Journal of the House

State of Indiana

121st General Assembly — First Regular Session

Forty-Ninth Day — **Thursday Morning** — **April 18, 2019**

The invocation was offered by Reverend Doctor Timothy Williams of Good Hope Baptist Church in Ft. Wayne, a guest of Representative GiaQuinta.

The House convened at 10:00 a.m. with Speaker Brian C. Bosma in the Chair.

The Pledge of Allegiance to the Flag was led by Representative GiaQuinta.

The Speaker ordered the roll of the House to be called:

Abbott
Austin ☐
Aylesworth
Bacon
Baird ☐
Barrett ☐
Bartels
Bartlett
Bauer
Beck
Behning
Borders
Boy
T. Brown ☐
Burton
Campbell ☐
Candelaria Reardon
Carbaugh
Cherry ☐
Chyung
Clere
Cook
Davisson
Deal
DeLaney ☐
DeVon
Dvorak ☐
Eberhart ☐
Ellington
Engleman
Errington
Fleming
Forestal ☐
Frizzell
Frye ☐
GiaQuinta
Goodin
Goodrich ☐
Gutwein ☐
Hamilton ☐
Harris ☐
Hatcher
Hatfield ☐
Heaton
Heine
Hostettler
Huston ☐
Jackson ☐
Jordan
Judy
Karickhoff
Kirchhofer
Klinker
Lauer
Lehe
Lehman
Leonard
Lindauer
Lucas
Lyness
Macer
Mahan
Manning
May
Mayfield ☐
McNamara
Miller
Moed
Morris
Morrison
Moseley
Negele ☐
Nisly
Pfaff
Pierce ☐
Porter ☐
Prescott ☐
Pressel
Pryor
Saunders ☐
Schaibley
Shackleford
Smaltz
V. Smith ☐
Soliday
Speedy
Steuerwald
Stutzman
Sullivan ☐
Summers
Thompson ☐
Torr
VanNatter
Wesco
Wolkins
Wright ☐
J. Young
Zent
Ziemke
Mr. Speaker

Roll Call 551: 72 present; 28 excused. The Speaker announced a quorum in attendance. [*NOTE*: ☐ *indicates those who were excused*.]

HOUSE MOTION

Mr. Speaker: I move that when we do adjourn, we adjourn until Monday, April 22, 2019, at 10:00 a.m.

LEHMAN

The motion was adopted by a constitutional majority.

The Speaker yielded the gavel to the Deputy Speaker Pro Tempore, Representative Karickhoff.

RESOLUTIONS ON FIRST READING

Senate Concurrent Resolution 73

The Speaker handed down Senate Concurrent Resolution 73, sponsored by Speaker Bosma:

A CONCURRENT RESOLUTION honoring the relationship between Japan and the State of Indiana.

Whereas, The Japan and State of Indiana relationship is sustained by the mutual support given to each other, as demonstrated by their robust economic partnership, marked by prosperity and mutual esteem, which has yielded over 67,000 jobs, and which will continue to advance the economic expansion of both regions;

Whereas, Among all U.S. states, Indiana has the largest amount of Japanese investment per capita;

Whereas, Japan and the State of Indiana enjoy vibrant bilateral trade which continues to grow, with Japan ranked as Indiana's third largest export partner, exporting over $2 billion of Indiana-made goods to Japan in 2018;

Whereas, Beginning in the 1980s, the number of Japanese companies in the State of Indiana has steadily increased from less than 20 to now more than 320, aided by the Indiana Economic Development Corporation, which has promoted the state's pro-business climate and assisted Japanese companies to grow and thrive;

Whereas, Japan and the State of Indiana have cultivated a lasting friendship, exemplified by the sister-state relationship between Indiana and Tochigi Prefecture, which in July 2019, celebrates 20 years of friendship and exchange;

Whereas, The 20 years of friendship and exchange is further demonstrated by the 13 additional sister-city relationships between Japan and Indiana;

Whereas, Japan and the State of Indiana enjoy a history of educational exchange, as more than 4,240 students at 41 schools across Indiana engage in Japanese language programs,

and many Japan and Indiana educational institutions maintain collaborative partnerships; and

Whereas, Japan and the State of Indiana share a commitment to upholding democracy, freedom, cultural connections, and the rule of law, and continue steadfastly in the promotion of these shared values: Therefore,

Be it resolved by the Senate of the General Assembly of the State of Indiana, the House of Representatives concurring:

SECTION 1. That the Indiana General Assembly honors the long and rich history of friendship and economic partnership between Japan and the State of Indiana.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this resolution to Consul-General Naoki Ito

The resolution was read a first time and adopted by voice vote. The Clerk was directed to inform the Senate of the passage of the resolution.

House Resolution 78

Representative Behning and Speaker Bosma introduced House Resolution 78:

A HOUSE RESOLUTION honoring Representative Dave Frizzell.

Whereas, Representative Dave Frizzell will be leaving the House Chamber for the last time at the end of the 2019 legislative session;

Whereas, Representative Frizzell was first elected to represent the citizens of House District 93 in 1992;

Whereas, During his time in the House of Representatives, Representative Frizzell served as chairman of the House Committee on Family, Children and Human Affairs, where he was a strong advocate for Hoosier children;

Whereas, Representative Frizzell also served on the House Committees on Public Health and Utilities, Energy and Telecommunications, among others;

Whereas, Representative Frizzell has also served the House Republican Caucus as Assistant Majority Floor Leader and Assistant Majority Whip;

Whereas, Representative Frizzell was born in Baltimore, Maryland, settled in Indiana in 1978, and moved to House District 93 in 1985;

Whereas, Representative Frizzell married life-long Hoosier Valda VanNess in 1980 and started his family in 1982;

Whereas, Representative Frizzell and Valda have two sons and nine grandchildren and are active covenant partners at City Life Church in Greenwood, Indiana;

Whereas, Since his election to the Indiana House of Representatives, Representative Frizzell has served in numerous leadership positions for the American Legislative Exchange Council, including as the 2012 National Chairman, and was named their Legislator of the Year in 2014; and

Whereas, Representative Frizzell has served his constituency loyally and faithfully since his election to the House of Representatives: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:

SECTION 1. That the Indiana House of Representatives bids a fond farewell to Representative Dave Frizzell. The House of Representatives has seen only good things during his tenure. Legislators and staff alike will miss him greatly. His departure will leave a void that will never be truly filled.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit copies of this resolution to Representative Dave Frizzell and his family.

The resolution was read a first time and adopted by voice vote.

The Deputy Speaker Pro Tempore yielded the gavel to the Speaker.

Representatives Austin, Baird, Barrett, T. Brown, Campbell, Cherry, DeLaney, Dvorak, Goodrich, Gutwein, Hamilton, Harris, Hatfield, Huston, Jackson, Mayfield, Pierce, Prescott, Saunders, Thompson and Wright, who had been excused, are now present.

Representative Manning, who had been present, is now excused.

MOTIONS TO DISSENT FROM SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1059 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

CARBAUGH

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1238 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

SOLIDAY

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1278 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

WOLKINS

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1486 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

BARTELS

Motion prevailed.

MOTIONS TO CONCUR IN SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1136.

BURTON

Roll Call 552: yeas 68, nays 23. Motion prevailed.

Representatives Negele and Sullivan, who had been excused, are now present.

Representative Baird, who had been present, is now excused.

HOUSE MOTION

Mr. Speaker: I move that the House reconsider its actions whereby it dissented from the Senate amendments to Engrossed House Bill 1177 and that the House now concur in the Senate amendments to said bill.

ZIEMKE

Roll Call 553: yeas 91, nays 1. Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1668.

LAUER

Roll Call 554: yeas 91, nays 0. Motion prevailed.

ACTION ON RULES SUSPENSIONS AND CONFERENCE COMMITTEE REPORTS

COMMITTEE REPORT

Mr. Speaker: Your Committee on Rules and Legislative Procedures has had under consideration House Rule 161.1 and recommends that it be suspended so that the following conference committee reports are eligible for consideration after April 15, 2019: we further recommend that House Rule 163.1 be suspended so that the following conference committee reports may be laid over on the members' desks for 18 hours, so that they may be eligible to be placed before the House for action:

Engrossed House Bills 1056, 1171, 1402 and 1405

Engrossed Senate Bills 33, 85 and 228.

LEONARD, Chair

Report adopted.

HOUSE MOTION

Mr. Speaker: I move House Rule 161.1 be suspended so that the following conference committee reports are eligible for consideration after April 15, 2019, and that House Rule 163.1 be suspended so that the following conference committee reports may be laid over on the members' desks for 18 hours, so that they may be eligible to be placed before the House for action:

Engrossed House Bills 1056, 1171, 1402 and 1405

Engrossed Senate Bills 33, 85 and 228..

LEONARD, Chair

Motion prevailed.

Representatives Behning and Sullivan, who had been present, are now excused.

CONFERENCE COMMITTEE REPORT
EHB 1171–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed Senate Amendments to Engrossed House Bill 1171 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 25-28.5-1-18.1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 18.1. (a) An individual age seventeen (17) years or older wanting to be registered by the commission as an apprentice plumber shall, on a form provided by the commission, make application for registration. The applicant shall also provide to the commission a statement signed by a licensed plumbing contractor or journeyman plumber who is the employer of the applicant that the prospective apprentice is the employer's employee and will work under the direct and immediate personal supervision of a licensed contractor or journeyman plumber.

(b) If the commission approves the application for registration, it shall issue a certificate of registration as an apprentice plumber to the applicant.

(c) Except as provided in subsection (d), an individual may apply to be a registered apprentice plumber under this section and may work under the direct and immediate personal supervision of a licensed plumbing contractor or journeyman plumber for one (1) year, so long as the individual has applied for acceptance in a commission approved apprenticeship program. The requirements of this subsection are met even if the individual:

(1) is awaiting a response from the apprenticeship program; or

(2) has been placed on the apprenticeship program's waiting list;

at the time that the individual is working under the supervision of the licensed plumbing contractor or journeyman plumber.

(d) A registered apprentice plumber under subsection (c) shall discontinue working under the direct and immediate personal supervision of a licensed plumbing contractor or journeyman if any of the following events occurs:

(1) The registered apprentice plumber is not accepted into an apprenticeship program.

(2) The registered apprentice plumber is removed from the apprenticeship program's waiting list and does not begin the apprenticeship program.

(3) The registered apprentice plumber does not begin the apprenticeship program and remains on the apprenticeship program's waiting list for a period longer than one (1) year.

(4) The registered apprentice plumber withdraws the application submitted to the apprenticeship program.

(e) A licensed plumbing contractor or journeyman supervising a registered apprentice plumber under subsection (c) must notify the commission of the occurrence of an event described under subsection (d).

SECTION 2. [EFFECTIVE JULY 1, 2019] **(a) Before September 1, 2019, the Indiana plumbing commission shall amend 860 IAC 2-1 to conform with the requirements of IC 25-28.5-1-18.1, as amended by this act. The plumbing commission may adopt emergency rules in the manner provided by IC 4-22-2-37.1 to implement this SECTION and IC 25-28.5-1-18.1, as amended by this act. An emergency rule adopted under this SECTION expires on the earliest of the following:**

(1) The date specified in the emergency rule.

(2) The date another emergency rule or a permanent rule repeals or supersedes the previously adopted emergency rule.

(b) This SECTION expires July 1, 2022.

(Reference is to EHB 1171 as printed March 22, 2019.)

MORRIS	BROWN
BECK	NEIZGODSKI
House Conferees	Senate Conferees

Roll Call 555: yeas 89, nays 0. Report adopted.

CONFERENCE COMMITTEE REPORT
EHB 1402–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed Senate Amendments to Engrossed House Bill 1402 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended

as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 6-9-2.5-1, AS AMENDED BY P.L.119-2012, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 1. This chapter applies to ~~a~~ **Vanderburgh** County. ~~having a population of more than one hundred seventy-five thousand (175,000) but less than one hundred eighty-five thousand (185,000).~~

SECTION 2. IC 6-9-2.5-1.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 1.1. The following definitions apply throughout this chapter:**

(1) "County" refers to the county specified in section 1 of this chapter.

(2) "New business" means a business entity, organization, or association that:

(A) reasonably establishes an intent to have at least two hundred (200) patrons to rent rooms, lodgings, or accommodations for periods of less than thirty (30) days in any commercial hotel, motel, inn, tourist camp, or tourist cabin that is located in the county; and

(B) has not received a financial incentive from the county during the immediately preceding five (5) calendar years.

(3) "Operating expenses" means expenses incurred in the ordinary course of business operations. The term does not include expenditures:

(A) for constructing, repairing, or maintaining public streets or sidewalks; or

(B) for a person (as defined in IC 6-2.5-1-3) or a governmental entity to provide security for a convention held at a convention center in the county.

SECTION 3. IC 6-9-2.5-7.5, AS AMENDED BY P.L.190-2014, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7.5. (a) The county treasurer shall establish a tourism capital improvement fund.

(b) The county treasurer shall deposit money in the tourism capital improvement fund as follows:

(1) Before January 1, ~~2020,~~ **2026,** the county treasurer shall deposit in the tourism capital improvement fund the amount of money received under section 6 of this chapter that is generated by a three and one-half percent (3.5%) rate.

(2) After December 31, ~~2019,~~ **2025,** the county treasurer shall deposit in the tourism capital improvement fund the amount of money received under section 6 of this chapter that is generated by a four and one-half percent (4.5%) rate.

(c) The commission may transfer money in the tourism capital improvement fund to:

(1) the county government, a city government, or a separate body corporate and politic in a county described in section 1 of this chapter; or

(2) any Indiana nonprofit corporation;

for the purpose of making capital improvements in the county that promote conventions, tourism, or recreation. The commission may transfer money under this section only after approving the transfer. Transfers shall be made quarterly or less frequently under this section.

SECTION 4. IC 6-9-2.5-7.7, AS AMENDED BY P.L.190-2014, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 7.7. **(a) As used in this section, "fund" refers to the convention center operating, capital improvement, and financial incentive fund established under subsection (b).**

~~(a)~~ **(b)** The county treasurer shall establish a convention center operating, **capital improvement, and financial incentive** fund.

