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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~*this style type*~~ reconciles conflicts between statutes enacted by the 2017 Regular Session of the General Assembly.

SENATE ENROLLED ACT No. 6

AN ACT to amend the Indiana Code concerning general provisions.

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

SECTION 1. IC 1-1-1.1-15, AS ADDED BY P.L.220-2011, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. Section 2 of this chapter does not repeal the following statutes concerning state educational institutions:

(1) P.L.209-1988, SECTION 8 (concerning fee replacement appropriations to Indiana University).

(2) P.L.209-1988, SECTION 14 (concerning the construction of facilities for the animal disease diagnostic laboratory by Purdue University).

(3) P.L.155-1992, SECTION 1 (concerning the issuance of bonds by Purdue University for turbine generators).

(4) P.L.55-1994, SECTION 6 (concerning the issuance of refunding bonds by Indiana State University).

(5) P.L.55-1994, SECTION 7 (concerning the issuance of bonds for the following:

(A) A telephone/computer network by Purdue University.

(B) The university center addition by the University of Southern Indiana.).

(6) P.L.340-1995, SECTION 117 (concerning the issuance of bonds by Purdue University for the food science and agriculture biotech complex project).

(7) P.L.340-1995, SECTION 118 (concerning the issuance of

bonds by Indiana State University for the advanced technology center).

(8) P.L.340-1995, SECTION 119 (concerning the issuance of bonds by Purdue University for the science and engineering building project).

(9) P.L.340-1995, SECTION 120 (concerning the issuance of bonds by Ivy Tech State College for the Ivy Tech State College, South Bend Campus, main campus building project).

(10) P.L.340-1995, SECTION 121 (concerning the issuance of bonds by Indiana University for the law school/Herron art school project).

(11) P.L.340-1995, SECTION 122 (concerning the issuance of bonds by Purdue University for the Purdue University, Calumet campus, classroom and office building project).

(12) P.L.340-1995, SECTION 123 (concerning the issuance of bonds by the University of Southern Indiana for the general purpose classroom project).

(13) P.L.340-1995, SECTION 124 (concerning the issuance of bonds by Indiana University for the classroom and student support services building and renovation project).

(14) P.L.26-1996, SECTION 12 (amending P.L.340-1995, SECTION 121 concerning the issuance of bonds by Indiana University for the law school/Herron art school project).

(15) P.L.26-1996, SECTION 13 (amending P.L.340-1995, SECTION 122 concerning the issuance of bonds by Purdue University for the Purdue University, Calumet campus, classroom and office building project).

(16) P.L.26-1996, SECTION 14 (amending P.L.340-1995, SECTION 123 concerning the issuance of bonds by the University of Southern Indiana for the general purpose classroom project).

(17) P.L.26-1996, SECTION 15 (amending P.L.340-1995, SECTION 124 concerning the issuance of bonds by Indiana University for the classroom and student support services building and renovation project).

(18) P.L.260-1997, SECTION 32 (concerning the issuance of bonds for the following:

(A) Indiana University for the following:

(i) Neal-Marshall Theater Project.

(ii) Graduate School of Business.

(iii) Southeast campus, Life Science Building.

(B) Indiana University Purdue University at Indianapolis,

Herron Art School/Law Building.

(C) Purdue University for the following:

(i) Food Science Building.

(ii) Boiler upgrade Phase I.

(iii) Calumet campus classrooms.

(iv) Fort Wayne campus Science Building.

(D) Indiana State University for the steam condensate distribution system.

(E) Ball State University for the North Quadrangle Building.

(F) Ivy Tech State College Lafayette campus for the Ross Road Building.

(G) Indiana University Bloomington campus for the Auditorium Renovation, Phase I.

(H) University of Southern Indiana for the Wellness/Fitness Recreational Facility.).

(19) P.L.273-1999, SECTION 32 (concerning the issuance of bonds for the following:

(A) Indiana University, Bloomington campus, for the Undergraduate Business School Renovation.

(B) Indiana University, Kokomo campus, for the New Science and Allied Health Building.

(C) Indiana University, Northwest campus, for the Professional Education Building.

(D) Indiana University, South Bend campus, for the Student Activities Center.

