

2022-9-82

SECTION 82. (a) This act may be referred to as the "technical corrections bill of the 2022 general assembly".

(b) The phrase "technical corrections bill of the 2022 general assembly" may be used in the lead-in line of an act other than this act to identify provisions added, amended, or repealed by this act that are also amended or repealed in the other act.

(c) This SECTION expires December 31, 2022.

2022-9-83

SECTION 83. (a) This SECTION applies if a provision of the Indiana Code is:

- (1) added or amended by this act; and
- (2) repealed by another act without recognizing the existence of the amendment made by this act by an appropriate reference in the lead-in line of the SECTION of the other act repealing the same provision of the Indiana Code.

(b) As used in this SECTION, "other act" refers to an act enacted in the 2022 session of the general assembly other than this act. "Another act" has a corresponding meaning.

(c) Except as provided in subsections (d) and (e), a provision repealed by another act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. Except as provided in subsection (d), the lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish only the version of the Indiana Code provision that is repealed by the other act. The history line for an Indiana Code provision that is repealed by the other act must reference that act.

(d) This subsection applies if a provision described in subsection (a) that is added or amended by this act takes effect before the corresponding provision repeal in the other act. The lawful compilers of the Indiana Code, in publishing the provision added or amended in this act, shall publish that version of the provision and note that the provision is effective until the effective date of the corresponding provision repeal in the other act. On and after the effective date of the corresponding provision repeal in the other act, the provision repealed by the other act shall be considered repealed, regardless of whether there is a difference in the effective date of the provision added or amended by this act and the provision repealed by the other act. The lawful compilers of the Indiana Code, in publishing the affected Indiana Code provision, shall publish the version of the Indiana Code provision that is repealed by the other act, and shall note that this version of the provision is effective on the effective date of the repealed provision of the other act.

(e) If, during the same year, two (2) or more other acts repeal the same Indiana Code provision as the Indiana Code provision added or amended by this act, the lawful compilers of the Indiana Code, in publishing the Indiana Code provision, shall follow the principles set forth in this SECTION.

(f) This SECTION expires December 31, 2022.

2022-10-5

SECTION 5. (a) 360 IAC 1-7-1 and 360 IAC 1-7-2 are void. The publisher of the Indiana Administrative Code and Indiana Register shall remove these sections from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2023.

2022-33-5

SECTION 5. (a) 360 IAC 1-7-1 and 360 IAC 1-7-2 are void. The publisher of the Indiana Administrative Code and Indiana Register shall remove these sections from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2023.

2022-38-1

SECTION 1. (a) The legislative services agency shall prepare legislation for introduction in the 2023 regular session of the general assembly to make appropriate amendments to the Indiana Code to change references from the "state department of health" to the "Indiana department of health".

(b) This SECTION expires June 30, 2023.

2022-47-2

SECTION 2. (a) IC 6-3-3-12, as amended by this act, applies to taxable years beginning after December 31, 2022.

(b) This SECTION expires July 1, 2025.

2022-83-5

SECTION 5. (a) Not later than December 31, 2022, the office of the secretary of family and social services shall:

- (1) submit to the United States Department of Health and Human Services any state plan amendment necessary to implement; and
- (2) amend the rules of the division of family resources in conformance with;

IC 12-14-1-1, as amended by this act, and IC 12-14-31-2, as added by this act.

(b) This SECTION expires January 1, 2023.

2022-100-1

SECTION 1. (a) The legislative council is urged to assign to the appropriate interim study committee the following topics:

- (1) Requiring custodial and noncustodial parents to cooperate with the child support bureau as a condition for SNAP eligibility under 7 CFR 273.11.
- (2) Assigning individuals who are subject to the work requirements established under 7 U.S.C. 2015(d)(1) to an employment and training program (as defined in 7 U.S.C. 2015(d)(4)(B)).

(b) This SECTION expires January 1, 2023.

2022-102-2

SECTION 2. (a) The secretary of family and social services shall amend 470 IAC 10.3-8-3 and 470 IAC 10.3-10 to conform to

IC 12-8-12-8, as added by this act.

(b) In amending the rules as required by this SECTION, the secretary of family and social services may adopt emergency rules in the manner provided by IC 4-22-2-37.1.

(c) Notwithstanding IC 4-22-2-37.1(g), an emergency rule adopted by the secretary of family and social services under this SECTION expires on the date on which a rule that supersedes the emergency rule is adopted by the secretary of family and social services under IC 4-22-2-24 through IC 4-22-2-36.