~~(b)~~ **(c)** Before January 1, ~~2020,~~ **2026,** the county treasurer shall deposit in the ~~convention center operating~~ fund the amount of money received under section 6 of this chapter that is generated by a two percent (2%) rate. ~~Money in the fund must be expended for the operating expenses of a convention center.~~

~~(c)~~ **(d)** After December 31, ~~2019,~~ **2025,** the county treasurer shall deposit in the ~~convention center operating~~ fund the amount of money received under section 6 of this chapter that is generated by a one percent (1%) rate. ~~Money in the fund must be expended for the operating expenses of a convention center with the unused balance transferred on January 1 of each year to the tourism capital improvement fund.~~

(e) Money in the fund may be expended only for the following:

(1) Operating expenses of a convention center located in the county.

(2) Capital improvements to a convention center located in the county.

(3) Financial incentives to attract, promote, or encourage new business conventions, trade shows, or special events held at a convention center located in the county.

(f) A financial incentive described in subsection (e)(3) may not be distributed to a new business for at least thirty (30) days after the conclusion of a convention, trade show, or special event that is held by the new business at a convention center located in the county.

SECTION 5. IC 6-9-3-4, AS AMENDED BY P.L.175-2018, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. (a) In counties to which this chapter applies, there shall be levied each year a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms or lodgings or accommodations in any commercial hotel, motel, inn, tourist camp, or tourist cabin. However, this tax does not apply to the renting or furnishing of rooms, lodgings, or accommodations to a person for a period of thirty (30) days or more.

(b) ~~Such~~ **The** tax shall be at the rate of four percent (4%) on the gross retail income derived from lodging income only and shall be in addition to the state gross retail tax imposed on such persons by IC 6-2.5. **The tax rate may be increased to not more than six percent (6%) by the adoption of substantially similar ordinances by the county fiscal body of each of the counties to which this chapter applies.**

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected pursuant to IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration shall be applicable to the imposition and administration of the tax imposed by this section except to the extent such provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. Specifically, and not in limitation of the foregoing sentence, the terms "person" and "gross retail income" shall have the same meaning in this section as they have in IC 6-2.5.

(e) If the tax is paid to the department of state revenue, the returns to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may by rule determine.

(f) If the tax is paid to the department of state revenue, the amounts received from such tax shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

SECTION 6. IC 6-9-9-3, AS AMENDED BY P.L.224-2007, SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) **Except as provided in subsection (b),** the tax imposed by section 2 of this chapter ~~shall be~~ **is imposed** at the rate of seven percent (7%) on the gross income derived from lodging income only.

(b) The county fiscal body may adopt an ordinance to increase the tax rate to eight percent (8%).

~~(b)~~ **(c)** ~~At least two-sevenths (2/7)~~ of **The capital improvement board of managers shall make grants to the convention and visitor bureau in the county from** the tax proceeds paid to the capital improvement board of managers under this chapter. ~~must be used to provide~~ **A grant made to the convention and visitor bureau in the county under this subsection is to be used solely for the development and promotion of the tourism and convention industry within the county. The amount of the** grants to the convention and visitor bureau in the county ~~to be used solely for the purpose of the development and promotion of the tourism and convention industry within the county~~ **under this subsection must equal or exceed:**

(1) two-sevenths (2/7) of the tax proceeds paid to the capital improvement board of managers under this chapter, while an ordinance described in subsection (b) is not in effect in the county; or

(2) three-eighths (3/8) of the tax proceeds paid to the capital improvement board of managers under this chapter, while an ordinance described in subsection (b) is in effect in the county.

~~(c)~~ **(d)** The capital improvement board of managers may establish budgetary requirements for the convention and visitors bureau. If the convention and visitors bureau fails to conform, the board may elect to suspend funding until the bureau complies.

SECTION 7. IC 6-9-10.5-6, AS AMENDED BY P.L.175-2018, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 6. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;
(2) motel;
(3) inn;
(4) tourist cabin; ~~or~~
(5) campground space; **or**
(6) resort;

~~located in the county.~~ **in White County in which lodging is regularly furnished for consideration.**

(b) The tax may not exceed the rate of five percent (5%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(c) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(d) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(e) If the tax is paid to the department of state revenue, the taxes the department of state revenue receives under this section during a month shall be paid, by the end of the next succeeding month, to the county treasurer upon warrants issued by the auditor of state.

SECTION 8. IC 6-9-16 IS REPEALED [EFFECTIVE JULY 1, 2019]. (Howard County Innkeeper's Tax).

SECTION 9. IC 6-9-18-3, AS AMENDED BY P.L.175-2018, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 3. (a) The fiscal body of a county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;
(2) motel;
(3) boat motel;
(4) inn;
(5) college or university memorial union;
(6) college or university residence hall or dormitory; or
(7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or
(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) The tax may not exceed:

(1) the rate of five percent (5%) **in a county other than a county subject to subdivision (2); or**

(2) after June 30, 2019, the rate of eight percent (8%) in Howard County.

The tax is imposed on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) The county fiscal body may adopt an ordinance to require that the tax shall be paid monthly to the county treasurer. If such an ordinance is adopted, the tax shall be paid to the county treasurer not more than twenty (20) days after the end of the month the tax is collected. If such an ordinance is not adopted, the tax shall be imposed, paid, and collected in exactly the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

(e) All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. If the tax is paid to the department of state revenue, the return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

(f) If the tax is paid to the department of state revenue, the amounts received from the tax imposed under this section shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

SECTION 10. IC 6-9-29-5, AS ADDED BY P.L.175-2018, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 5. (a) As used in this section, "commission" refers to the following:

(1) A board of managers established under:
(A) IC 6-9-1-2 (St. Joseph County);
(B) IC 6-9-3-1 (Floyd/Clark County);
(C) IC 6-9-6-2 (LaPorte County);
(D) IC 6-9-10-2 (Wayne County); or
(E) IC 6-9-15-2 (Jefferson County).
(2) A capital improvement board of managers established under:
(A) IC 36-10-9-3 (Marion County); or
(B) IC 36-10-8 (Allen County).
(3) A commission established under:
(A) IC 6-9-10.5-9 (White County);
(B) IC 6-9-18-5 (Uniform County Innkeeper's Tax);
(C) IC 6-9-19-5 (Elkhart County);
(D) IC 6-9-32-5 (Jackson County); or
(E) IC 6-9-37-5 (Hendricks County).
(4) A convention and visitor bureau:
(A) established under IC 6-9-2-3 (Lake County); or
(B) designated as a grant recipient under ~~IC 6-9-9-3(b)~~ **IC 6-9-9-3(c)** (Allen County).
(5) A convention and visitor commission established under:
(A) IC 6-9-2.5-2 (Vanderburgh County);
(B) IC 6-9-4-2 (Monroe County);
(C) IC 6-9-7-2 (Tippecanoe County);
(D) IC 6-9-11-2 (Vigo County);
(E) IC 6-9-14-2 (Brown County); **or**
~~(F) IC 6-9-16-2 (Howard County); or~~
~~(G)~~ **(F)** IC 6-9-17-5 (Madison County).
(6) Any other similar entity that is authorized to administer funds received from an innkeeper's tax imposed under this article.

(b) Each month, the department of state revenue shall also provide summary data of the amount of the county's innkeeper's tax collections to the commission established for that county.

(c) This subsection applies only to a county that has adopted an ordinance requiring the payment of the innkeeper's tax to the county treasurer instead of the department of state revenue. The county treasurer shall determine and report to the department of state revenue before March 1 of each year the amount of innkeeper's tax collected in the county in the preceding calendar year. Not later than April 1 of each year, the department of state revenue shall provide summary data of the total amount of the county's innkeeper's tax collected in the preceding calendar year to the commission established for that county.

SECTION 11. IC 6-9-46 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 46. Performing Arts Center Admissions Tax

Sec. 1. This chapter applies only in Brown County.

Sec. 2. As used in this chapter, "indoor performing arts center" means an indoor facility providing space for entertainment events that:

(1) has a minimum capacity of at least two thousand (2,000) patrons; and

(2) is located in a geographic area that has not been annexed by a city before the adoption of the ordinance under section 3 of this chapter.

Sec. 3. (a) After January 1 but before June 1 of a year, the county fiscal body may adopt an ordinance to impose an excise tax, known as the performing arts center admissions tax, for the privilege of attending any event:

(1) held in an indoor performing arts center; and

(2) to which tickets are offered for sale to the public by:

(A) the box office of the indoor performing arts center; or

(B) an authorized agent of the indoor performing arts center.

(b) The excise tax imposed under subsection (a) does not apply to the following:

(1) An event sponsored by an educational institution or an association representing an educational institution.

(2) An event sponsored by a religious organization.

(3) An event sponsored by an organization that is considered a charitable organization by the Internal Revenue Service for federal tax purposes.

(4) An event sponsored by a political organization.

(c) If the fiscal body adopts an ordinance under subsection (a), the excise tax applies to an event ticket purchased after:

(1) June 30 of the calendar year in which the ordinance is adopted; or

(2) a later date that is set forth in the ordinance.

(d) If a county fiscal body adopts an ordinance under subsection (a), it shall immediately send a certified copy of the ordinance to the commissioner of the department of state revenue.

Sec. 4. The performing arts center admissions tax equals one dollar ($1) for each admission described in section 3 of this chapter.

Sec. 5. (a) Each person who pays a price for admission described in section 3 of this chapter is liable for the performing arts center admissions tax imposed under this chapter.

(b) The person who collects the price for admission shall collect the performing arts center admissions tax imposed under this chapter at the same time the price for admission is paid. The person shall collect the tax as an agent of the county that owns the indoor performing arts center.

Sec. 6. (a) A person who collects a performing arts center admissions tax under section 5 of this chapter shall remit the revenue collected monthly to the department of state revenue in the manner prescribed by the department. The tax collected from persons paying for admission to a particular event shall be remitted not more than fifteen (15) days after the end of the month during which the event occurred.

(b) At the time the tax revenues are remitted, the person shall report the amount of performing arts center admissions tax collected on forms prescribed by the department of state revenue.

Sec. 7. The amounts received from the performing arts center admissions tax shall be paid monthly by the treasurer of state to the county treasurer upon warrants issued by the auditor of state.

Sec. 8. (a) If a performing arts center admissions tax is imposed under this chapter, the county legislative body shall establish a county performing arts center admissions tax fund.

(b) The county treasurer shall deposit money received under section 7 of this chapter in the county performing arts center admissions tax fund.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

(d) Money in the fund may be used by the county only with regard to the indoor performing arts center and only for the following:

(1) Retiring debt related to the indoor performing arts center.

(2) Paying lease rentals related to the indoor performing arts center.

(3) Paying for costs to improve or construct infrastructure serving the indoor performing arts center.

(4) Paying for costs related to capital repairs and maintenance of the indoor performing arts center.

Sec. 9. The county may enter into an operating lease with the convention and visitors commission created by IC 6-9-14-2 and a contract with a nonprofit organization to operate the indoor performing arts center.

Sec. 10. With respect to:

(1) bonds, leases, or other obligations to which the county has pledged revenues under this chapter; and

(2) bonds issued by a lessor that are payable from lease rentals;

the general assembly covenants with the county and the purchasers or owners of the bonds or other obligations described in this section that this chapter will not be repealed or amended in any manner that will adversely affect the collection of the tax imposed under this chapter or the money deposited in the county performing arts center admissions tax fund, as long as the principal of or interest on any bonds, or the lease rentals due under any lease, are unpaid.

SECTION 12. IC 6-9-49 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 49. Attica Food and Beverage Tax

Sec. 1. This chapter applies to the city of Attica.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the later of the following:

(1) The date specified in the ordinance.

(2) The last day of the month following sixty (60) days after the date on which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the city; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) food sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The city food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the auditor of state.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by a city, the city fiscal officer shall establish a food and beverage tax receipts fund.

(b) The city fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the city only for the following purposes:

(1) Revitalization projects in the city, including the repurposing of buildings and the city's main street program.

(2) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivision (1).

Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the city.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

SECTION 13. IC 6-9-50 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 50. Danville Food and Beverage Tax

Sec. 1. This chapter applies to the town of Danville.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for the public hearing.

(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the town fiscal body adopts an ordinance under

subsection (a), the town food and beverage tax applies to transactions that occur after the later of the following:

(1) The day specified in the ordinance.

(2) The last day of the month following sixty (60) days after the date on which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the town; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) food sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The town food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5 or IC 6-9-35.

Sec. 6. A tax imposed under this chapter is imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the auditor of state.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a food and beverage tax receipts fund.

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the town only for the following purposes:

(1) Parks, trails, and sidewalk, street, and parking improvements to support tourism in the town.

(2) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

Revenue derived from the imposition of a tax under this chapter may be treated by the town as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the town.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

SECTION 14. IC 6-9-51 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 51. Greenwood Food and Beverage Tax

Sec. 1. This chapter applies to the city of Greenwood.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the city may adopt an ordinance to impose an excise tax, known as the city food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the city may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the city food and beverage tax is the only substantive issue on the agenda for that public hearing.

(b) If the city fiscal body adopts an ordinance under subsection (a), the city fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the city fiscal body adopts an ordinance under subsection (a), the city food and beverage tax applies to transactions that occur after the later of the following:

(1) The day specified in the ordinance.

(2) The last day of the month following sixty (60) days after the date on which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which a food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the city; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) food sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The city food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a

transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The city food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the city fiscal officer upon warrants issued by the auditor of state.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the city, the city fiscal officer shall establish a food and beverage tax receipts fund.

(b) The city fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the city for one (1) or more of the following purposes:

(1) To reduce the city's property tax levy for a particular year at the discretion of the city, but this use does not reduce the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for the city.

(2) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

(3) Construction, renovation, improvement, equipping, or maintenance of city capital improvements.

(4) Parks and recreation.

(5) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (3) through (4).

Revenue derived from the imposition of a tax under this chapter may be treated by the city as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the city.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

SECTION 15. IC 6-9-52 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:

Chapter 52. Whitestown Food and Beverage Tax

Sec. 1. This chapter applies to the town of Whitestown.

Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.

Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for that public hearing.

(b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state revenue.

(c) If the town fiscal body adopts an ordinance under subsection (a), the town food and beverage tax applies to transactions that occur after the later of the following:

(1) The day specified in the ordinance.

(2) The last day of the month following sixty (60) days after the date on which the ordinance is adopted.

Sec. 4. (a) Except as provided in subsection (c), a tax imposed under section 3 of this chapter applies to a transaction in which a food or beverage is furnished, prepared, or served:

(1) for consumption at a location or on equipment provided by a retail merchant;

(2) in the town; and

(3) by a retail merchant for consideration.