(E) Indiana University Purdue University at Indianapolis, for the Classroom Building University Information Technology Services (UITS).

(F) Purdue University, West Lafayette campus, for the Visual Performing Arts Building.

(G) Purdue University, West Lafayette campus, for the Boiler Upgrade Phase II.

(H) Indiana State University, for the Power Plant.

(I) Ball State University, for the South Quadrangle Project.

(J) Ivy Tech State College, Bloomington campus.

(K) University of Southern Indiana, for the Science Education Building.).

(20) P.L.273-1999, SECTION 39 (concerning the issuance of bonds for, or authority to construct, the following:

(A) Purdue University, for the Purdue Memorial Union project.

(B) Purdue University, Fort Wayne campus, for the parking

garage number one.

(C) Purdue University, Fort Wayne campus, for the parking garage number two.

(D) University of Southern Indiana, for the wellness/fitness recreational facility.

(E) Purdue University, for the Recreation Gymnasium project.).

(21) P.L.291-2001, SECTION 46 (concerning the issuance of bonds for the following:

(A) Indiana University, Bloomington campus, for the Multidisciplinary Science Building Phase I.

(B) Indiana University, Bloomington campus, for the Classroom Building associated with Graduate School of Business.

(C) Indiana University Purdue University Indianapolis, for the Classroom Academic Building and Related Infrastructure.

(D) Indiana University Purdue University Indianapolis, for the Campus Center.

(E) Indiana University, Southeast campus, for the Library/Student Center.

(F) Purdue University, West Lafayette campus, for the Engineering Building A&E/Chiller Plant.

(G) Purdue University, West Lafayette campus, for the Computer Science Building Phase I.

(H) Purdue University, West Lafayette campus, for the Mechanical Engineering Addition A&E.

(I) Indiana State University, for the Stalker Hall renovation.

(J) University of Southern Indiana, for the Science/Education Classroom Building completion.

(K) Ball State University, for the Music Instructional Building.

(L) Vincennes University, for the Technology Building Phase II.

(M) Vincennes University, for the Performing Arts Center gift match.

(N) Ivy Tech State College, Lafayette campus, for the Ross Road Building Phase III.

(O) Ivy Tech State College, Richmond campus, for the Classroom Building Phase I.

(P) Ivy Tech State College, Evansville campus, for the Main Building Addition and Renovation Phase I.

(Q) Ivy Tech State College, Terre Haute campus, for the Library and Business Building.

(R) Ivy Tech State College, Valparaiso campus, for the Instructional Center.).

(22) P.L.291-2001, SECTION 50 (concerning the issuance of bonds by Purdue University for the Recreational Gymnasium project).

(23) P.L.291-2001, SECTION 51 (authorizing Indiana University to construct a women's field hockey facility).

(24) P.L.138-2002, SECTION 1 (concerning the issuance of bonds by Purdue University for the Nanotechnologies/Life Sciences Research Facility).

(25) P.L.173-2002, SECTION 4 (concerning the issuance of bonds by Vincennes University for a Technology Building, a Performing Arts Center, and a Recreation Building).

(26) P.L.224-2003, SECTION 99 (concerning the issuance of bonds by Indiana University for the Indiana University - Purdue University at Fort Wayne Medical Building).

(27) P.L.224-2003, SECTION 100 (concerning the issuance of bonds by Purdue University for the Indiana University - Purdue University at Fort Wayne Music Building).

(28) P.L.224-2003, SECTION 101 (concerning the issuance of bonds by Indiana University and Purdue University for the following:

(A) Indiana University, Bloomington campus, for the Multidisciplinary Science Building Phase II.

(B) Indiana University Purdue University Indianapolis, for the Research Institute Building III.

(C) Indiana University Purdue University Indianapolis, for the Information Sciences Building.

(D) Purdue University, West Lafayette campus, for the Millennium Engineering Building.

(E) Purdue University, West Lafayette campus, for the Biomedical Engineering Building.

(F) Indiana University-Purdue University Indianapolis Campus Center.).

(29) P.L.224-2003, SECTION 102 (concerning the issuance of bonds by the University of Southern Indiana for renovation of the University Center).

(30) P.L.224-2003, SECTION 103 (concerning the issuance of bonds for the University of Southern Indiana Library).