(d) This SECTION expires July 1, 2024.

2022-119-8

SECTION 8. (a) The state personnel department shall amend 31 IAC 5-9-26 to conform to IC 5-10-8-7, as amended by this act, and IC 5-10-8-25, as added by this act.

(b) In amending the rules as required by this SECTION, the state personnel department may adopt emergency rules in the manner provided by IC 4-22-2-37.1.

(c) Notwithstanding IC 4-22-2-37.1(g), an emergency rule adopted by the state personnel department under this SECTION expires on the date on which a rule that supersedes the emergency rule is adopted by the state personnel department under IC 4-22-2-24 through IC 4-22-2-36.

(d) This SECTION expires July 1, 2024.

2022-121-8

SECTION 8. (a) The alcohol and tobacco commission shall amend 905 IAC 1-41-2 to conform to IC 7.1-3-20-29, as amended by this act.

(b) In amending the rules as required by this SECTION, the commission may adopt emergency rules in the manner provided by IC 4-22-2-37.1.

(c) Notwithstanding IC 4-22-2-37.1(g), an emergency rule adopted by the commission under this SECTION expires on the date on which a rule that supersedes the emergency rule is adopted by the commission under IC 4-22-2-24 through IC 4-22-2-36.

(d) This SECTION expires July 1, 2024.

2022-122-3

SECTION 3. (a) IC 6-3-3-12.1, as added by this act, and IC 6-3-3-12, as amended by this act, apply to taxable years beginning after December 31, 2023.

(b) This SECTION expires January 1, 2027.

2022-130-10

SECTION 10. (a) The definitions in IC 20 apply throughout this SECTION.

(b) Notwithstanding IC 20-31-8 and 511 IAC 6.2-10, the state board shall assign to a school or school corporation a "null" or "no letter grade" for the 2021-2022 school year. However, the most recent results of the school's ILEARN assessment must be included on the school's Internet web site.

(c) Notwithstanding IC 20-31-8 and 511 IAC 6.3-1, the state board shall assign an adult high school a "null" or "no letter grade" category for the 2021-2022 school year.

(d) This SECTION expires January 1, 2025.

2022-135-29

SECTION 29. (a) For the biennium beginning July 1, 2021, and ending June 30, 2023, the budget agency shall augment from the state general fund the amount of money appropriated for the Indiana economic development corporation for business promotion and innovation in P.L.165-2021, SECTION 6, by an amount not to exceed three hundred million dollars (\$300,000,000). Notwithstanding P.L.165-2021 or any other law, the Indiana economic development corporation may transfer any funds allocated for business promotion and innovation to the statewide innovation development district fund established by IC 36-7-32.5-20.

(b) Notwithstanding any other law, the money augmented from the state general fund under subsection (a) to the Indiana economic development corporation for business promotion and innovation does not revert to the state general fund at the end of the state fiscal year and remains available in subsequent state fiscal years for the uses specified under state law.

(c) This SECTION expires July 1, 2025.

2022-135-30

SECTION 30. (a) As used in this SECTION, "corporation" refers to the Indiana economic development corporation established by IC 5-28-3-1.

(b) The corporation shall identify and review state laws and regulations that:

- (1) are burdensome to existing Indiana businesses; or
- (2) inhibit the creation of new businesses and industries in the state.

(c) Not later than November 1, 2022, the corporation shall provide a report with recommendations for amending the state laws and regulations identified and reviewed under subsection (b) to the general assembly and the budget committee in an electronic format under IC 5-14-6.

(d) This SECTION expires July 1, 2023.

2022-137-103

SECTION 103. (a) The administrative rule concerning a property tax exemption for public airports that is set forth in 50 IAC 1-3-2 is void. The publisher of the Indiana Administrative Code shall remove 50 IAC 1-3-2 from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2023.

2022-137-104

SECTION 104. (a) IC 6-3-2-1.7, as added by this act, is effective for taxable years beginning after June 30, 2022.

(b) This SECTION expires July 1, 2025.

2022-138-24

SECTION 24. (a) This SECTION applies for purposes of computation of the utility receipts and utility services use taxes (IC 6-2.3, before its repeal by this act). For taxable years that include June 30, 2022, the tax imposed under IC 6-2.3 must be computed based on the taxable receipts of the taxpayer received before July 1, 2022. For purposes of calculating the deduction under IC 6-2.3-5-1 for the taxable year that includes June 30, 2022, the deduction allowed must be prorated based on:

- (1) the number of days in the taxpayer's taxable year before July 1, 2022; divided by
 - (2) the total number of days in the taxpayer's taxable year.
- (b) This SECTION expires July 1, 2025.