(b) Transactions described in subsection (a)(1) include transactions in which food or beverage is:

(1) served by a retail merchant off the merchant's premises;

(2) food sold in a heated state or heated by a retail merchant;

(3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or

(4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

(c) The town food and beverage tax does not apply to the furnishing, preparing, or serving of a food or beverage in a transaction that is exempt, or to the extent the transaction is exempt, from the state gross retail tax imposed by IC 6-2.5.

Sec. 5. The town food and beverage tax rate:

(1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and

(2) may not exceed one percent (1%);

of the gross retail income received by the merchant from the food or beverage transaction described in section 4 of this chapter. For purposes of this chapter, the gross retail income received by the retail merchant from a transaction does not include the amount of tax imposed on the transaction under IC 6-2.5.

Sec. 6. A tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 7. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the auditor of state.

Sec. 8. (a) If a tax is imposed under section 3 of this chapter by the town, the town fiscal officer shall establish a

food and beverage tax receipts fund.

(b) The town fiscal officer shall deposit in the fund all amounts received under this chapter.

(c) Money earned from the investment of money in the fund becomes a part of the fund.

Sec. 9. Money in the food and beverage tax receipts fund must be used by the town for one (1) or more of the following purposes:

(1) To reduce the town's property tax levy for a particular year at the discretion of the town, but this use does not reduce the maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for the town.

(2) For economic development purposes, including the pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations for economic development purposes.

(3) Construction, renovation, improvement, equipping, or maintenance of town capital improvements.

(4) Parks and recreation.

(5) The pledge of money under IC 5-1-14-4 for bonds, leases, or other obligations incurred for a purpose described in subdivisions (3) through (4).

Revenue derived from the imposition of a tax under this chapter may be treated by the town as additional revenue for the purpose of fixing its budget for the budget year during which the revenues are to be distributed to the town.

Sec. 10. With respect to obligations for which a pledge has been made under section 9 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

SECTION 16. IC 6-9-53 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]:

Chapter 53. Knox County Innkeeper's Tax

Sec. 1. (a) This chapter applies to a county having a population of more than thirty-eight thousand two hundred (38,200) but less than thirty-eight thousand five hundred (38,500) that had adopted an innkeeper's tax under IC 6-9-18 before July 1, 2019.

(b) The:

(1) convention, visitor, and tourism promotion fund;

(2) convention and visitor commission;

(3) innkeeper's tax rate; and

(4) tax collection procedures;

established under IC 6-9-18 before July 1, 2019, remain in effect and govern the county's innkeeper's tax until amended under this chapter.

(c) A member of the convention and visitor commission established under IC 6-9-18 before July 1, 2019, shall serve a full term of office. If a vacancy occurs, the appointing authority shall appoint a qualified replacement as provided under this chapter. The appointing authority shall make other subsequent appointments to the commission as provided under this chapter.

Sec. 2. The following terms are defined for this chapter:

(1) "Executive" and "fiscal body" have the same meanings that are prescribed by IC 36-1-2.

(2) "Gross retail income" and "person" have the same meanings that are prescribed by IC 6-2.5-1.

(3) "Grouseland Foundation, Inc." refers to the tax exempt organization located in Vincennes, Indiana, whose mission is to promote history in the local area by touring the historical site of the home of the ninth President of the United States, William Henry Harrison.

Sec. 3. (a) The fiscal body of the county may levy a tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any:

(1) hotel;

(2) motel;

(3) boat motel;

(4) inn;

(5) college or university memorial union;

(6) college or university residence hall or dormitory; or

(7) tourist cabin;

located in the county.

(b) The tax does not apply to gross income received in a transaction in which:

(1) a student rents lodgings in a college or university residence hall while that student participates in a course of study for which the student receives college credit from a college or university located in the county; or

(2) a person rents a room, lodging, or accommodations for a period of thirty (30) days or more.

(c) Subject to subsection (d), the tax may not exceed the rate of six percent (6%) on the gross retail income derived from lodging income only and is in addition to the state gross retail tax imposed under IC 6-2.5.

(d) Notwithstanding subsection (c), the tax rate imposed by the fiscal body of Knox County under this chapter may not exceed five percent (5%) if either of the following apply:

(1) The Grouseland Foundation, Inc., is dissolved.

(2) Tours of the territorial mansion and presidential site of William Henry Harrison are no longer provided.

(e) The tax shall be imposed, paid, and collected in the same manner as the state gross retail tax is imposed, paid, and collected under IC 6-2.5.

Sec. 4. All of the provisions of IC 6-2.5 relating to rights, duties, liabilities, procedures, penalties, definitions, exemptions, and administration are applicable to the imposition and administration of the tax imposed under this section except to the extent those provisions are in conflict or inconsistent with the specific provisions of this chapter or the requirements of the county treasurer. The return to be filed for the payment of the tax under this section may be either a separate return or may be combined with the return filed for the payment of the state gross retail tax as the department of state revenue may, by rule, determine.

Sec. 5. The amounts received from the tax imposed under this chapter shall be paid monthly by the treasurer of state upon warrants issued by the auditor of state as follows:

(1) If the tax rate imposed under section 3 of this chapter is five percent (5%) or less, all amounts received from the tax shall be paid to the county treasurer.

(2) If the tax rate imposed under section 3 of this chapter is more than five percent (5%), amounts received from the tax shall be allocated and paid as follows:

(A) The amount received from the tax as a result of a five percent (5%) rate shall be allocated and paid to the county treasurer.

(B) The amount received from the tax that exceeds the amount under clause (A) shall be allocated and paid to the Grouseland Foundation, Inc.

Sec. 6. (a) The county treasurer shall establish a convention, visitor, and tourism promotion fund. The county treasurer shall deposit in this fund all amounts received by the county treasurer under section 5 of this chapter.

(b) The county auditor shall issue a warrant directing the county treasurer to transfer money from the convention, visitor, and tourism promotion fund to the convention and visitor commission's treasurer if the commission submits a written request for the transfer.

(c) Money in a convention, visitor, and tourism promotion fund, or money transferred from such a fund under subsection (b), may be expended only to promote and encourage conventions, visitors, and tourism within the county. Expenditures under this subsection may include, but are not limited to, expenditures for advertising, promotional activities, trade shows, special events, and recreation.

(d) If before July 1, 1997, the county issues a bond with a pledge of revenues from the tax imposed under section 3 of this chapter, the county shall continue to expend money from the fund for that purpose until the bond is paid.

Sec. 7. (a) The county executive shall create a commission to promote the development and growth of the convention, visitor, and tourism industry in the county. If two (2) or more adjoining counties desire to establish a joint commission, the counties shall enter into an agreement under IC 36-1-7.

(b) The county executive shall determine the number of members, which must be an odd number, to be appointed to the commission. A simple majority of the members must be:

(1) engaged in a convention, visitor, or tourism business; or

(2) involved in or promoting conventions, visitors, or tourism.

If available and willing to serve, at least two (2) of the members must be engaged in the business of renting or furnishing rooms, lodging, or accommodations (as described in section 3 of this chapter). Not more than one (1) member may be affiliated with the same business entity. Not more than a simple majority of the members may be affiliated with the same political party. Each member must reside in the county. The county executive shall also determine who will make the appointments to the commission, except that the executive of the largest municipality in the county shall appoint a number of the members of the commission, which number shall be in the same ratio to the total size of the commission (rounded off to the nearest whole number) that the population of the largest municipality bears to the total population of the county.

(c) If a municipality other than the largest municipality in the county collects fifty percent (50%) or more of the tax revenue collected under this chapter during the three (3) month period following imposition of the tax, the executive of the municipality shall appoint the same number of members to the commission that the executive of the largest municipality in the county appoints under subsection (b).

(d) Except as provided in subsection (c), all terms of office of commission members begin on January 1. Initial appointments must be for staggered terms, with subsequent appointments for two (2) year terms. A member whose term expires may be reappointed to serve another term. If a vacancy occurs, the appointing authority shall appoint a qualified person to serve for the remainder of the term. If an initial appointment is not made by February 1 or a vacancy is not filled within thirty (30) days, the commission shall appoint a member by majority vote.

(e) A member of the commission may be removed for cause by the member's appointing authority.

(f) Members of the commission may not receive a salary. However, commission members are entitled to reimbursement for necessary expenses incurred in the performance of their respective duties.

(g) Each commission member, before entering the commission member's duties, shall take an oath of office in the usual form, to be endorsed upon the commission member's certificate of appointment and promptly filed with the clerk of the circuit court of the county.

(h) The commission shall meet after January 1 each year for the purpose of organization. It shall elect one (1) of its members president, another vice president, another secretary, and another treasurer. The members elected to those offices shall perform the duties pertaining to the offices. The first officers chosen shall serve from the date of their election until their successors are elected and qualified. A majority of the commission constitutes a quorum, and the concurrence of a majority of the commission is necessary to authorize any action.

Sec. 8. (a) The commission may:

(1) accept and use gifts, grants, and contributions from any public or private source, under terms and conditions that the commission considers necessary and desirable;

(2) sue and be sued;

(3) enter into contracts and agreements;

(4) make rules necessary for the conduct of its business and the accomplishment of its purposes;

(5) receive and approve, alter, or reject requests and proposals for funding by corporations qualified under subdivision (6);

(6) after its approval of a proposal, transfer money, quarterly or less frequently, from the fund established under section 6(a) of this chapter, or from money transferred from that fund to the commission's treasurer under section 6(b) of this chapter, to any Indiana not-for-profit corporation to promote and encourage conventions, visitors, or tourism in the county; and

(7) require financial or other reports from any corporation that receives funds under this chapter.

(b) All expenses of the commission shall be paid from the fund established under section 6(a) of this chapter or from money transferred from that fund to the commission's treasurer under section 6(b) of this chapter. The commission shall annually prepare a budget, taking into consideration the recommendations made by a corporation qualified under subsection (a)(6) and submit the budget to the county fiscal body for its review and approval. An expenditure may not be made under this chapter unless it is in accordance with an appropriation made by the county fiscal body in the manner provided by law.

Sec. 9. (a) The treasurer of the Grouseland Foundation, Inc., shall deposit all money received under section 5 of this chapter in a separate account of the Grouseland Foundation, Inc.

(b) The Grouseland Foundation, Inc., shall use the money received under this chapter only for the restoration, maintenance, and operations of the Indiana territorial mansion and presidential site of William Henry Harrison located at West Scott Street in the city of Vincennes.

Sec. 10. All money coming into possession of the commission or the Grouseland Foundation, Inc., 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 coming into possession of the commission or the Grouseland Foundation, Inc., are subject to audit and supervision by the state board of accounts.

Sec. 11. (a) A member of the commission who knowingly:

(1) approves the transfer of money to any person or corporation not qualified under law for that transfer; or

(2) approves a transfer for a purpose not permitted under law;

commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

Sec. 12. (a) An officer, director, or trustee of the Grouseland Foundation, Inc., who knowingly:

(1) approves the transfer of money received under this chapter to any person or corporation not qualified under law for that transfer; or

(2) approves a transfer for a purpose not permitted under law;

commits a Level 6 felony.

(b) A person who receives a transfer of money under this chapter and knowingly uses that money for any purpose not permitted under this chapter commits a Level 6 felony.

SECTION 17. IC 35-52-6-74 IS REPEALED [EFFECTIVE JULY 1, 2019]. ~~Sec. 74. IC 6-9-16-8 defines a crime concerning innkeeper's taxes.~~

SECTION 18. IC 35-52-6-81 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 81. IC 6-9-53-11 defines a crime concerning innkeeper's taxes.**

SECTION 19. IC 35-52-6-82 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: **Sec. 82. IC 6-9-53-12 defines a crime concerning innkeeper's taxes.**

SECTION 20. **An emergency is declared for this act.**

(Reference is to EHB 1402 as reprinted March 22, 2019.)

KARICKHOFF	SANDLIN
GIAQUINTA	J.D. FORD
House Conferees	Senate Conferees

Roll Call 556: yeas 70, nays 19. Report adopted.

Representative Manning, who had been excused, is now present.

CONFERENCE COMMITTEE REPORT
EHB 1405–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed Senate Amendments to Engrossed House Bill 1405 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 6-1.1-10-44, AS AMENDED BY P.L.158-2012, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 44. (a) As used in this section, "designating body" means the fiscal body of:

(1) a county that does not contain a consolidated city; or

(2) a municipality.

(b) As used in this section, "eligible business" means an entity that meets the following requirements:

(1) The entity is engaged in a business that:

(A) operates; or

(B) leases qualified property for use in;

one (1) or more facilities or data centers dedicated to computing, networking, or data storage activities.

(2) The entity's qualified property is located at a facility or data center in ~~Indiana that is located in an area designated as a high technology district area.~~ **Indiana.**

(3) The entity, the lessor of qualified property (if the entity is a lessee), and all lessees of qualified property invest in the aggregate at least ~~ten million dollars ($10,000,000)~~ **twenty-five million dollars ($25,000,000)** in real and personal property at the facility or data center after June 30, 2012.

(4) The average wage of employees who are located in the county or municipality and engaged in the operation of the facility or data center is at least one hundred twenty-five percent (125%) of the county average wage for the county in which the facility or data center operates.

(c) As used in this section, "enterprise information technology equipment" means the following:

(1) Hardware supporting computing, networking, or data storage functions, including servers and routers.

(2) Networking systems having an industry designation as equipment within the "enterprise" or "data center" class of networking systems that support the computing, networking, or data storage functions.

(3) Generators and other equipment used to ensure an uninterrupted power supply to equipment described in subdivision (1) or (2).

The term does not include computer hardware designed for single user, workstation, or departmental level use.

(d) As used in this section, "fiscal body" has the meaning set forth in IC 36-1-2-6.

~~(c) As used in this section, "high technology district area" means all or any part of the area that:~~

~~(1) is within the corporate limits of a county or municipality; and~~

~~(2) has been designated as a high technology district area by the appropriate designating body under subsection (h).~~

~~(f)~~ **(e)** As used in this section, "municipality" has the meaning set forth in IC 36-1-2-11.

~~(g)~~ **(f)** As used in this section, "qualified property" means enterprise information technology equipment purchased after June 30, 2012, and any additions to or replacements to such property.