(31) P.L.224-2003, SECTION 104 (concerning the issuance of bonds by the University of Southern Indiana for the parking garage project).

(32) P.L.224-2003, SECTION 105 (concerning the issuance of bonds for Indiana University, South Bend campus, land acquisition).
(33) P.L.224-2003, SECTION 106 (concerning the issuance of bonds for Vincennes University, Jasper campus, Jasper Center New Academic Building).
(34) P.L.224-2003, SECTION 107 (concerning the issuance of bonds by Ivy Tech State College for the following:
(A) Richmond Building Addition, Phase II.
(B) Indianapolis/Lawrence Roosevelt Building Acquisition.
(C) Valparaiso New Campus, Phase I.
(D) Madison A&E.
(E) Portage A&E.
(F) Marion A&E.
(G) Evansville Phase II Project.).
(35) P.L.224-2003, SECTION 108 (concerning the issuance of bonds by Ball State University for the Communication Media Building).
(36) P.L.224-2003, SECTION 109 (concerning the issuance of bonds by Purdue University, Calumet campus, for the Parking Garage No. 1 project).
(37) P.L.224-2003, SECTION 110 (concerning the issuance of bonds by Indiana State University, for the University Hall Renovation and Business School A&E).
(38) P.L.121-2005, SECTION 2 (concerning the issuance of bonds by Indiana University for the hotel facility adjacent to the Indiana University Conference Center on the Indianapolis campus).
(39) P.L.214-2005, SECTION 95 (concerning appropriations for Ivy Tech State College for the Logansport campus).
(40) P.L.246-2005, SECTION 244 (concerning the issuance of bonds for the following:
(A) Ivy Tech, Valparaiso New Campus, Phase II.
(B) Ivy Tech, Madison Main Campus Expansion.
(C) Ivy Tech, Marion New Campus.
(D) University of Southern Indiana, Education/Science Building Completion SOB/GCB A&E and Physical Plant Expansion.
(E) Indiana State University, University Hall Renovation for College of Education.
(F) University of Southern Indiana, Recreation and Fitness Center Expansion Phase II.

(G) Purdue University, North Central Campus Parking Garage No. 1.

(H) Indiana University, Bloomington campus, Central Heating Plant Renovation Phase I.

(I) Purdue University, West Lafayette campus, Infrastructure and Utilities Improvement.

(J) Ball State University, Boiler Plant Replacement and Chilled Water Plant Improvements.).

(41) P.L.159-2006, SECTION 3 (making appropriations from the state general fund to the budget agency for general repair and rehabilitation or for repair and rehabilitation of dormitories or other student housing of state educational institutions and for the Indiana higher education telecommunications system).

(42) P.L.192-2006, SECTION 12 (concerning the issuance of bonds by Indiana State University for the Student Recreation Center Project).

(43) P.L.192-2006, SECTION 13 (concerning the issuance of bonds by Ball State University for the renovation and expansion of a recreation center).

(44) P.L.192-2006, SECTION 14 (concerning the issuance of bonds by the University of Southern Indiana for a university center expansion).

(45) P.L.234-2007, SECTION 175 (concerning the issuance of bonds by Vincennes University for a center for advanced manufacturing and applied technology on the Jasper campus).

(46) P.L.234-2007, SECTION 176 (concerning the appropriation of money from the state general fund for construction of a center for advanced manufacturing in Gibson County).

(47) P.L.234-2007, SECTION 177 (concerning authority given to Vincennes University to construct a multicultural center).

(48) P.L.234-2007, SECTION 178 (concerning the appropriation of money from the state general fund to Indiana University School of Medicine for the construction of the Cancer Research Institute).

(49) P.L.234-2007, SECTION 179, as amended by P.L.131-2008, SECTION 71.

~~(50) P.L.234-2007, SECTION 180 (concerning issuance of bonds by Purdue University for Purdue University West Lafayette, Animal Disease Diagnostic Laboratory (BSL-3)).~~

~~(51)~~ **(50)** P.L.234-2007, SECTION 181 (concerning issuance of bonds by Indiana University for the new Athletic Facilities (including all related and subordinate components of the new

Athletic facilities)).