2022-139-21

SECTION 21. (a) The definitions in IC 20 apply throughout this SECTION.

(b) Notwithstanding IC 20-31-8 and 511 IAC 6.2-10, the state board shall assign to a school or school corporation a "null" or "no letter grade" for the 2021-2022 school year. However, the most recent results of the school's ILEARN assessment must be included on the school's Internet web site.

(c) Notwithstanding IC 20-31-8 and 511 IAC 6.3-1, the state board shall assign an adult high school a "null" or "no letter grade" category for the 2021-2022 school year.

(d) This SECTION expires January 1, 2025.

2022-143-79

SECTION 79. (a) The terms of members appointed to the division of disability and rehabilitative services advisory council under IC 12-9-4-3, before its amendment by this act, expire June 30, 2022.

(b) This SECTION expires July 1, 2023.

2022-162-25

SECTION 25. IC 34-23-1-2, as amended by this act, applies to a cause of action that accrues after June 30, 2022.

2022-167-16

SECTION 16. (a) 410 IAC 6-8.3-51(b) is void. The publisher of the Indiana Administrative Code and Indiana Register shall remove 410 IAC 6-8.3-51(b) from the Indiana Administrative Code.

(b) This SECTION expires July 1, 2024.

IC 2022-168-23

SECTION 23. (a) The Indiana state board of education shall amend rules under IAC 575 as necessary to comply with IC 20-18-2-1.7 and IC 20-27, as amended by this act.

(b) This SECTION expires on June 30, 2023.

2022-170-42

SECTION 42. (a) The legislative services agency shall prepare

legislation for introduction in the 2023 regular session of the general assembly to make appropriate amendments to the Indiana Code necessary to conform with this act.

(b) This SECTION expires July 1, 2024.

2022-174-78

SECTION 78. (a) IC 6-1.1-12-9, IC 6-1.1-12-14, and IC 6-1.1-20.6-8.5, all as amended by this act, apply to taxable years beginning after December 31, 2022.

(b) This SECTION expires July 1, 2025.

2022-174-79

SECTION 79. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to assessment dates after December 31, 2019, and before January 1, 2022.

(c) As used in this SECTION, "eligible property" means any real property:

- (1) that is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;
- (2) that is a parcel that was purchased by the taxpayer in 2019;
- (3) on which property taxes were imposed for the 2020 and 2021 assessment dates; and
- (4) that would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for the 2020 and 2021 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) Before September 1, 2022, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for the 2020 and 2021 assessment dates.

(e) A property tax exemption application filed as provided in subsection (d) is considered to have been properly and timely filed for each assessment date.

(f) The following apply if the owner of eligible property files a property tax exemption application as provided in subsection (d):

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

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

(h) To the extent the owner of the eligible property has paid any

property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2022, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(i) This SECTION expires June 30, 2024.

2022(ts)-178-25

SECTION 25. (a) The general assembly recognizes that SEA 80-2022 (P.L.105-2022):

(1) repeals IC 34-30-2; and

(2) relocates the contents of IC 34-30-2 to IC 34-30-2.1; effective July 1, 2022.

(b) The general assembly also recognizes that several acts enacted in the 2022 legislative session added new sections to IC 34-30-2 or amended sections within IC 34-30-2. The general assembly intends to repeal IC 34-30-2 effective July 1, 2022. Except as set forth in subsections (c) and (d), conflict resolution between those acts and SEA 80-2022 (P.L.105-2022) was enacted in SEA 80-2022 (P.L.105-2022).

(c) SEA 5-2022 (P.L.149-2022) adds IC 34-30-2-101.7 effective July 1, 2022. This act:

(1) repeals IC 34-30-2-101.7, as added by SEA 5-2022 (P.L.149-2022); and

(2) relocates the text of that section to a new IC 34-30-2.1-386.5; effective July 1, 2022.

(d) HEA 1260-2022 (P.L.174-2022) amends IC 34-30-2-16.6 effective January 1, 2023. IC 34-30-2-16.6 was relocated by SEA 80-2022 (P.L.105-2022) to IC 34-30-2.1-53 effective July 1, 2022. This bill repeals IC 34-30-2-16.6 effective January 1, 2023, to effectuate the amendment of IC 34-30-2-16.6 intended by HEA 1260-2022.

(e) This SECTION expires December 31, 2022.