~~(h) Before adopting a final resolution to designate a high technology district area, a designating body must first adopt a declaratory resolution provisionally finding that all or a part of the area within the designating body's jurisdiction is a high technology district area. The declaratory resolution must include a description of the affected area and must be filed with the county assessor. The designating body shall then publish notice of the adoption and the substance of the declaratory resolution in accordance with IC 5-3-1 and file a copy of the notice and the declaratory resolution with each taxing unit in the county. The notice must specify a date when the designating body will receive and hear all remonstrances and objections from interested persons. The designating body shall file the notice and the declaratory resolution with the officers of the taxing units who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 at least ten (10) days before the date for the public hearing. After the designating body considers the testimony presented at the public hearing, the designating body may adopt a second and final resolution before January 1, 2017, determining whether to designate a high technology district area and modifying, confirming, or rescinding the declaratory resolution. This determination of the designating body is final.~~

~~(i) A designating body may, after adopting a final resolution under subsection (h) designating an area as a high technology district area,~~

(g) A designating body may enter into an agreement with an eligible business to grant the eligible business a property tax exemption. In the case of a county, the exemption applies only to qualified property that is located in unincorporated territory of the county. In the case of a municipality, the exemption applies only to qualified property that is located in the municipality. The property tax exemption applies to the qualified property only if the designating body and the eligible business enter into an agreement concerning the property tax exemption. The agreement must specify the duration of the property tax exemption. The agreement may specify that if the ownership of qualified property is transferred by an eligible business, the transferee is entitled to the property tax exemption on the same terms as the transferor. If a designating body ~~adopts a final resolution under subsection (h) and~~ enters into an agreement with an eligible business, the qualified property owned by the eligible business is exempt from property taxation as provided in the resolution and the agreement.

~~(j)~~ **(h)** If a designating body ~~adopts a final resolution under subsection (h) and~~ enters into an agreement under subsection ~~(i)~~ **(g)** to provide a property tax exemption, the property tax

exemption continues for the period specified in the ~~agreement, notwithstanding the January 1, 2017, deadline to adopt a final resolution under subsection (h).~~ **agreement.**

SECTION 2. IC 6-2.5-15 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]:

Chapter 15. Gross Retail and Use Tax Exemption For Data Center Equipment

Sec. 1. As used in this chapter, "corporation" refers to the Indiana economic development corporation established under IC 5-28-3, unless context clearly denotes otherwise.

Sec. 2. As used in this chapter, "data center equipment" means computer equipment or software purchased or leased for the processing, storage, retrieval, or communication of data that is preapproved by the corporation. The term includes the following:

(1) Servers, routers, connections, monitoring and security systems, and other enabling machinery, equipment, and hardware, regardless of whether the property is affixed to or incorporated into real property.

(2) Equipment used in the operation of computer equipment or software or for the benefit of the qualified data center, including component parts, installations, refreshments, replacements, and upgrades, regardless of whether the property is affixed to or incorporated into real property.

(3) All equipment necessary for the transformation, generation, distribution, or management of electricity that is required to operate computer server equipment, including substations, generators, uninterruptible energy equipment, supplies, conduit, fuel piping and storage, cabling, duct banks, switches, switchboards, batteries, testing equipment, and backup generators.

(4) All equipment necessary to cool and maintain a controlled environment for the operation of the computer servers and other components of the data center, including chillers, mechanical equipment, refrigerant piping, fuel piping and storage, adiabatic and free cooling systems, cooling towers, water softeners, air handling units, indoor direct exchange units, fans, ducting, and filters.

(5) All water conservation systems, including facilities or mechanisms that are designed to collect, conserve, and reuse water.

(6) All computer server equipment, chassis, networking equipment, switches, racks, fiber optic and copper cabling, trays, and conduit.

(7) All conduit, ducting, and fiber optic and copper cabling that may be located outside the data center, directly related to connecting one (1) or more distributed qualified data center locations.

(8) All monitoring equipment and security systems.

(9) Modular data centers and preassembled components of any item described in this section, including components used in the manufacturing of modular data centers.

(10) All software.

(11) Other tangible and intangible personal property that is essential to the operations of a data center, excluding property used in the administration of the facility.

(12) All electricity used by qualified data center equipment, excluding electricity used in the administration of the facility.

Sec. 3. As used in this chapter, "eligible data center costs" means expenditures made after December 31, 2018, for the development, acquisition, construction, and operation of a facility to be used as a qualified data center, including costs of land, buildings, site improvements, modular data centers, computer data center equipment acquisition and permitting, lease payments, site characterization and assessment, engineering, and design used directly and exclusively in a qualified data center.

Sec. 4. As used in this chapter, "entity" means an individual, an estate, a trust, a receiver, a cooperative association, a corporation, a company, a firm, a partnership, a limited liability company, a limited liability partnership, or a joint venture.

Sec. 5. As used in this chapter, "facility" means one (1) or more tracts of land in Indiana and any structures and personal property contained on the land for the operation of a data center in either a single location or multiple distributed locations.

Sec. 6. As used in this chapter, "interest in a qualified data center" means an entity that is the owner, operator, or qualified colocation tenant in a qualified data center.

Sec. 7. As used in this chapter, "operator" means an entity, other than an owner or a qualified colocation tenant, operating a data center pursuant to a lease or other contract with the owner or a lessor. The term includes a licensed property management company, a property lessor, or any other individual or entity responsible for the control, oversight, or maintenance of a facility. The term also includes an affiliate of an operator.

Sec. 8. As used in this chapter, "owner" means an entity holding fee title to a facility. The term also includes an affiliate of an owner.

Sec. 9. As used in this chapter, "qualified colocation tenant" means an entity that contracts with the owner or operator of a qualified data center that is certified under this chapter to use or occupy all or part of the data center for a period of two (2) or more years.

Sec. 10. As used in this chapter, "qualified data center" means one (1) or more buildings that:

(1) are rehabilitated or constructed to house a group of networked server computers in one (1) physical location in order to centralize the storage, management, and dissemination of data and information pertaining to a particular business, taxonomy, or body of knowledge; and

(2) create a minimum qualified investment on or before the fifth anniversary of the issuance of the specific transaction award certificate by the department of at least:

(A) one hundred fifty million dollars ($150,000,000), if it is located in a county having a population greater than one hundred thousand (100,000);

(B) one hundred million dollars ($100,000,000), if it is located in a county having a population greater than fifty thousand (50,000) and not more than one hundred thousand (100,000); or

(C) twenty-five million dollars ($25,000,000), if it is located in a county having a population of not more than fifty thousand (50,000).

Sec. 11. As used in this chapter, "qualified data center equipment" means data center equipment located at a qualified data center.

Sec. 12. As used in this chapter, "qualified data center user" means an entity that is using qualified data center equipment.

Sec. 13. As used in this chapter, "qualified investment" means, with respect to a qualified data center, the aggregate nonduplicative eligible data center costs expended by any entity with an interest in the qualified data center.

Sec. 14. (a) A qualified data center user that holds an interest in a qualified data center may apply to the corporation for a specific transaction award certificate to make purchases, other than the purchase of utilities described in IC 6-2.5-4-5, that are exempt under this chapter. The request must be on a form prescribed by the corporation.

(b) The corporation has exclusive authority over issues related to issuing a specific transaction award certificate.

(c) If the corporation issues a specific transaction award certificate under this chapter, the certificate must state that the facility is a qualified data center.

(d) A specific transaction award certificate issued by the corporation shall expire not later than:

(A) twenty-five (25) years after the date of issuance; or

(B) fifty (50) years after the date of issuance if the qualified investment is seven hundred fifty million dollars ($750,000,000) or greater.

Sec. 15. The following apply if the corporation approves an application for a specific transaction award certificate:

(1) The corporation shall require the qualified data center user to enter into an agreement with the corporation as a condition of receiving a specific transaction award certificate under this chapter.

(2) The agreement with the corporation must include:

(A) a detailed description of the project that is the subject of the agreement;

(B) the duration of the specific transaction award certificate and the first taxable year for which the award provided by this chapter may be used; and

(C) a requirement that the qualified data center user annually report to the corporation on the amount of taxes that were not paid by the qualified data center user in connection with the purchase of data center equipment.

Sec. 16. The sale of qualified data center equipment is exempt from the state gross retail tax if the qualified data center equipment:

(1) is sold to a qualified data center user approved by the corporation under this chapter; and

(2) will be located in a qualified data center.

Sec. 17. A qualified data center user is not entitled to the exemption provided by section 16 of this chapter unless the qualified data center user provides the seller with an exemption certificate on a form prescribed by the department and a copy of the specific transaction award certificate issued by the corporation. In the case of utilities described in IC 6-2.5-4-5, the qualified data center user may issue an exemption certificate on a form prescribed by the department and a copy of the specific transaction award certificate issued by the corporation to cover all utility purchases from that seller. However, for the corporation to issue a specific transaction award certificate for utilities described in IC 6-2.5-4-5, the qualified data center user must agree to report and remit use tax under this article to the department on the part of the utility purchases used for administration of the facility.

Sec. 18. (a) This section does not apply to a qualified data center user that is a qualified colocation tenant.

(b) If the corporation determines that a qualified data center user that did not pay taxes as a result of the award provided under this chapter is not entitled to the award because of the qualified data center user's noncompliance with the requirements of the sales tax award certificate agreement or this chapter, the corporation shall, after giving the qualified data center user an opportunity to explain the noncompliance:

(1) notify the department of the noncompliance; and

(2) request the department to impose an assessment on the qualified data center user in an amount that may not exceed the sum of the taxes not paid as a result of the exemption provided under this chapter together with interest and penalties required or permitted by law.

(c) Notwithstanding the provisions of IC 6-8.1-5-2, an assessment under subsection (b) is considered timely if the department issues a proposed assessment:

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

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

whichever is later.

Sec. 19. Except as provided in section 18 of this chapter, if the corporation approves a qualified data center user's application to receive a specific transaction award certificate and enters into an agreement with the qualified data center user for a specific transaction award certificate, the corporation's certification of the qualified data center remains in effect, even if there is a future transfer, sale, or disposition, directly or indirectly, of the qualified data center. A subsequent owner shall enter into an agreement with the corporation before the subsequent owner is entitled to receive a specific transaction award certificate for the remainder of the eligibility period.

Sec. 20. Beginning in 2030, and every ten (10) years thereafter, the corporation shall submit to the legislative council in an electronic format under IC 5-14-6 an economic and fiscal impact study evaluating the statewide impact of data center investments in Indiana.

SECTION 3. **An emergency is declared for this act.**

(Reference is to EHB 1405 as reprinted March 22, 2019.)

SOLIDAY	MESSMER
HARRIS	TAYLOR
House Conferees	Senate Conferees

HOUSE MOTION

Mr. Speaker: Pursuant to House Rule 47, I request to be excused from voting on the CCR to HB 1405-1. Pursuant to House Rule 46, the reason for the request is the following:

I have a conflict of interest in the matter before the House which could reasonably be expected to have an effect on the income of a close relative.

CANDELARIA REARDON

Motion prevailed.

Roll Call 557: yeas 82, nays 8. Report adopted.

CONFERENCE COMMITTEE REPORT
EHB 1056–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed Senate Amendments to Engrossed House Bill 1056 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 6-1.1-12-37, AS AMENDED BY P.L.255-2017, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 37. (a) The following definitions apply throughout this section:

(1) "Dwelling" means any of the following:

(A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage.

(B) A mobile home that is not assessed as real property that an individual uses as the individual's residence.

(C) A manufactured home that is not assessed as real property that an individual uses as the individual's residence.

(2) "Homestead" means an individual's principal place of residence:

(A) that is located in Indiana;

(B) that:
(i) the individual owns;
(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;
(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or
(iv) is a residence described in section 17.9 of this chapter that is owned by a trust if the individual is an individual described in section 17.9 of this chapter; and
(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

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

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:
(1) the assessment date; or
(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

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

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:
(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or
(2) forty-five thousand dollars ($45,000).

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

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:
(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;
(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;
(3) the names of:
(A) the applicant and the applicant's spouse (if any):
(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
(ii) that they use as their legal names when they sign their names on legal documents;
if the applicant is an individual; or
(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):
(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or
(ii) that they use as their legal names when they sign their names on legal documents;
if the applicant is not an individual; and
(4) either:
(A) the last five (5) digits of the applicant's Social Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or
(B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:
(i) The last five (5) digits of the individual's driver's license number.
(ii) The last five (5) digits of the individual's state identification card number.
(iii) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.
(iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the United States government.

If a form or statement provided to the county auditor under this section, IC 6-1.1-22-8.1, or IC 6-1.1-22.5-12 includes the telephone number or part or all of the Social Security number of a party or other number described in subdivision (4)(B) of a party, the telephone number and the Social Security number or other number described in subdivision (4)(B) included are confidential. The statement may be filed in person or by mail. If the statement is mailed, the mailing must be postmarked on or before the last day for filing. The statement applies for that first year and any succeeding year for which the deduction is allowed. With respect to real property, the statement must be completed and dated in the calendar year for which the person desires to obtain the deduction and filed with the county auditor on or before January 5 of the immediately succeeding calendar year. With respect to a mobile home that is not assessed as real property, the person must file the statement during the twelve (12) months before March 31 of the year for which the person desires to obtain the deduction.

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:
(1) changes the use of the individual's property so that part or all of the property no longer qualifies for the deduction under this section; or
(2) is not eligible for a deduction under this section because the person is already receiving:
(A) a deduction under this section in the person's name as an individual or a spouse; or
(B) a deduction under the law of another state that is equivalent to the deduction provided by this section;

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

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

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

(1) the individual or married couple, for the same year, claims the deduction on two (2) or more different applications for the deduction; and

(2) the applications claim the deduction for different property.

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016).

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

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

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

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

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

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

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

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

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

(2) first due and payable in 2010;

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

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

(1) a deck or patio;

(2) a gazebo; or

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

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

(n) A county auditor shall grant an individual a deduction under this section regardless of whether the individual and the individual's spouse claim a deduction on two (2) different applications and each application claims a deduction for different property if the property owned by the individual's spouse is located outside Indiana and the individual files an affidavit with the county auditor containing the following information:

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

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

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

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

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

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

(o) If:

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

(2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

the county auditor shall inform the property owner of the county auditor's determination in writing. If a property owner's property is not eligible for the deduction because the county auditor has determined that the property is not the property owner's principal place of residence, the property owner may appeal the county auditor's determination ~~to the county property tax assessment board of appeals~~ as provided in IC 6-1.1-15. The county auditor shall inform the property owner of the owner's right to appeal ~~to the county property tax assessment board of~~

~~appeals~~ when the county auditor informs the property owner of the county auditor's determination under this subsection.