~~(52)~~ **(51)** P.L.234-2007, SECTION 182 (making appropriations from the state general fund to the budget agency for general repair and rehabilitation or for repair and rehabilitation of dormitories or other student housing of state educational institutions and for the Indiana higher education telecommunications system).

~~(53)~~ **(52)** P.L.234-2007, SECTION 183 (making appropriations from the state general fund to Ivy Tech Community College for making lease payments for the Portage campus).

~~(54)~~ **(53)** P.L.234-2007, SECTION 186 (concerning the issuance of bonds by Purdue University for Purdue University North Central Campus Parking Garage No. 1).

~~(55)~~ **(54)** P.L.131-2008, SECTION 64 (concerning issuance of bonds by Indiana University, Purdue University at Fort Wayne Student Services and Library Complex).

~~(56)~~ **(55)** P.L.131-2008, SECTION 71, amending P.L.234-2007, SECTION 179 (concerning the issuance of bonds for the following:

(A) Indiana University South Bend, Arts Building Renovation.

(B) Indiana University Bloomington, Cyber Infrastructure Building.

(C) Indiana University, Purdue University at Indianapolis, Neurosciences Research Building.

(D) Indiana University Southeast Medical Education Center.

(E) Indiana State University, Life Sciences/Chemistry Laboratory Renovations and Satellite Chiller Capacity.

(F) Ball State University, Central Campus Academic Project, Phase I & Utilities.

(G) Ivy Tech, Fort Wayne Technology Center and Demolition Costs.

(H) Ivy Tech, Indianapolis Community College for the Fall Creek Expansion Project.

(I) Ivy Tech, Lamkin Center for Instructional Development and Leadership.

(J) Ivy Tech, Logansport.

(K) Ivy Tech, Sellersburg.

(L) Ivy Tech, Warsaw.

(M) Ivy Tech, Muncie\Anderson.

(N) Ivy Tech, Elkhart Phase I.

(O) Ivy Tech, Greencastle.

(P) Purdue University Calumet, Gyt Building.

(Q) Purdue University North Central, Student Services &

Recreation Center.

(R) University of Southern Indiana College of Business, General Classroom Building.

(S) Vincennes University, Health and Science Lab Rehabilitation.

(T) Indiana University, Purdue University at Fort Wayne Student Services and Library Complex.

(U) Purdue University West Lafayette, Mechanical Engineering Addition.

(V) Purdue University West Lafayette, Boiler No. 6.).

~~(57)~~ **(56)** P.L.182-2009(ss), SECTION 40, as amended by P.L.182-2009(ss), SECTION 518 (concerning the issuance of bonds for the following:

(A) Purdue University:

(i) Life Sciences Laboratory Renovations.

(ii) Medical School Renovations.

(B) Vincennes University:

(i) Davis Hall.

(ii) P.E. Building.

(C) Indiana State University Federal Building.

(D) Indiana University Northwest campus Tamarack Hall.

(E) Ivy Tech Community College Gary campus.

(F) University of Southern Indiana Teacher Theatre Replacement Project.

(G) Indiana University Life Sciences Laboratory Renovations.

(H) Indiana University Southeast Education and Technology Building.

(I) Indiana University Purdue University at Indianapolis Life Sciences Laboratory Renovations.

(J) Ivy Tech Community College:

(i) Anderson campus.

(ii) Bloomington campus.

(iii) Warsaw campus.

(iv) Ball State University Central Campus Rehabilitation.

(v) Indiana University Purdue University Fort Wayne Northeast Indiana Innovation Center.).

~~(58)~~ **(57)** P.L.182-2009(ss), SECTION 41 (concerning issuance of bonds for the following:

(A) Indiana University Purdue University at Indianapolis Neurosciences Building.

(B) Indiana University Bloomington Cyber Infrastructure.

(C) Purdue University North Central Campus Student Services

Complex.).

~~(59)~~ **(58)** P.L.182-2009(ss), SECTION 42 (concerning issuance of bonds for the following:

(A) Purdue University Lafayette campus Student Fitness and Wellness Center.

(B) Indiana University Purdue University at Fort Wayne Parking Garage.).

