults on the repayment of a loan made under this clause, the development authority shall notify the treasurer of state of the default and the treasurer of state shall:

(i) withhold from any funds held for distribution to the municipality under IC 4-33-12, or IC 4-33-13 an amount sufficient to cure the default; and

(ii) pay that amount to the development authority.

(7) Provide funding to assist a railroad that is providing commuter transportation services in an eligible county or eligible municipality.

(8) Provide funding to assist an airport authority located in an eligible county or eligible municipality in the construction, reconstruction, renovation, purchase, lease, acquisition, and equipping of an airport facility or airport project.

(9) Provide funding to assist in the development of an intermodal facility to facilitate the interchange and movement of freight.

(10) Provide funding to assist the Lake Michigan marina and shoreline development commission in carrying out the purposes of IC 36-7-13.5.

(11) Provide funding for economic development projects in an eligible county or eligible municipality.

(12) Hold, use, lease, rent, purchase, acquire, and dispose of by purchase, exchange, gift, bequest, grant, condemnation, lease, or sublease, on the terms and conditions determined by the development authority, any real or personal property located in an eligible county or eligible municipality.

(13) After giving notice, enter upon any lots or lands for the purpose of surveying or examining them to determine the location of a project.

(14) Make or enter into all contracts and agreements necessary or



incidental to the performance of its duties and the execution of its powers under this article.

(15) Sue, be sued, plead, and be impleaded.

(16) Design, order, contract for, and construct, reconstruct, and renovate a project or improvements to a project.

(17) Appoint an executive director and employ appraisers, real estate experts, engineers, architects, surveyors, attorneys, accountants, auditors, clerks, construction managers, and any consultants or employees that are necessary or desired by the development authority in exercising its powers or carrying out its duties under this article.

(18) Accept loans, grants, and other forms of financial assistance from the federal government, the state government, a political subdivision, or any other public or private source.

(19) Use the development authority's funds to match federal grants or make loans, loan guarantees, or grants to carry out the development authority's powers and duties under this article.

(20) Except as prohibited by law, take any action necessary to carry out this article.

(b) If the development authority is unable to agree with the owners, lessees, or occupants of any real property selected for the purposes of this article, the development authority may proceed under IC 32-24-1 to procure the condemnation of the property. The development authority may not institute a proceeding until it has adopted a resolution that:

(1) describes the real property sought to be acquired and the purpose for which the real property is to be used;

(2) declares that the public interest and necessity require the acquisition by the development authority of the property involved; and

(3) sets out any other facts that the development authority considers necessary or pertinent.

The resolution is conclusive evidence of the public necessity of the proposed acquisition.

SECTION 40. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring in 2008 through 2011.

(c) As used in this SECTION, "eligible property" means real property for which a charitable exemption from property taxes



was granted for the 2012 through 2015 assessment dates that consists of:

- (1) a building owned, occupied, and used for the charitable fundraising activities described in subsection (d) during 2008 through 2015; and
- (2) a parking lot that serves the building described in subdivision (1) during 2008 through 2015.

(d) As used in this SECTION, "qualified taxpayer" refers to an Indiana domestic nonprofit corporation that from 2008 through 2015:

- (1) owned the eligible property;
- (2) held a charity gaming license issued by the Indiana gaming commission under IC 4-32.2; and
- (3) used the eligible property to conduct charitable fundraising activities to support its boarding high school.

(e) A qualified taxpayer may, before September 1, 2016, file property tax exemption applications and supporting documents claiming a property tax exemption under IC 6-1.1-10-16 and this SECTION for the eligible property for the 2008 through 2011 assessment dates.

(f) A property tax exemption application filed under subsection (e) by a qualified taxpayer is considered to have been timely filed.

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e) and the county assessor finds that the eligible property would have qualified for an exemption under IC 6-1.1-10-16 for an assessment date described in subsection (e) if the property tax exemption application had been filed under IC 6-1.1-11 in a timely manner for that assessment date, the following apply:

- (1) The property tax exemption for the eligible property shall be allowed and granted for that assessment date by the county assessor and county auditor.
- (2) The qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property for that assessment date.

(h) The exemption allowed by this SECTION shall be applied without the need for any further ruling or action by the county assessor, the county auditor, or the county property tax assessment board of appeals of the county in which the eligible property is located or by the Indiana board of tax review.

(i) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for



an assessment date described in subsection (e), the eligible taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim in IC 6-1.1-26, any claim for a refund filed by an eligible taxpayer under this subsection before September 1, 2016, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(j) This SECTION expires July 1, 2018.

SECTION 41. [EFFECTIVE JANUARY 1, 2008 (RETROACTIVE)] (a) This SECTION applies to a taxpayer notwithstanding IC 6-1.1-11 or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date (as defined in IC 6-1.1-1-2) occurring after December 31, 2007, and before January 1, 2011.

(c) As used in this SECTION, "taxpayer" refers to an Indiana nonprofit corporation that owns a hospital and associated office buildings used for medical purposes.

(d) A taxpayer, after January 15, 2016, and before May 1, 2016, may file in any manner consistent with IC 6-1.1-36-1.5 property tax exemption applications, along with any supporting documents, claiming exemptions from real property taxes under IC 6-1.1-10-16 or IC 6-1.1-10-18.5 for any assessment date described in subsection (b).

(e) If the real property for which an exemption application is filed under this SECTION would have qualified for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-18.5 for an assessment date described in subsection (b) if an exemption application had been timely filed:

- (1) the property tax exemption is allowed; and
- (2) the property tax exemption application filed under this SECTION is considered to have been timely filed.

(f) A taxpayer is considered to be the owner of the real property and is entitled to the exemption from real property tax as claimed on any property tax exemption application filed under this SECTION, regardless of whether:

- (1) a property tax exemption application was previously filed for the same or similar property for the assessment date;
- (2) the county property tax assessment board of appeals has issued a final determination regarding any previously filed property tax exemption application for the assessment date;
- (3) the taxpayer or any entity affiliated with the taxpayer



appealed any denial of a previously filed property tax exemption application for the assessment date; or

(4) the records of the county in which the property subject to the property tax exemption application at any time before January 1, 2011, identified the taxpayer as the owner of the property for which a property tax exemption is claimed.

(g) The property tax exemptions claimed by a taxpayer under this SECTION are considered approved without further action being required by the county assessor or the county property tax assessment board of appeals for the county in which the property subject to the property tax exemption application is located. This exemption approval is final and may not be appealed by the county assessor, the county property tax assessment board of appeals, or any member of the county property tax assessment board of appeals.

(h) A taxpayer who files a property tax exemption application under this SECTION is not entitled to a refund of real property tax paid with respect to the property for which a property tax exemption is approved under this SECTION.

(i) The auditor of the county in which a property subject to any property tax exemption application that is allowed under this SECTION is located shall remove all penalties assigned to the property as of January 1, 2016. The penalties shall be removed regardless of when they accrued and whether they relate to an assessment date identified in subsection (b) or a different assessment date.

(j) This SECTION expires January 1, 2018.

SECTION 42. [EFFECTIVE UPON PASSAGE] (a) Before June 15, 2016, all the money remaining from the appropriation from the tobacco master settlement agreement fund that was made in HEA 1001-2015, SECTION 8, for the state department of health for the safety PIN program for state fiscal year 2015-2016 shall be transferred to the safety PIN grant fund established by IC 16-46-14-2.

(b) This SECTION expires June 30, 2017.

SECTION 43. An emergency is declared for this act.



Speaker of the House of Representatives

President of the Senate

President Pro Tempore

Governor of the State of Indiana

Date: _____ Time: _____