(p) An individual is entitled to the deduction under this section for a homestead for a particular assessment date if:

(1) either:

(A) the individual's interest in the homestead as described in subsection (a)(2)(B) is conveyed to the individual after the assessment date, but within the calendar year in which the assessment date occurs; or

(B) the individual contracts to purchase the homestead after the assessment date, but within the calendar year in which the assessment date occurs;

(2) on the assessment date:

(A) the property on which the homestead is currently located was vacant land; or

(B) the construction of the dwelling that constitutes the homestead was not completed; and

(3) either:

(A) the individual files the certified statement required by subsection (e); or

(B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead.

An individual who satisfies the requirements of subdivisions (1) through (3) is entitled to the deduction under this section for the homestead for the assessment date, even if on the assessment date the property on which the homestead is currently located was vacant land or the construction of the dwelling that constitutes the homestead was not completed. The county auditor shall apply the deduction for the assessment date and for the assessment date in any later year in which the homestead remains eligible for the deduction. A homestead that qualifies for the deduction under this section as provided in this subsection is considered a homestead for purposes of section 37.5 of this chapter and IC 6-1.1-20.6.

(q) This subsection applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013. Notwithstanding any other provision of this section, an individual buying a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property under a contract providing that the individual is to pay the property taxes on the mobile home or manufactured home is not entitled to the deduction provided by this section unless the parties to the contract comply with IC 9-17-6-17.

(r) This subsection:

(1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and

(2) does not apply to an individual described in subsection (q).

The owner of a mobile home that is not assessed as real property or a manufactured home that is not assessed as real property must attach a copy of the owner's title to the mobile home or manufactured home to the application for the deduction provided by this section.

(s) For assessment dates after 2013, the term "homestead" includes property that is owned by an individual who:

(1) is serving on active duty in any branch of the armed forces of the United States;

(2) was ordered to transfer to a location outside Indiana; and

(3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

For property to qualify under this subsection for the deduction provided by this section, the individual described in subdivisions (1) through (3) must submit to the county auditor a copy of the individual's transfer orders or other information sufficient to show that the individual was ordered to transfer to a location outside Indiana. The property continues to qualify for the deduction provided by this section until the individual ceases to be on active duty, the property is sold, or the individual's ownership interest is otherwise terminated, whichever occurs first. Notwithstanding subsection (a)(2), the property remains a homestead regardless of whether the property continues to be the individual's principal place of residence after the individual transfers to a location outside Indiana. The property continues to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana and is serving on active duty, if the individual has lived at the property at any time during the past ten (10) years. Otherwise, the property ceases to qualify as a homestead under this subsection if the property is leased while the individual is away from Indiana. Property that qualifies as a homestead under this subsection shall also be construed as a homestead for purposes of section 37.5 of this chapter.

SECTION 2. IC 6-1.1-15-1.1, AS ADDED BY P.L.232-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 1.1. (a) A taxpayer may appeal an assessment of a taxpayer's tangible property by filing a notice in writing with the township assessor, or the county assessor if the township is not served by a township assessor. Except as provided in subsection (e), an appeal under this section may raise any claim of an error related to the following:

(1) The assessed value of the property.

(2) The assessment was against the wrong person.

(3) The approval, denial, or omission of a deduction, credit, exemption, abatement, or tax cap.

(4) A clerical, mathematical, or typographical mistake.

(5) The description of the real property.

(6) The legality or constitutionality of a property tax or assessment.

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

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

(1) For assessments before January 1, 2019, the earlier of:

(A) forty-five (45) days after the date on which the notice of assessment is mailed by the county; or

(B) forty-five (45) days after the date on which the tax statement is mailed by the county treasurer, regardless of whether the assessing official changes the taxpayer's assessment.

(2) For assessments after December 31, 2018, the earlier of:

(A) June 15 of the assessment year, if the notice of assessment is mailed by the county before May 1 of the assessment year; or

(B) June 15 of the year in which the tax statement is mailed by the county treasurer, if the notice of assessment is mailed by the county on or after May 1 of the assessment year.

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

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

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

and each petition filed later must be considered timely.

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

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

(2) The calculation of interest and penalties.

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

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

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

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

(1) the county board; **and**

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

SECTION 3. IC 6-1.1-15-1.2, AS ADDED BY P.L.232-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 1.2. (a) A county or township official who receives a written notice under section 1.1 of this chapter shall schedule, at a time during business hours that is convenient to the taxpayer, a preliminary informal meeting with the taxpayer in order to resolve the appeal. **If the taxpayer raises a claim regarding a matter that is in the discretion of the county auditor, the informal meeting must include the county auditor.** At the preliminary informal meeting, in order to facilitate understanding and the resolution of disputed issues, a county or township official, **the county auditor, if the matter is in the discretion of the county auditor,** and the taxpayer shall exchange the information that each party is relying on at the time of the preliminary informal meeting to support the party's respective position on each disputed issue concerning the assessment or deduction. If additional information is obtained by the county or township official, **the county auditor,** or the taxpayer after the preliminary informal meeting and before the hearing held by the county board, the party obtaining the information shall provide the information to the other party. If the county or township official, **the county auditor,** or the taxpayer obtains additional information and provides the information to the other party for the first time at the hearing held by the county board, the county board, unless waived by the receiving party, shall continue the hearing until a future hearing date of the county board so that the receiving party has an opportunity to review all the information that the offering party is relying on to support the offering party's positions on the disputed issues concerning the assessment or deduction.

(b) The official shall report on a form prescribed by the department of local government finance the results of the informal meeting. If the taxpayer and the official agree on the resolution of all issues in the appeal, the report shall state the agreed resolution of the matter and be signed by the official and the taxpayer. If an informal meeting is not held, or the informal meeting is unsuccessful, the official shall report those facts on the form. The official shall forward the report on the informal meeting to the county board.

(c) If the county board receives a report on the informal meeting indicating an agreed resolution of the matter, the county board shall vote to accept or deny the agreed resolution. If the county board accepts the agreed resolution, the county board shall issue a notification of final assessment determination adopting the agreed resolution and vacating the hearing if scheduled.

(d) The county board, upon receipt of a written notice under section 1.1 of this chapter, shall hold a hearing on the appeal not later than one hundred eighty (180) days after the filing date of the written notice. The county board shall, by mail, give at least thirty (30) days notice of the date, time, and place fixed for the hearing to the taxpayer, the county or township official with whom the taxpayer filed the written notice, and the county auditor. If the county board has notice that the taxpayer is represented by a third person, any hearing notice shall be mailed to the representative.

(e) If good cause is shown, the county board shall grant a request for continuance filed in writing at least ten (10) days before the hearing, and reschedule the hearing under subsection (d).

(f) A taxpayer may withdraw an appeal by filing a written request at least ten (10) days before the hearing. The county board shall issue a notification of final assessment determination indicating the withdrawal and no change in the assessment. A withdrawal waives a taxpayer's right to appeal to the Indiana board. ~~of tax review.~~

(g) The county board shall determine an appeal without a hearing if requested by the taxpayer in writing at least twenty (20) days before the hearing.

(h) If a taxpayer appeals the assessment of tangible property under section 1.1 of this chapter, the taxpayer is not required to have an appraisal of the property in order to initiate the appeal or prosecute the appeal.

(i) At a hearing under subsection (d), the taxpayer shall have the opportunity to present testimony and evidence regarding the matters on appeal. If the matters on appeal are in the discretion of the county auditor, the county auditor or the county auditor's representative shall attend the hearing. A county or township official, or the county auditor or the county auditor's representative, shall have an opportunity to present testimony and evidence regarding the matters on appeal. The county board may adjourn and continue the hearing to a later date in order to make a physical inspection or consider the evidence presented.

(j) The county board shall determine the assessment by motion and majority vote. A county board may, based on the evidence before it, increase an assessment. The county board shall issue a written decision. Written notice of the decision shall be given to the township official, county official, county auditor, and the taxpayer.

(k) If more than one hundred eighty (180) days have passed since the date the notice of appeal was filed, and the county board has not issued a determination, a taxpayer may initiate any appeal with the Indiana board of tax review under section 3 of this chapter.

(l) The county assessor may assess a penalty of fifty dollars ($50) against the taxpayer if the taxpayer or representative fails to appear at a hearing under subsection (d) and, under subsection (e), the taxpayer's request for continuance is denied, or the taxpayer's request for continuance, request for the board to take action without a hearing, or withdrawal is not timely filed. A taxpayer may appeal the assessment of the penalty to the Indiana board or directly to the tax court. The penalty may not be added as an amount owed on the property tax statement under IC 6-1.1-22 or IC 6-1.1-22.5.

SECTION 4. IC 6-1.1-15-2.5, AS AMENDED BY P.L.232-2017, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 2.5. (a) This section applies to a notice filed by a taxpayer under section 1.1 of this chapter with respect to the assessment of the taxpayer's tangible property.

(b) Instead of a hearing before the county board, a taxpayer and a township or county official **or, if the claim concerns a matter that is in the discretion of the county auditor, the county auditor** may enter into an agreement in which both parties:

(1) agree to waive a determination by the county board and submit the dispute directly to the Indiana board; or

(2) stipulate to the assessed value of the tangible property in dispute as determined by an independent appraisal under terms and conditions in subsection (e).

A taxpayer and a township or county official may still enter into an agreement under section 1.2(b) of this chapter and not be subject to the requirements of this section.

(c) An agreement under this section may not be entered into more than one hundred twenty (120) days after the date of the notice under subsection (a).

(d) The township or county official **or county auditor, whichever applies,** shall immediately forward an agreement entered into under this section to the county board.

(e) An agreement entered into by a taxpayer and a township or county official under subsection (b)(2) must include the following provisions:

(1) The county board shall select three (3) Indiana registered appraisers as potential appraisers to conduct an independent appraisal under the agreement.

(2) Not later than fifteen (15) days after the county board's selection of potential appraisers, the:

(A) taxpayer; and

(B) township or county official;

may each strike one (1) appraiser from the list of potential appraisers by providing written notice to the county board of the name of the appraiser to strike from the list.

(3) Not later than sixty (60) days after the date of the agreement, an appraisal shall be conducted by the Indiana registered appraiser who is:

(A) not struck from the list of potential appraisers, if two (2) potential appraisers are struck from the list under subdivision (2); or

(B) selected by the county board from the list of potential appraisers, if fewer than two (2) potential appraisers are struck from the list under subdivision (2).

(4) The appraisal conducted under subdivision (3) shall be:

(A) prepared in accordance with usual and customary professional standards for an Indiana registered appraiser;

(B) notarized; and

(C) filed with the county board not later than three (3) days after its completion.

(5) The taxpayer and the township or county official stipulate for purposes of review by the county board that the correct assessed value of the tangible property in dispute is the appraised value of the tangible property as determined by the appraisal conducted under subdivision (3).

(6) The taxpayer and the township or county official retain the right to initiate a proceeding for review of a stipulated determination entered by the county board under subsection (g) before the Indiana board under section 3 of this chapter.

(7) Any other provision the department of local government finance considers appropriate.

(f) The department of local government finance shall prescribe a standard form agreement that must be used for purposes of this section. The department shall require the form agreement to be notarized.

(g) Upon receipt of an independent appraisal conducted under this section, the county board shall enter a stipulated determination of assessed value:

(1) based on the agreement of the parties under subsection (b)(2); and

(2) equal to the appraised value of the property as determined by the independent appraisal.

(h) A taxpayer or a township or county official may initiate a proceeding for review of a stipulated determination entered by a county board under this section before the Indiana board as required by section 3 of this chapter.

SECTION 5. IC 6-1.1-15-3, AS AMENDED BY P.L.196-2016, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of a county board's action with respect to ~~the following:~~

~~(1) The assessment of that taxpayer's tangible property if the county board's action requires the giving of notice to the taxpayer.~~

~~(2) The exemption of that taxpayer's tangible property if the taxpayer receives a notice of an exemption determination by the county board under IC 6-1.1-11-7.~~

a claim under section 1.1 of this chapter.

(b) The county assessor is the party to the review under this section to defend the determination of the county board. **The county auditor may appear as an additional party to the review if the determination concerns a matter that is in the discretion of the county auditor.** At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

(1) the taxpayer's opportunity for review under this section; and

(2) the procedures the taxpayer must follow in order to obtain review under this section.

(c) A county assessor who dissents from the determination of ~~an assessment or an exemption by~~ the county board may obtain a review ~~of the assessment or the exemption~~ by the Indiana board. **A county auditor who dissents from the determination of the county board concerning a matter that is in the discretion of the county auditor may obtain a review by the Indiana board.**

(d) In order to obtain a review by the Indiana board under this section, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

(1) file a petition for review with the Indiana board; and

(2) mail a copy of the petition to the other party.

(e) The Indiana board shall prescribe the form of the petition for review ~~of an assessment determination or an exemption by the county board.~~ **under this chapter.** The Indiana board shall issue instructions for completion of the form. The form and the instructions must be clear, simple, and understandable to the average individual. A petition for review of such a determination must be made on the form prescribed by the Indiana board. The form must require the petitioner to specify the reasons why the petitioner believes that the ~~assessment determination or the exemption~~ determination by the county board is erroneous.

(f) If the action for which a taxpayer seeks review under this section is the assessment of tangible property, the taxpayer is not required to have an appraisal of the property in order to do the following:

(1) Initiate the review.

(2) Prosecute the review.

(g) If an owner petitions the Indiana board under IC 6-1.1-11-7(d), the Indiana board is authorized to approve or disapprove an exemption application:

(1) previously submitted to a county board under IC 6-1.1-11-6; and

(2) that is not approved or disapproved by the county board within one hundred eighty (180) days after the owner filed the application for exemption under IC 6-1.1-11.

The county assessor is a party to a petition to the Indiana board under IC 6-1.1-11-7(d).

SECTION 6. IC 6-1.1-15-4, AS AMENDED BY P.L.86-2018, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 4. (a) After receiving a petition for review which is filed under section

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

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

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

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

(1) notice, by mail, of its final determination; and

(2) for parties entitled to appeal the final determination, notice of the procedures they must follow in order to obtain court review under section 5 of this chapter.

(e) Except as provided in subsection (f), the Indiana board shall conduct a hearing not later than nine (9) months after a petition in proper form is filed with the Indiana board, excluding any time due to a delay reasonably caused by the petitioner.