~~(60)~~ **(59)** P.L.182-2009(ss), SECTION 43 (concerning issuance of bonds for Purdue University West Lafayette Drug Discovery Facility).

~~(61)~~ **(60)** P.L.182-2009(ss), SECTION 44 (concerning issuance of bonds for the following:

(A) Indiana State University, Life Sciences/Chemistry Laboratory Renovations & Chiller.

(B) Ball State University, Central Campus Academic Project, Phase I & Utilities.

(C) Ivy Tech, Elkhart Phase I.).

~~(62)~~ **(61)** P.L.182-2009(ss), SECTION 45 (concerning issuance of bonds for Purdue University North Central Campus Parking Garage No. 1).

SECTION 2. IC 2-5-1.7-13, AS ADDED BY P.L.269-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) This section applies when a law or the legislative council directs the legislative services agency to:

(1) conduct an independent, objective, nonpartisan audit or other assessment of the stewardship, performance, or cost of government entity policies, programs, or operations; or

(2) review an audit or other assessment related to the stewardship, performance, or cost of governmental entity policies, programs, or operations.

~~(b) As used in this section, "legislative leaders" refers to the speaker of the house of representatives, the president pro tempore of the senate, the minority leader of the senate, and the minority leader of the house of representatives.~~

~~(c)~~ **(b)** Upon request, a governmental entity shall provide the legislative services agency with sufficient, appropriate evidence that provides a reasonable basis for findings and conclusions related to the objective of the assessment.

~~(d)~~ **(c)** The legislative services agency shall use generally accepted governmental auditing standards as a guideline for conducting or reviewing an assessment (including the nature, extent, and timing of necessary evidence and assessment activities) and determining the

sufficiency and appropriateness of evidence.

~~(c)~~ **(d)** A governmental entity may redact material that is confidential under any law only to the extent the legislative services agency determines the legislative services agency has a reasonable basis for findings and conclusions related to the objective of the assessment without the redacted material, as determined under generally accepted governmental auditing standards.

SECTION 3. IC 3-11-4-18, AS AMENDED BY P.L.169-2015, SECTION 102, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) If a voter satisfies any of the qualifications described in IC 3-11-10-24 that entitle a voter to cast an absentee ballot by mail, the county election board shall, at the request of the voter, mail the official ballot, postage fully prepaid, to the voter at the address stated in the application.

(b) If the county election board mails an absentee ballot to a voter required to file additional documentation with the county voter registration office before voting by absentee ballot under this chapter, the board shall include a notice to the voter in the envelope mailed to the voter under section 20 of this chapter. The notice must inform the voter that the voter must file the additional documentation required under IC 3-7-33-4.5 with the county voter registration office not later than noon on election day for the absentee ballot to be counted as an absentee ballot, and that, if the documentation required under IC 3-7-33-4.5 is filed after noon and before 6 p.m. on election day, the ballot will be processed as a provisional ballot. The election division shall prescribe the form of this notice under IC 3-5-4-8.

(c) Except as provided in this subsection, section 18.5 of this chapter, or IC 3-11-10-26.5, the ballot shall be transmitted:

(1) on the day of the receipt of the voter's application; or

(2) not more than five (5) days after the date of delivery of the ballots under section 15 of this chapter;

whichever is later. If the election board determines that the county voter registration office has received an application from the applicant for registration at an address within the precinct indicated on the application, and the election board determines that this application is pending under IC 3-7-33, the ballot shall be mailed on the date the county voter registration office indicates under ~~IC 3-7-33-5(f)~~ **IC 3-7-33-5(g)** that the applicant is a registered voter.

(d) As required by 52 U.S.C. 21081, an election board shall establish a voter education program (specific to a paper ballot or optical scan ballot card provided as an absentee ballot under this chapter) to notify a voter of the effect of casting multiple votes for a

single office.

(e) As provided by 52 U.S.C. 21081, when an absentee ballot is transmitted under this section, the mailing must include:

(1) information concerning the effect of casting multiple votes for an office; and

(2) instructions on how to correct the ballot before the ballot is cast and counted, including the issuance of replacement ballots.

