

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

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2019 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 272

AN ACT to amend the Indiana Code concerning state offices and administration.

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

SECTION 1. IC 4-3-21.5-4, AS ADDED BY P.L.228-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. The task force consists of the following members:

- (1) The lieutenant governor or the lieutenant governor's designee.
- (2) ~~The director of the Indiana office of defense development.~~
The secretary of commerce or the secretary of commerce's designee.
- (3) The following members chosen by the military assets in their geographic areas:
 - (A) One (1) member representing the Southern Indiana Defense Network.
 - (B) One (1) member representing Radius Indiana.
 - (C) One (1) member representing greater Fort Wayne, Indiana.
 - (D) One (1) member representing the Defense Finance and Accounting Service, Lawrence, Indiana.
 - (E) One (1) member representing the Grissom Regional Defense Alliance.
 - (F) One (1) member representing the West Central Indiana Defense Network.
 - (G) One (1) member representing the Michigan City Coast

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Guard Station.

SECTION 2. IC 4-3-27-5, AS AMENDED BY P.L.143-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) The membership of the governor's workforce cabinet established under section 3 of this chapter consists of at least twenty-three (23) members as follows:

- (1) A chairperson appointed by the governor.
- (2) The secretary of career connections and talent.
- (3) The commissioner of the department of workforce development.
- (4) ~~The president of the Indiana economic development corporation.~~ **The secretary of commerce or the secretary of commerce's designee.**
- (5) The commissioner of the Indiana commission for higher education.
- (6) The superintendent of public instruction.
- (7) The president of Ivy Tech Community College.
- (8) The president of Vincennes University.
- (9) A member appointed by the governor who is an apprenticeship coordinator of a joint labor-management apprenticeship program approved by the United States Department of Labor, Employment and Training Administration, Office of Apprenticeship.
- (10) A member representing high school career and technical education directors appointed by the governor in consultation with the Indiana Association of Career and Technical Education Districts.
- (11) A member representing manufacturing appointed by the governor in consultation with the Indiana Manufacturers Association.
- (12) A member representing a minority business enterprise appointed by the governor.
- (13) A member representing a women's business enterprise appointed by the governor.
- (14) A member representing a veteran owned business appointed by the governor.
- (15) A member representing the nonunion and construction trades appointed by the governor in consultation with the Associated Builders and Contractors, Inc., and the Indiana Builders Association.
- (16) A business owner appointed by the governor in consultation with the Indiana Chamber of Commerce.

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(17) A small business owner appointed by the governor in consultation with the National Federation of Independent Businesses.

(18) A member of a community-based organization appointed by the governor.

(19) Three (3) at-large business owners appointed by the governor, one (1) of whom is a business owner who employs less than fifty (50) employees.

(20) A member of the house of representatives appointed by the speaker of the house of representatives who serves as a nonvoting member.

(21) A member of the senate appointed by the president pro tempore of the senate who serves as a nonvoting member.

(22) Any additional members designated and appointed by the governor.

(b) The members appointed under subsection (a)(11) through (a)(19) must be geographically diverse.

SECTION 3. IC 4-4-34 IS REPEALED [EFFECTIVE JULY 1, 2020]. (Indiana Office of Defense Development).

SECTION 4. IC 5-28-4-4, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. **(a) Except as provided by subsection (b),** the governor shall serve as chairperson of the board.

(b) If the governor is unable to participate as chairperson for a meeting of the board, the governor may designate a member of the board appointed under section 2(a)(2) of this chapter to serve as acting chairperson.

SECTION 5. IC 5-28-8-7, AS ADDED BY P.L.4-2005, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 7. The auditor of state shall draw warrants on the treasurer of state in payment of properly prepared vouchers signed by the ~~president of the corporation or the president's designee.~~ **secretary of commerce or the secretary of commerce's designee.**

SECTION 6. IC 5-33-4-2, AS ADDED BY P.L.78-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 2. The board is composed of the following seven (7) members, none of whom may be members of the general assembly:

(1) The governor or a designee of the governor.

(2) The ~~president of the Indiana economic development corporation~~ **secretary of commerce** or a designee of the ~~president~~ **secretary** who is a full-time employee of the Indiana economic development corporation.



(3) Five (5) members of the private sector tourism industry, appointed by the governor. The governor may consider individuals with experience in any of the following areas or occupations in making appointments under this subdivision:

- (A) Food and beverage service.
- (B) Lodging.
- (C) Attractions.
- (D) Destination marketing.
- (E) Hospitality and tourism management educator.
- (F) Tourism industry professional.

SECTION 7. IC 6-3.1-11-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. As used in this chapter, "taxpayer" means any person, corporation, limited liability company, partnership, or other entity that has any state tax liability and that is the owner or developer of an industrial recovery site. The term includes a ~~lessee~~ **an assignee** that is assigned some part of a credit under section 16(c) of this chapter.

SECTION 8. IC 6-3.1-11-16, AS AMENDED BY P.L.204-2016, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: 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. The taxpayer may assign any part of the credit that the taxpayer may claim under this chapter. 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. **If a taxpayer assigns a part of a credit during a taxable year, the assignee may not subsequently assign all or part of the credit to another**



taxpayer. A taxpayer may make only one (1) assignment of a credit. Before a credit may be assigned, the taxpayer must notify the corporation of the assignment of the credit in the manner prescribed by the corporation. An assignment of a credit must be in writing, and both the taxpayer and assignee shall report the assignment on the taxpayer's and the assignee's state tax returns for the year in which the assignment is made, in the manner prescribed by the department. A taxpayer may not receive value in connection with an assignment under this section that exceeds the value of the part of the credit assigned.