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

(g) Except as provided in subsection (h), the Indiana board shall make a determination not later than the later of:

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

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

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

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

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

(i) The Indiana board may not extend the final determination date under subsection (g) or (h) by more than one hundred eighty (180) days. If the Indiana board fails to make a final determination within the time allowed by this section, the entity that initiated the petition may:

(1) take no action and wait for the Indiana board to make a final determination; or

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

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

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

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

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

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

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

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

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

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

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

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

SECTION 7. IC 6-1.1-15-5, AS AMENDED BY P.L.219-2007, SECTION 41, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 5. (a) Not later than fifteen (15) days after the Indiana board gives notice of its final determination under section 4 of this chapter to the party or the maximum allowable time for the issuance of a final determination by the Indiana board under section 4 of this chapter expires, a party to the proceeding may request a rehearing before the Indiana board. The Indiana board may conduct a rehearing and affirm or modify its final determination, giving the same notices after the rehearing as are required by section 4 of this chapter. The Indiana board has fifteen (15) days

after receiving a petition for a rehearing to determine whether to grant a rehearing. Failure to grant a rehearing not later than fifteen (15) days after receiving the petition shall be treated as a final determination to deny the petition. A petition for a rehearing does not toll the time in which to file a petition for judicial review unless the petition for rehearing is granted. If the Indiana board determines to rehear a final determination, the Indiana board:

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

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

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

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

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

(2) serve a copy of the petition on:

(A) the ~~county assessor;~~ **parties to the review by the Indiana board;**

(B) the attorney general; and

(C) any entity that filed an amicus curiae brief with the Indiana board; and

(3) file a written notice of appeal with the Indiana board informing the Indiana board of the party's intent to obtain judicial review.

Petitions for judicial review may be consolidated at the request of the appellants if it can be done in the interest of justice. The department of local government finance may intervene in an action taken under this subsection if the interpretation of a rule of the department is at issue in the action. The county assessor is a party to the review under this section.

(c) Except as provided in subsection (g), to initiate a proceeding for judicial review under this section, a party must take the action required by subsection (b) not later than:

(1) forty-five (45) days after the Indiana board gives the person notice of its final determination, unless a rehearing is conducted under subsection (a); or

(2) forty-five (45) days after the Indiana board gives the person notice under subsection (a) of its final determination, if a rehearing is conducted under subsection (a) or the maximum time elapses for the Indiana board to make a determination under this section.

(d) The failure of the Indiana board to conduct a hearing within the period prescribed in section 4(e) or 4(f) of this chapter does not constitute notice to the party of an Indiana board final determination.

(e) The county assessor may petition for judicial review to the tax court in the manner prescribed in this section. **If the county auditor appeared before the Indiana board concerning the matter, the county auditor may petition for judicial review to the tax court in the manner prescribed in this section.**

(f) The county assessor may not be represented by the attorney general in a judicial review initiated under subsection (b) by the county assessor.

(g) If the maximum time elapses for the Indiana board to give notice of its final determination under subsection (a) or section 4 of this chapter, a party may initiate a proceeding for judicial review by taking the action required by subsection (b) at any time after the maximum time elapses. If:

(1) a judicial proceeding is initiated under this subsection; and

(2) the Indiana board has not issued a determination;

the tax court shall determine the matter de novo.

SECTION 8. IC 6-1.1-15-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 6. (a) Except with respect to a petition filed under section 5(g) of this chapter, if a petition for judicial review is initiated by a person under section 5 of this chapter, the Indiana board shall prepare a certified record of the proceedings related to the petition. **The Indiana board shall file a notice of completion with the clerk of the tax court within forty-five (45) days after the filing of the petition indicating that the certified record of the proceedings is complete. If the Indiana board is unable to timely complete the Indiana board's preparation of the certified record of proceedings, the Indiana board shall file a statement with the clerk of the tax court providing the reasons for the delay and the date the Indiana board will complete the preparation. If the reasons for the delay are due to circumstances within the Indiana board's control, the tax court may issue a revised due date for the Indiana board to file the notice of completion. If the reasons for the delay are due to circumstances within the control of the petitioner, the case may be subject to dismissal.**

(b) The record for judicial review required under subsection (a) must include the following documents and items:

(1) Copies of all papers submitted to the Indiana board during the course of the action and copies of all papers provided to the parties by the Indiana board. For purposes of this subdivision, the term "papers" includes, without limitation, all notices, petitions, motions, pleadings, orders, orders on rehearing, briefs, requests, intermediate rulings, photographs, and other written documents.

(2) Evidence received or considered by the Indiana board.

(3) A statement of whether a site inspection was conducted, and, if a site inspection was conducted, either:

(A) a summary report of the site inspection; or

(B) a videotape transcript of the site inspection.

(4) A statement of matters officially noticed.

(5) Proffers of proof and objections and rulings on them.

(6) Copies of proposed findings, requested orders, and exceptions.

(7) Either:

(A) a transcription of the audio tape of the hearing; or

(B) a transcript of the hearing prepared by a court reporter.

Copies of exhibits that, because of their nature, cannot be incorporated into the certified record must be kept by the Indiana board until the appeal is finally terminated. However, this evidence must be briefly named and identified in the transcript of the evidence and proceedings.

(c) Except with respect to a petition filed under section 5(g) of this chapter, if the tax court judge finds that:

(1) a report of all or a part of the evidence or proceedings at a hearing conducted by the Indiana board was not made; or

(2) a transcript is unavailable;

a party to the appeal initiated under section 5 of this chapter may, at the discretion of the tax court judge, prepare a statement of the evidence or proceedings. The statement must be submitted to the tax court and also must be served on all other parties. A party to the proceeding may serve objections or prepare amendments to the statement not later than ten (10) days after service.

SECTION 9. IC 6-1.1-15-8, AS AMENDED BY P.L.232-2017, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 8. (a) If a final determination by the Indiana board ~~regarding the assessment or exemption of any tangible property~~ is not affirmed under the decision of the tax court, the matter ~~of the assessment or exemption of the property~~ shall be remanded to the Indiana board with instructions to the Indiana board. The Indiana board may, under the tax court's instructions, conduct

further proceedings or refer the matter to the:

(1) department of local government finance with respect to an appeal of a determination made by the department; or

(2) county board with respect to an appeal of a determination made by the county board;

to ~~make another assessment or exemption determination.~~ **take action that is consistent with the court's opinion.** Upon remand, the Indiana board may take action only on those issues specified in the decision of the tax court.

(b) The department of local government finance or the county board shall take action on a case referred to it by the Indiana board under subsection (a) not later than ninety (90) days after the date the referral is made. The department of local government finance or the county board may petition the Indiana board at any time for an extension of the ninety (90) day period. An extension shall be granted upon a showing of reasonable cause.

(c) The taxpayer in a case remanded under subsection (a) may petition the tax court for an order requiring the department of local government finance or the county board to show cause why action has not been taken pursuant to the Indiana board's referral under subsection (a) if:

(1) at least ninety (90) days have elapsed since the referral was made;

(2) the department of local government finance or the county board has not taken action on the issues specified in the tax court's decision; and

(3) an appeal of the tax court's decision has not been filed.

(d) If a case remanded under subsection (a) is appealed under section 5 of this chapter, the ninety (90) day period provided in subsection (b) is tolled until the appeal is concluded.

SECTION 10. IC 6-1.1-15-9, AS AMENDED BY P.L.232-2017, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 9. (a) ~~If the assessment or exemption of tangible property is corrected by the Indiana board~~ After further proceedings under section 8 of this chapter, a party has a right to appeal the final determination by the Indiana board.

(b) An appeal under this section must be initiated in the manner prescribed in section 5 of this chapter.

SECTION 11. IC 6-1.1-15-10.5, AS AMENDED BY P.L.232-2017, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 10.5. (a) The fiscal officer of a taxing unit may establish a separate fund known as the property tax assessment appeals fund to hold property tax receipts that are attributable to an increase in the taxing unit's tax rate caused by a reduction in the taxing unit's net assessed value under IC 6-1.1-17-0.5.

(b) A taxing unit may transfer property tax receipts from a fund that is not a debt service fund to the taxing unit's property tax assessment appeals fund. A taxing unit may not transfer property tax receipts from a debt service fund to the taxing unit's property tax assessment appeals fund.

(c) A taxing unit may use money in the taxing unit's property tax assessment appeals fund only to pay the following:

(1) Expenses incurred by a county assessor **or county auditor** in defending appeals prosecuted under this chapter with respect to property located in the taxing unit.

(2) Refunds under IC 6-1.1-26-3.1.

(d) The balance in a taxing unit's property tax assessment appeals fund may not exceed five percent (5%) of the amount budgeted by the taxing unit for a particular year.

(e) Money transferred to a taxing unit's property tax assessment appeals fund is not considered miscellaneous revenue. Both the taxing unit and the department of local government finance shall disregard any balance in the taxing unit's property tax assessment appeals fund in the determination of the taxing unit's property tax levy, property tax rate, and budget (except for appropriations for the purposes permitted by subsection (c)) for a particular calendar year.

(f) Property tax receipts that qualify as levy excess under IC 6-1.1-18.5-17 and IC 20-44-3 must be treated as levy excess and are not eligible for transfer to a taxing unit's property tax assessment appeals fund.

SECTION 12. IC 6-1.1-15-15, AS AMENDED BY P.L.232-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 15. A class action suit against an assessing official, **a county auditor,** or the department of local government finance may not be maintained in any court, including the Indiana tax court, on behalf of a person who has not complied with the requirements of this chapter or IC 6-1.1-26 before the certification of the class.

SECTION 13. IC 6-1.1-15-17.2, AS AMENDED BY P.L.97-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 17.2. (a) Except as provided in subsection (d), this section applies to any review or appeal of an assessment under this chapter if the assessment that is the subject of the review or appeal is an increase of more than five percent (5%) over the assessment for the same property for the prior tax year. In calculating the change in the assessment for purposes of this section, the assessment to be used for the prior tax year is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

(1) as last corrected by an assessing official;

(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by the reviewing authority.

(b) Under this section, the county assessor or township assessor making the assessment has the burden of proving that the assessment is correct in any review or appeal under this chapter and in any appeals taken to the Indiana board of tax review or to the Indiana tax court. If a county assessor or township assessor fails to meet the burden of proof under this section, the taxpayer may introduce evidence to prove the correct assessment. If neither the assessing official nor the taxpayer meets the burden of proof under this section, the assessment reverts to the assessment for the prior tax year, which is the original assessment for that prior tax year or, if applicable, the assessment for that prior tax year:

(1) as last corrected by an assessing official;

(2) as stipulated or settled by the taxpayer and the assessing official; or

(3) as determined by the reviewing authority.

(c) This section does not apply to an assessment if the assessment that is the subject of the review or appeal is based on:

(1) ~~structural~~ **substantial renovations or new** improvements;

(2) zoning; or

(3) uses;

that were not considered in the assessment for the prior tax year.

(d) This subsection applies to real property for which the gross assessed value of the real property was reduced by the assessing official or reviewing authority in an appeal conducted under IC 6-1.1-15. However, this subsection does not apply for an assessment date if the real property was valued using the income capitalization approach in the appeal. If the gross assessed value of real property for an assessment date that follows the latest assessment date that was the subject of an appeal described in this subsection is increased above the gross assessed value of the real property for the latest assessment date covered by the appeal, regardless of the amount of the increase, the county assessor or township assessor (if any) making the assessment has the burden of proving that the assessment is correct.

~~(c) This section, as amended in the 2014 regular session of the Indiana general assembly, applies:~~

~~(1) to all appeals or reviews pending on the effective date~~

~~of the amendments made to this section in the 2014 regular session of the Indiana general assembly; and~~

~~(2) to all appeals or reviews filed thereafter.~~

SECTION 14. IC 6-1.1-26-3.1, AS ADDED BY P.L.232-2017, SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 3.1. (a) If a determination in a review or appeal authorized under IC 6-1.1-15 results in an overpayment by the taxpayer during the same tax year to which the ~~assessment~~ appeal relates, the taxpayer is entitled to a credit in the amount of the overpayment of tax on the next successive tax installment, if any, due in that tax year. After the credit is given, the county auditor shall:

(1) determine if a further amount is due the taxpayer; and

(2) if a further amount is due the taxpayer, notwithstanding IC 5-11-10-1 and IC 36-2-6-2, without a claim or an appropriation being required, pay the amount due the taxpayer.

The county auditor shall charge the amount refunded to the taxpayer as provided in section 2.1 of this chapter.

(b) If the taxpayer no longer owns the property on which the tax was assessed and paid and is no longer the lawful claimant, the county auditor shall pay the refund to the lawful claimant.

(c) If a credit is not applied or a refund is not paid within ninety (90) days of the final resolution of an appeal, the taxpayer or lawful claimant may seek a refund of the overpayment under section 1.1 of this chapter.

SECTION 15. IC 6-1.1-28-12, AS AMENDED BY P.L.232-2017, SECTION 36, AND AS AMENDED BY P.L.255-2017, SECTION 17, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020]: Sec. 12. (a) This section applies beginning January 1, 2016.

(b) Each county property tax assessment board of appeals (referred to as the "county PTABOA" in this section) shall submit annually a report of the notices for ~~*review*~~ *an appeal* filed with the county PTABOA under ~~*IC 6-1.1-15-1(c) and IC 6-1.1-15-1(d)*~~ *IC 6-1.1-15-1.1(a)* in the preceding year to the department of local government finance, the Indiana board of tax review, and the legislative services agency before April 1 of each year. A report submitted to the legislative services agency must be in an electronic format under IC 5-14-6.

(c) The report required by subsection (b) must include the following information:

(1) The total number of notices ~~*for review*~~ filed with the county PTABOA.

(2) The notices, ~~*for review,*~~ either filed or pending during the year, that were resolved during the year by a preliminary informal meeting under ~~*IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j).*~~ *IC 6-1.1-15-1.2*.

(3) The notices, ~~*for review,*~~ either filed or pending during the year, in which a hearing was conducted during the year by the county PTABOA under ~~*IC 6-1.1-15-1(k).*~~ *IC 6-1.1-15-1.2*.

(4) The number of written decisions issued during the year by the county PTABOA under ~~*IC 6-1.1-15-1(n).*~~ *IC 6-1.1-15-1.2(j)*.

(5) The number of notices ~~*for review*~~ pending with the county PTABOA on December 31 of the reporting year.