SECTION 4. IC 4-1-8-1, AS AMENDED BY P.L.85-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) No individual may be compelled by any state agency, board, commission, department, bureau, or other entity of state government (referred to as "state agency" in this chapter) to provide the individual's Social Security number to the state agency against the individual's will, absent federal requirements to the contrary. However, the provisions of this chapter do not apply to the following:

(1) Department of state revenue.

(2) Department of workforce development.

(3) The programs administered by:

(A) the division of family resources;

(B) the division of mental health and addiction;

(C) the division of disability and rehabilitative services;

(D) the division of aging; and

(E) the office of Medicaid policy and planning;

of the office of the secretary of family and social services.

(4) Auditor of state.

(5) State personnel department.

(6) Secretary of state, with respect to the registration of broker-dealers, agents, and investment advisors.

(7) The ~~legislative ethics~~ **lobby registration** commission, with respect to the registration of lobbyists.

(8) Indiana department of administration, with respect to bidders on contracts.

(9) Indiana department of transportation, with respect to bidders on contracts.

(10) Indiana professional licensing agency.

(11) Department of insurance, with respect to licensing of insurance producers.

(12) The department of child services.

(13) A pension fund administered by the board of trustees of the Indiana public retirement system.

(14) The state police benefit system.

(15) The alcohol and tobacco commission.

(16) The state department of health, for purposes of licensing radiologic technologists under IC 16-41-35-29(c).

(b) The bureau of motor vehicles may, notwithstanding this chapter, require the following:

(1) That an individual include the individual's Social Security number in an application for an official certificate of title for any vehicle required to be titled under IC 9-17.

(2) That an individual include the individual's Social Security number on an application for registration.

(3) That a corporation, limited liability company, firm, partnership, or other business entity include its federal tax identification number on an application for registration.

(4) That an individual include the individual's Social Security number on an application for a license, a permit, or an identification card.

(c) The Indiana department of administration, the Indiana department of transportation, and the Indiana professional licensing agency may require an employer to provide its federal employer identification number.

(d) The department of correction may require a committed offender to provide the offender's Social Security number for purposes of matching data with the Social Security Administration to determine benefit eligibility.

(e) The Indiana gaming commission may, notwithstanding this chapter, require the following:

(1) That an individual include the individual's Social Security number:

(A) in any application for a riverboat owner's license, supplier's license, or occupational license; or

(B) in any document submitted to the commission in the course of an investigation necessary to ensure that gaming under IC 4-32.2, IC 4-33, and IC 4-35 is conducted with credibility and integrity.

(2) That a sole proprietorship, a partnership, an association, a fiduciary, a corporation, a limited liability company, or any other business entity include its federal tax identification number on an application for a riverboat owner's license or supplier's license.

(f) Notwithstanding this chapter, the department of education established by IC 20-19-3-1 may require an individual who applies to the department for a license or an endorsement to provide the individual's Social Security number. The Social Security number may

be used by the department only for conducting a background investigation, if the department is authorized by statute to conduct a background investigation of an individual for issuance of the license or endorsement.

SECTION 5. IC 4-23-10 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Appropriation for Publication of Reports of Indiana Academy of Science).

SECTION 6. IC 4-23-24.2-5, AS AMENDED BY P.L.121-2016, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. ~~(a)~~ The commission shall do the following:

(1) Enhance coordination and cooperation between state and local governments.

(2) Review the effect of any federal or state legislation or any court decisions on local governmental entities.

(3) Act as a forum for consultation among state and local government officials.

(4) Conduct research on intergovernmental issues.

(5) Review studies of intergovernmental issues by universities, research and consulting organizations, and entities.

(6) Issue reports on the commission's activities.

~~(b) In addition to the duties set forth in subsection (a), the commission shall study the appropriate roles and responsibilities of the state, counties, municipalities, townships, and other political subdivisions in providing 911 and enhanced 911 services in Indiana. In conducting the study required by this subsection, the commission may consult with, or request necessary information or testimony from, local officials, public safety agencies, PSAPs (as defined in IC 36-8-16.7-20), the statewide 911 board established by IC 36-8-16.7-24, providers (as defined in IC 36-8-16.7-19), and any other appropriate witnesses or experts. Not later than November 1, 2012, the commission shall submit to the legislative council and to the budget committee a report of the commission's findings and recommendations as a result of the study conducted under this subsection. The report to the legislative council and the budget committee under this subsection must be in an electronic format under IC 5-14-6. This subsection expires July 1, 2016.~~

SECTION 7. IC 4-33-4-21.2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 21.2. (a) The Indiana gaming commission shall require a licensed owner or an operating agent to conspicuously display the number of the toll free telephone line described in ~~IC 4-33-12-6~~ **IC 4-33-12-9** in the following locations:

(1) On each admission ticket to a riverboat if tickets are issued.