SECTION 9. IC 6-3.1-13-13, AS AMENDED BY P.L.167-2014, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) The corporation may make credit awards under this chapter for any of the following:

- (1) To foster job creation in Indiana.
- (2) To foster job retention in Indiana.
- (3) For taxable years beginning after December 31, 2014, and before January 1, 2019, to foster employment in Indiana of students who participate in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification.

(b) The credit shall be claimed for the taxable years specified in the taxpayer's tax credit agreement.

SECTION 10. IC 6-3.1-13-14, AS AMENDED BY P.L.145-2016, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 14. (a) A person that proposes a project to create new jobs in Indiana may apply, as provided in section 15 of this chapter, to the corporation to enter into an agreement for a tax credit under this chapter.

(b) A person that proposes to retain existing jobs in Indiana may apply, as provided in section 15.5 of this chapter, to the corporation to enter into an agreement for a tax credit under this chapter.

(c) This subsection applies to taxable years beginning after December 31, 2014, and before January 1, 2019: A person that proposes to employ in Indiana students who have participated in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification may apply, as provided in section 15.7 of this chapter, to the corporation to enter into an agreement for a tax credit under this chapter.

(d) (c) The corporation shall prescribe the form of the application.

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SECTION 11. IC 6-3.1-13-15.7 IS REPEALED [EFFECTIVE JULY 1, 2020]. Sec. 15.7: (a) This section applies to an application proposing to employ students who have participated in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification:

(b) A taxpayer who wishes to claim the credit provided by this chapter for employment of candidates to which this section applies may submit an application to the corporation after June 30, 2014, for a taxable year beginning after December 31, 2014, and before January 1, 2019, in the manner prescribed by the corporation:

(c) After receipt of an application, the corporation may enter into an agreement with the applicant for a tax credit under this chapter if the corporation determines that the applicant:

- (1) participates in at least one (1) cooperative arrangement with an educational institution for the training of students in high wage, high demand jobs that require an industry certification; and
- (2) meets any additional eligibility conditions established by the corporation:

(d) The corporation may consult with the Indiana career council to develop eligibility and performance conditions that an applicant must meet to qualify for a credit award to which this section applies:

(e) The aggregate amount of tax credits awarded under this section for a state fiscal year may not exceed two million five hundred thousand dollars (\$2,500,000):

SECTION 12. IC 6-3.1-13-19.7 IS REPEALED [EFFECTIVE JULY 1, 2020]. Sec. 19.7: (a) In the case of a credit awarded for employment in Indiana of students who have participated in a course of study that includes a cooperative arrangement between an educational institution and an employer for the training of students in high wage, high demand jobs that require an industry certification, the corporation shall enter into an agreement with an applicant that is awarded a credit under this chapter. The agreement must include all the following:

- (1) A detailed description of the applicant's own cooperative arrangements between the applicant and educational institutions for the training of students in high wage, high demand jobs that require an industry certification:
- (2) The duration of the tax credit and the first taxable year for which the credit may be claimed:
- (3) The credit amount that will be allowed for each taxable year:
- (4) A requirement that the taxpayer shall maintain the applicant's cooperative arrangements between the applicant and educational



institutions for the training of students in high wage, high demand jobs that require an industry certification for at least two (2) years following the last taxable year in which the applicant claims the tax credit or carries over an unused part of the tax credit under section 18 of this chapter. A taxpayer is subject to an assessment under section 22 of this chapter for noncompliance with the requirement described in this subdivision.

(5) A specific method for determining the number of employees who:

(A) were students who participated in a course of study that included a cooperative arrangement between an employer and an educational institution for the training of students in high wage, high demand jobs that require an industry certification; and

(B) are employed during a taxable year.

(6) A requirement that the taxpayer annually shall report to the corporation:

(A) the number of employees who participated in a course of study that includes a cooperative arrangement between an employer and an educational institution for the training of students in high wage, high demand jobs that require an industry certification;

(B) the income tax revenue withheld in connection with the employees described in clause (A); and

(C) any other information the corporation needs to perform the corporation's duties under this chapter.

(7) A requirement that the corporation is authorized to verify with the appropriate state agencies the information reported under subdivision (6); and after doing so shall issue a certificate to the taxpayer stating that the information has been verified.

(8) A requirement that the taxpayer shall provide written notification to the corporation not more than thirty (30) days after the taxpayer makes or receives a proposal that would transfer the taxpayer's state tax liability obligations to a successor taxpayer.

(9) Any other performance conditions that the corporation determines are appropriate.

(b) A taxpayer who is awarded a credit under this chapter for employees who participated in a course of study that included a cooperative agreement between an employer and an educational institution for the training of students in high wage, high demand jobs that require an industry certification may claim the credit only for employees whose course of study included a cooperative arrangement



between the taxpayer and an educational institution for the training of students in high wage, high demand jobs that require an industry certification.



President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____

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