(6) The number of ~~*reviews*~~ *appeals* resolved through a preliminary informal meeting under ~~*IC 6-1.1-15-1(h)(2) and IC 6-1.1-15-1(j)*~~ *IC 6-1.1-15-1.2* that were:

(A) resolved in favor of the taxpayer;

(B) resolved in favor of the assessor; or

(C) resolved in some other manner.

(7) The number of ~~*reviews*~~ *appeals* resolved through a written decision issued during the year by the county PTABOA under ~~*IC 6-1.1-15-1(n)*~~ *IC 6-1.1-15-1.2(j)* that were:

(A) resolved in favor of the taxpayer;

(B) resolved in favor of the assessor; or

(C) resolved in some other manner.

The report may not include any confidential information.

(d) A multiple county PTABOA shall submit a separate report under this section for each county participating in the multiple county PTABOA. A report filed under this subsection for a county participating in a multiple county PTABOA must provide information on the notices ~~for review~~ that originated within the county.

SECTION 16. IC 6-1.5-1-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 4. "Small claim" means an appeal **where the parties have elected to proceed under the small claims rules.**

~~(1) under IC 6-1.5-4-1 of a determination of assessed valuation of tangible property by:~~

~~(A) an assessing official; or~~

~~(B) the county property tax assessment board of appeals;~~

~~that does not exceed one million dollars ($1,000,000); or~~

~~(2) under IC 6-1.5-5-1 of a final determination of assessed valuation of tangible property under:~~

~~(A) IC 6-1.1-8; or~~

~~(B) IC 6-1.1-16;~~

~~by the department of local government finance that does not exceed one million dollars ($1,000,000).~~

SECTION 17. IC 6-1.5-3-4.5 IS REPEALED [EFFECTIVE JULY 1, 2019]. ~~Sec. 4.5. (a) The Indiana board shall recommend that the parties settle or mediate any case pending before the board as of May 1, 2015, that has not yet received a hearing, if:~~

~~(1) the taxpayer's appraisal asserts a value that is more than twenty-five percent (25%) lower than the value evidenced by the assessing official applying the cost approach, less depreciation and obsolescence under the rules and guidelines of the department of local government finance; and~~

~~(2) the taxpayer or the taxpayer's representative appeared before the county property tax assessment board of appeals when the appeal was heard by the county property tax assessment board of appeals.~~

~~(b) The department of local government finance and the Indiana board may adopt emergency rules in the manner provided under IC 4-22-2-37.1 to implement this section.~~

SECTION 18. IC 6-1.5-6-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 2. (a) The Indiana board may adopt rules under IC 4-22-2, including emergency rules under IC 4-22-2-37.1, to establish procedures for the conduct of proceedings before the Indiana board under this article, including procedures for:

(1) prehearing conferences;

(2) hearings;

(3) allowing the Indiana board, upon agreement of all parties to the proceeding, to determine that a petition does not require a hearing because it presents substantially the same issue that was decided in a prior Indiana board determination;

(4) voluntary arbitration;

(5) voluntary mediation;

(6) submission of an agreed record;

(7) upon agreement of all parties to the proceedings, joinder of petitions concerning the same or similar issues; and

(8) small claims.

(b) Rules under subsection (a)(8):

(1) may include rules that:

(A) prohibit discovery;

(B) restrict the length of a hearing; and

(C) establish when a hearing is not required; and

(2) must ~~include rules that:~~ **allow a party to be able to elect out of the small claims rules.**

~~(A) permit a party to a proceeding subject to the~~

~~Indiana board's procedures for small claims to elect that those procedures do not apply to the proceeding; and (B) permit an agreement among all parties to a proceeding not subject to the Indiana board's procedures for small claims that those procedures apply to the proceeding.~~

(Reference is to EHB 1056 as printed March 13, 2019.)

MANNING	BUCK
PRYOR	TAYLOR
House Conferees	Senate Conferees

Roll Call 558: yeas 90, nays 0. Report adopted.

Representative Porter, who had been excused, is now present.

CONFERENCE COMMITTEE REPORT
ESB 33–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill 33 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Page 1, delete lines 1 through 17.

Page 2, delete lines 1 through 13.

Page 3, line 22, after "services," insert "**and**".

Renumber all SECTIONS consecutively.

(Reference is to ESB 33 as printed March 29, 2019.)

MERRITT	KIRCHHOFER
STOOPS	SHACKLEFORD
Senate Conferees	House Conferees

Roll Call 559: yeas 91, nays 0. Report adopted.

Representatives Lehman, Speedy and Sullivan, who had been present, are now excused.

CONFERENCE COMMITTEE REPORT
ESB 85–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill 85 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Delete everything after the enacting clause and insert the following:

SECTION 1. IC 36-8-8-11, AS AMENDED BY P.L.42-2011, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 11. (a) Benefits paid under this section are subject to section 2.5 of this chapter.

(b) ~~Except as provided in section 24.8 of this chapter,~~ **This subsection applies to a fund member who retires before July 1, 2019.** Each fund member who qualifies for a retirement benefit payment under section 10(b) of this chapter is entitled to receive a monthly benefit equal to fifty percent (50%) of the monthly salary of a first class patrolman or firefighter in the year the member ended the member's active service plus:

(1) for a member who retires before January 1, 1986, two percent (2%) of that salary for each full year of active service; or

(2) for a member who retires after December 31, 1985, one percent (1%) of that salary for each six (6) months of active service;

over twenty (20) years, to a maximum of twelve (12) years.

(c) This subsection applies to a fund member who retires after June 30, 2019. Each fund member who qualifies for a retirement benefit payment under section 10(b) of this chapter is entitled to receive a monthly benefit equal to fifty-two percent (52%) of the monthly salary of a first class patrolman or firefighter in the year the member ended the member's active service plus one percent (1%) of that salary for each six (6) months of active service over twenty (20) years, to a maximum of twelve (12) years.

~~(c)~~ **(d) This subsection applies to a fund member who retires before July 1, 2019.** Each fund member who qualifies for a retirement benefit payment under section 10(c) of this chapter is entitled to receive a monthly benefit equal to fifty percent (50%) of the monthly salary of a first class patrolman or firefighter in the year the member ended the member's active service plus one percent (1%) of that salary for each six (6) months of active service over twenty (20) years, to a maximum of twelve (12) years, all actuarially reduced for each month (if any) of benefit payments prior to fifty-two (52) years of age, by a factor established by the fund's actuary from time to time.

(e) This subsection applies to a fund member who retires after June 30, 2019. Each fund member who qualifies for a retirement benefit payment under section 10(c) of this chapter is entitled to receive a monthly benefit equal to fifty-two percent (52%) of the monthly salary of a first class patrolman or firefighter in the year the member ended the member's active service plus one percent (1%) of that salary for each six (6) months of active service over twenty (20) years, to a maximum of twelve (12) years, all actuarially reduced for each month (if any) of benefit payments prior to fifty-two (52) years of age, by a factor established by the fund's actuary from time to time.

SECTION 2. IC 36-8-8-13.8, AS AMENDED BY P.L.23-2010, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019]: Sec. 13.8. (a) This section applies to an active or retired member who dies other than in the line of duty (as defined in section 14.1 of this chapter) after August 31, 1982.

(b) If a fund member dies while receiving retirement or disability benefits, the following apply:

(1) Except as otherwise provided in this subsection, each of the member's surviving children is entitled to a monthly benefit equal to twenty percent (20%) of the fund member's monthly benefit:

(A) until the child becomes eighteen (18) years of age; or

(B) until the child becomes twenty-three (23) years of age if the child is enrolled in and regularly attending a secondary school or is a full-time student at an accredited college or university;

whichever period is longer. However, if the board finds upon the submission of satisfactory proof that a child who is at least eighteen (18) years of age is mentally or physically incapacitated, is not a ward of the state, and is not receiving a benefit under clause (B), the child is entitled to receive an amount each month that is equal to the greater of thirty percent (30%) of the monthly pay of a first class patrolman or first class firefighter or fifty-five percent (55%) of the monthly benefit the deceased member was receiving or was entitled to receive on the date of the member's death as long as the mental or physical incapacity of the child continues. Benefits paid for a child shall be paid to the surviving parent as long as the child resides with and is supported by the surviving parent. If the surviving parent dies, the benefits shall be paid to the legal guardian of the child.

(2) **This subdivision applies to the surviving spouse of an active or retired member who dies before July 1, 2019.** The member's surviving spouse is entitled to a monthly benefit equal to sixty percent (60%) of the fund

member's monthly benefit during the spouse's lifetime. If the spouse remarried before September 1, 1983, and benefits ceased on the date of remarriage, the benefits for the surviving spouse shall be reinstated on July 1, 1997, and continue during the life of the surviving spouse.

(3) This subdivision applies to the surviving spouse of an active or retired member who dies after June 30, 2019. The member's surviving spouse is entitled to a monthly benefit equal to seventy percent (70%) of the fund member's monthly benefit during the spouse's lifetime.

If a fund member dies while receiving retirement or disability benefits, there is no surviving eligible child or spouse, and there is proof satisfactory to the local board, subject to review in the manner specified in section 13.1(c) of this chapter, that the parent was wholly dependent on the fund member, the member's surviving parent is entitled, or both surviving parents if qualified are entitled jointly, to receive fifty percent (50%) of the fund member's monthly benefit during the parent's or parents' lifetime. As used in this subsection, a parent is wholly dependent on a fund member if the fund member claimed the parent as a dependent on the federal income tax return filed by the fund member in the year before the year in which the fund member died.

(c) Except as otherwise provided in this subsection, if a fund member dies while on active duty or while retired and not receiving benefits, the member's children and the member's spouse, or the member's parent or parents are entitled to receive a monthly benefit determined under subsection (b). If the fund member did not have at least twenty (20) years of service or was not at least fifty-two (52) years of age, the benefit is computed as if the member:

(1) did have twenty (20) years of service; and

(2) was fifty-two (52) years of age.

(Reference is to ESB 85 as printed March 22, 2019.)

J. FORD	VANNATTER
TALLIAN	HARRIS
Senate Conferees	House Conferees

Roll Call 560: yeas 89, nays 0. Report adopted.

Representatives Lehman, Speedy and Sullivan, who had been excused, are now present.

Representative Huston, who had been present, is now excused.

CONFERENCE COMMITTEE REPORT
ESB 228–1

Mr. Speaker: Your Conference Committee appointed to confer with a like committee from the Senate upon Engrossed House Amendments to Engrossed Senate Bill 228 respectfully reports that said two committees have conferred and agreed as follows to wit:

that the Senate recede from its dissent from all House amendments and that the Senate now concur in all House amendments to the bill and that the bill be further amended as follows:

Page 2, delete lines 26 through 42.

Renumber all SECTIONS consecutively.

(Reference is to ESB 228 as printed March 22, 2019.)

CHARBONNEAU	KIRCHHOFER
BREAUX	FLEMING
Senate Conferees	House Conferees

Roll Call 561: yeas 91, nays 0. Report adopted.

CONFEREES AND ADVISORS APPOINTED

The Speaker announced the appointment of Representatives to conference committees on the following Engrossed House Bills (the Representative listed first is the Chair):

EHB 1180	Conferees: Carbaugh and Austin Advisors: Karickhoff, Davisson, Morris, Heine, Goodrich, Chyung, Hamilton
EHB 1444	Conferees: T. Brown and Klinker Advisors: Judy, Karickhoff, Porter, Pryor
EHB 1495	Conferees: Clere and Summers Advisors: Burton, Stutzman, Fleming Hamilton
EHB 1518	Conferees: Smaltz and Moed Advisors: Clere, Schaibley, Lehman, Austin, Summers
EHB 1542	Conferees: Kirchhofer and Shackleford Advisors: Bacon, Lindauer, Klinker
EHB 1588	Conferees: Carbaugh and Austin Advisors :Lehman, Borders, Campbell

The Speaker announced the appointment of Representatives to conference committees on the following Engrossed Senate Bills:

ESB 179	Conferees: Smaltz and Moed Advisors: Stutzman, Lehman, Austin, Summers

MOTIONS TO DISSENT FROM SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1034 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

THOMPSON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1123 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

ELLINGTON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1427 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

LEONARD

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1350 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

CLERE

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1628 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

BEHNING

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1640 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

BEHNING

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1651 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

SCHAIBLEY

Motion prevailed.

The House recessed until the fall of the gavel.

RECESS

The House reconvened at 1:50 p.m. with the Speaker in the Chair.

Upon request of Representative Austin, the Speaker ordered the roll of the House to be called to determine the presence or absence of a quorum. Roll Call 562: 67 present. The Speaker declared a quorum present.

Representatives DeLaney, Hatcher, Kirchhofer, Pfaff, Porter and Wolkins, who had been present, are now excused.

Representative Candelaria Reardon, who had been excused, is now present.

RESOLUTIONS ON FIRST READING

Senate Concurrent Resolution 75

The Speaker handed down Senate Concurrent Resolution 75, sponsored by Representative DeLaney:

A CONCURRENT RESOLUTION congratulating Owen Norwalk on winning the Marion County Spelling Bee Championship.

Whereas, 13-year-old Owen Norwalk took first place at the 2019 Marion County Spelling Bee;

Whereas, Owen won the IPS Center for Inquiry School #84 Spelling Bee by correctly spelling the word "parsnip";

Whereas, Owen won the IPS District Spelling Bee on January 25th by correctly spelling the word "wiki wiki";

Whereas, Owen correctly spelled the word "chia" to win the Marion County Spelling Bee on March 16th;

Whereas, Owen will be competing in the Scripps National Spelling Bee in Washington, D.C. on May 26, 2019; and

Whereas, Owen studies from a list featuring 14 languages and more than 1,000 words: Therefore,

Be it resolved by the Senate
of the General Assembly of the State of Indiana,
the House of Representatives concurring:

SECTION 1. That the Indiana General Assembly congratulates Owen Norwalk on winning the Marion County Spelling Bee Championship and wishes him luck at the 2019 Scripps National Spelling Bee.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this resolution to Owen Norwalk.

The resolution was read a first time and adopted by voice vote. The Clerk was directed to inform the Senate of the passage of the resolution.

Senate Concurrent Resolution 79

The Speaker handed down Senate Concurrent Resolution 79, sponsored by Representative Speedy:

A CONCURRENT RESOLUTION honoring Gary Johnson for 40 years in ministry and upon his transition from Lead Servant of Indian Creek Christian Church to Executive Director at e2: effective elders.

Whereas, After 40 years of ministry and 30 years serving the congregation of Indian Creek Christian Church, better known as The Creek, Gary Johnson is transitioning to serve the ministry in new ways;

Whereas, Gary grew up in Michigan, and his grandmother Mary's faith was a powerful influence on Gary;

Whereas, Gary graduated from Olivet College with a B.A. in business, and Gary attended Lincoln Christian Seminary, graduating with a Master of Arts in church history, while working part-time as a teller and preaching at Waynesville Christian Church;

Whereas, Gary also holds Master of Ministry and Master of Divinity degrees from Cincinnati Bible Seminary, and a Doctor of Ministry degree from Grace Theological Seminary;

Whereas, In his time as Lead Servant (Senior Minister) of The Creek since 1990, Gary has helped lead the church through periods of significant growth, from 250 individuals to more than 4,500 in weekly worship today;

Whereas, Under Gary's leadership The Creek has partnered with local organizations such as Lifebridge Community, Thomas Gregg School, Bethany Christian Services, Shepherd Community Center, FAME, and many others to provide countless volunteer hours and service to the greater Indianapolis community;

Whereas, When not preaching at The Creek, Gary has completed more than 100 mission trips to encourage and equip church leaders in cross-cultural settings, taught as an adjunct professor for Cincinnati Christian University, Maritime Christian College, and TCM Institute, and Gary regularly speaks at conferences, events, and seminars concerning elder issues;

Whereas, After stepping down as Lead Servant of The Creek on April 28, Gary will continue his ministry by leading e2: effective elders, which provides teaching and training for elders in local churches; and

Whereas, Gary will continue to devote his life to Jesus Christ while spending time with his wife of 40 years, Leah, their two sons, Jared and Aaron, and their six grandchildren: Therefore,

Be it resolved by the Senate
of the General Assembly of the State of Indiana,
the House of Representatives concurring:

SECTION 1. That the Indiana General Assembly honors Gary Johnson for 40 years in ministry and upon his transition from

Lead Servant of Indian Creek Christian Church to Executive Director at e2: effective elders.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this resolution to Gary Johnson and his family

The resolution was read a first time and adopted by voice vote. The Clerk was directed to inform the Senate of the passage of the resolution.

MOTIONS TO CONCUR IN SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1270.

GUTWEIN

Roll Call 563: yeas 84, nays 2. Motion prevailed.

Representative Eberhart, who had been excused, is now present.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1398.

COOK

Roll Call 564: yeas 86, nays 1. Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1116.

KARICKHOFF

Roll Call 565: yeas 87, nays 0. Motion prevailed.

CONFEREES AND ADVISORS APPOINTED

The Speaker announced the appointment of Representatives to conference committees on the following Engrossed House Bills (the Representative listed first is the Chair):

EHB 1034 Conferees: Thompson and Pryor
Advisors: Negele, Ziemke, Harris, Wright

EHB 1059 Conferees: Carbaugh and Moseley
Advisors: Burton, Karickhoff, Deal

EHB 1123 Conferees: Ellington and Macer
Advisors: Lauer, Lehman, DeVon, Hatfield

EHB 1238 Conferees: Soldiday and Candelaria Reardon
Advisors: T. Brown, Hamilton

EHB 1253 Conferees: Lucas and DeLaney
Advisors: Judy, Smaltz, Pfaff, Pierce

EHB 1278 Conferees: Wolkins and Errington
Advisors: Soliday, Baird, Boy, Hamilton

EHB 1331 Conferees: Speedy and Hamilton
Advisors: DeVon, Morrison, Pressel, Pierce

EHB 1350 Conferees: Clere and Harris
Advisors: Schaibley, Heaton, Hamilton, Porter

EHB 1427 Conferees: Leonard and Pryor
Advisors: Schaibley, Fleming, GiaQuinta

EHB 1486 Conferees: Bartels and Goodin
Advisors: Miller, Pressel, Errington

EHB 1628 Conferees: Behning and Moed
Advisors: Sullivan, Jordan, Pfaff

EHB 1640 Conferees: Behning and Klinker
Advisors: Cook, Goodrich, DeLaney, Pfaff

EHB 1631 Conferees: Carbaugh and Austin
Advisors:Lehman, Borders, Campbell

EHB 1651 Conferees: Schaibley and Hamilton
Advisors: Smaltz, McNamara, Dvorak, Pierce

The Speaker announced the appointment of Representatives to conference committees on the following Engrossed Senate Bills:

ESB 171 Conferees: Huston and Candelaria Reardon
Advisors: Lehman, Barrett, Pryor

ESB 333 Conferees: Mahan and Pierce
Advisors; McNamara, May, Hatcher

ESB 390 Conferees: Goodrich and DeLaney
Advisors: Behning, Clere, Cook, Klinker, Pfaff

ESB 392 Conferees: Carbaugh and Shackleford
Advisors: Stutzman, Lehman, Austin, Bauer

ESB 393 Conferees: Clere and Moed
Advisors: Smaltz, Manning, Summers

ESB 560 Conferees: Wesco and Moseley
Advisors: Sullivan, Judy, Boy

ESB 566 Advisor: Clere

MOTIONS TO DISSENT FROM SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1253 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

LUCAS

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1331 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

SPEEDY

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1591 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

YOUNG

Motion prevailed.

RESOLUTIONS ON FIRST READING

House Resolution 79

Representatives Pryor and Porter introduced House Resolution 79:

A HOUSE RESOLUTION recognizing Martin Center, Inc. on the occasion of its 50th anniversary.

Whereas, Martin Center has served the community for 50 years as the only place in central Indiana that is dedicated to the support of Hoosiers with sickle cell disease (SCD);

Whereas, Martin Center is the second oldest sickle cell community based organization in the United States, and is second only to the Sickle Cell Foundation of California, making it one of the oldest SCD centers in the world;

Whereas, Martin Center was founded in 1969 with a shared vision by Father Boniface Hardin, a Benedictine priest that served at Holy Angels Catholic Church, and Dr. Raymond Pierce, an accomplished orthopedic surgeon in Indianapolis;

Whereas, Martin Center was established to be a pillar of support in the community, and the center began ministering to individuals affected by SCD soon after opening;

Whereas, SCD is a lifelong ailment that causes extended periods of intense pain, varying medical complications, shortened life spans, and numerous psychological and social challenges;

Whereas, Martin Center assumed the name Martin Center Sickle Cell Initiative (MCSCI) in 2012 to better reflect its mission to aid and enhance the lives of those affected by sickle cell disease and associated disorders through client services, patient and family advocacy, and education of the disease;

Whereas, Over its 50 years, the center has served hundreds of thousands of individuals throughout Indiana, including through SCD and trait screening, cholesterol and high blood pressure screening, syphilis testing, SCD education, health education, food pantry, support groups, financial assistance, and general referrals and counseling;

Whereas, MCSCI provides client care services including emergency financial assistance, transportation assistance, support groups, general counseling, referral services and, a food pantry. In addition, MCSCI provides SCD education around the state of Indiana at various health fairs, corporate presentations, and other outreach events;

Whereas, MCSCI is a member of the Sickle Cell Disease Association of America, and it is widely respected both nationally and globally; and

Whereas, Martin Center Sickle Cell Initiative is an organization that remains committed to providing essential programs and services that help Hoosiers throughout central Indiana: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:

SECTION 1. That the Indiana House of Representatives recognizes the positive contributions of Martin Center, Inc. for Hoosiers throughout central Indiana.

SECTION 2. That the Indiana House of Representatives congratulates Martin Center, Inc. on the occasion of its 50th anniversary.

SECTION 3. That the Principal Clerk of the House of Representatives shall transmit a copy of this resolution to State Representative Cherrish Pryor for distribution.

The resolution was read a first time and adopted by voice vote.

House Resolution 80

Representative Klinker introduced House Resolution 80:

A HOUSE RESOLUTION honoring Pastor Charles Walter for his 20 years of service.

Whereas, Pastor Charles Walter is a lifelong Hoosier from Indianapolis now residing in Lafayette, Indiana;

Whereas, Pastor Walter is the senior pastor of Second Baptist Church in Lafayette, where he has led his community since 2015;

Whereas, Pastor Walter's Christian faith began at a young age with the support of his parents, guided him throughout his life, and inspired him to answer a calling to the ministry at the age of 23;

Whereas, Pastor Walter leads the members of Second Baptist Church in the service of their Lord as he strives to create an ethnically diverse church in which people are transformed into committed disciples of Jesus Christ; and

Whereas, Pastor Walter is recognized as a leader in his community who builds upon a rich legacy of faith, community activism, and outreach: Therefore,

Be it resolved by the House of Representatives of the General Assembly of the State of Indiana:

SECTION 1. That the Indiana House of Representatives honors Pastor Charles Walter from the Second Baptist Church in Lafayette, Indiana, for his contributions to the local community and Tippecanoe County.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit a copy of this resolution to State Representative Sheila Klinker for distribution.

The resolution was read a first time and adopted by voice vote.

Representatives Chyung, Goodin, Morrison and Speedy, who had been present, are now excused.

Representatives DeLaney, Hatcher and Pfaff, who had been excused, are now present.

MOTIONS TO CONCUR IN SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1183.

LEHMAN

Roll Call 566: yeas 52, nays 34. Motion prevailed.

Representatives Chyung and Porter, who had been excused, are now present.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1482.

SULLIVAN

HOUSE MOTION

Mr. Speaker: Pursuant to House Rule 47, I request to be excused from voting on the question of Engrossed House Bill 1482. Pursuant to House Rule 46, the reason for the request is the following:

I have a conflict of interest in the matter before the House which could reasonably be expected to have a unique, direct and substantial effect on my income.

LINDAUER

Motion prevailed.

Roll Call 567: yeas 74, nays 13. Motion prevailed.

Representatives Behning, Lindauer and Morrison, who had been excused, are now back.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1652.

LINDAUER

Roll Call 568: yeas 90, nays 0. Motion prevailed.

Representatives Hatcher, Judy and Sullivan, who had been present, are now excused.

HOUSE MOTION

Mr. Speaker: I move that the House concur in the Senate amendments to Engrossed House Bill 1641.

BEHNING

Roll Call 569: yeas 50, nays 38. The motion failed for lack of Constitutional Majority.

MOTIONS TO DISSENT FROM SENATE AMENDMENTS

HOUSE MOTION

Mr. Speaker: I move that the House dissent from Senate amendments to Engrossed House Bill 1362 and that the Speaker appoint a committee to confer with a like committee from the Senate and report back to the House.

EBERHART

Motion prevailed.

ENROLLED ACTS SIGNED

The Speaker announced that he had signed House Enrolled Acts 1006, 1007, 1113, 1214, 1217, 1266, 1299, 1330, 1358, 1473, 1543, 1545, 1547,1548, 1569, 1615, 1627 and 1649 on April 18.

MESSAGE FROM THE GOVERNOR

Mr. Speaker and Members of the House of Representatives: On April 18, 2019, I signed into law House Enrolled Acts 1019, 1063, 1084, 1094, 1100, 1118, 1199, 1225, 1294, 1296, 1332, 1342, 1354, 1406, 1465, 1517, 1552, 1600, 1613 and 1664.

ERIC HOLCOMB
Governor

OTHER BUSINESS ON THE SPEAKER'S TABLE

HOUSE MOTION

Mr. Speaker: I move that Representative Goodrich be added as coauthor of House Bill 1034.

THOMPSON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Hamilton be added as cosponsor of Engrossed Senate Bill 472.

SOLIDAY

Motion prevailed.

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed House Concurrent Resolutions 58, 60 and 61 and the same are herewith returned to the House.

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed Senate Concurrent Resolutions 75 and 79 and the same are herewith transmitted to the House for further action.

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed, without amendments, Engrossed House Bills 1543 and 1627 and the same are herewith returned to the House.

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has passed Engrossed House Bills 1001, 1034, 1059, 1065, 1116, 1123, 1136, 1180, 1183, 1238, 1253, 1270, 1278, 1331, 1350, 1362, 1398, 1427, 1444, 1482, 1486, 1495, 1518, 1520, 1542, 1546, 1588, 1591, 1628, 1631, 1640, 1641, 1651, 1652 and 1668 with amendments and the same are herewith returned to the House for concurrence.

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the Senate has concurred in the House amendments to Engrossed Senate Bills 144, 162, 172, 174, 216, 235, 280, 281, 292, 359, 365, 480, 527, 575, 586, 606 and 631.

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators to serve as conference committee on Engrossed Senate Bill 7:

Conferees: Mishler, Chairman; and Breaux
Advisors: Holdman, Taylor, Sandlin, Spartz

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators to serve as conference committee on Engrossed Senate Bill 131:

Conferees: Doriot, Chairman; and Niezgodski
Advisors: Rogers, Melton, Walker

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators to serve as conference committee on Engrossed Senate Bill 554:

Conferees: Grooms, Chairman; and Tallian
Advisors: Garten, Niezgodski, Boots

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that pursuant to Rule 84 of the Standing Rules and Orders of the Senate, President Pro Tempore David Long has made the following change in conferees appointments to Engrossed House Bill 1001:

Add: Senator Head as advisor

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that pursuant to Rule 84 of the Standing Rules and Orders of the Senate, President Pro Tempore David Long has made the following change in conferees appointments to Engrossed House Bill 1284:

Conferees: Senator Sandlin replacing Senator Lanane

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators a conference committee to confer on Engrossed House Bill 1001:

Conferees: Mishler and Tallian
Advisors: Holdman, Niezgodski, Bassler, Melton, Brown, Breaux

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators a conference committee to confer on Engrossed House Bill 1089:

Conferees: Raatz and Stoops
Advisors: Kruse, Melton

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators a conference committee to confer on Engrossed House Bill 1246:

Conferees: Grooms and Breaux
Advisors: Becker, Melton

JENNIFER L. MERTZ
Principal Secretary of the Senate

MESSAGE FROM THE SENATE

Mr. Speaker: I am directed by the Senate to inform the House that the President Pro Tempore of the Senate has appointed the following Senators a conference committee to confer on Engrossed House Bill 1343:

Conferees: Zay and Lanane
Advisors: Tomes, Taylor, Bohacek

JENNIFER L. MERTZ
Principal Secretary of the Senate

On the motion of Representative Stutzman, the House adjourned at 2:52 p.m., this eighteenth day of April, 2019, until Monday, April 22, 2019, at 10:00 a.m.

BRIAN C. BOSMA
Speaker of the House of Representatives

M. CAROLINE SPOTTS
Principal Clerk of the House of Representatives