(2) On a poster or placard that is on display in a public area of each riverboat where gambling games are conducted.

(b) The toll free telephone line described in ~~IC 4-33-12-6~~ **IC 4-33-12-9** must be:

(1) maintained by the division of mental health and addiction under IC 12-23-1-6; and

(2) funded by the addiction services fund established by IC 12-23-2-2.

(c) The commission may adopt rules under IC 4-22-2 necessary to carry out this section.

SECTION 8. IC 4-33-13-5, AS AMENDED BY P.L.268-2017, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This subsection does not apply to tax revenue remitted by an operating agent operating a riverboat in a historic hotel district. After funds are appropriated under section 4 of this chapter, each month the treasurer of state shall distribute the tax revenue deposited in the state gaming fund under this chapter to the following:

(1) An amount equal to the following shall be set aside for revenue sharing under subsection (e):

(A) Before July 1, 2021, the first thirty-three million dollars ($33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (e).

(B) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the first thirty-three million dollars ($33,000,000) of tax revenues collected under this chapter shall be set aside for revenue sharing under subsection (e).

(C) After June 30, 2021, if the total adjusted gross receipts received by ~~licenses~~ **licensees** from gambling games authorized under this article during the preceding state fiscal year is less then the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state year ending June 30, 2020, an amount equal to the first thirty-three million dollars ($33,000,000) of tax revenues collected under this chapter multiplied by the result of:

(i) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year; divided by

(ii) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020;

shall be set aside for revenue sharing under subsection (e).

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

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

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

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

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

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

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

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

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

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

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

French Lick.

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

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

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

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

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

(F) Six and thirty-five hundredths percent (6.35%) shall be

paid to the fiscal officer of the town of Paoli.

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

(H) Twenty-six and four-tenths percent (26.4%) shall be paid to the Indiana economic development corporation established by IC 5-28-3-1 for transfer as follows:

(i) Beginning after December 31, 2017, ten percent (10%) of the amount transferred under this clause in each calendar year shall be transferred to the South Central Indiana Regional Economic Development Corporation or a successor entity or partnership for economic development for the purpose of recruiting new business to Orange County as well as promoting the retention and expansion of existing businesses in Orange County.

(ii) The remainder of the amount transferred under this clause in each calendar year shall be transferred to Radius Indiana or a successor regional entity or partnership for the development and implementation of a regional economic development strategy to assist the residents of Orange County and the counties contiguous to Orange County in improving their quality of life and to help promote successful and sustainable communities.

To the extent possible, the Indiana economic development corporation shall provide for the transfer under item (i) to be made in four (4) equal installments. However, an amount sufficient to meet current obligations to retire or refinance indebtedness or leases for which tax revenues under this section were pledged before January 1, 2015, by the Orange County development commission shall be paid to the Orange County development commission before making distributions to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships. The amount paid to the Orange County development commission shall proportionally reduce the amount payable to the South Central Indiana Regional Economic Development Corporation and Radius Indiana or their successor entities or partnerships.

(c) For each city and county receiving money under subsection (a)(2), the treasurer of state shall determine the total amount of money paid by the treasurer of state to the city or county during the state fiscal year 2002. The amount determined is the base year revenue for the city or county. The treasurer of state shall certify the base year revenue

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

(1) exceeds a particular city's or county's base year revenue; and

(2) would otherwise be due to the city or county under this section;

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

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

(1) Surplus lottery revenues under IC 4-30-17-3.

(2) Surplus revenue from the charity gaming enforcement fund under IC 4-32.2-7-7.

(3) Tax revenue from pari-mutuel wagering under IC 4-31-9-3.

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

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

(1) To each city located in the county according to the ratio the city's population bears to the total population of the county.

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

(3) After the distributions required in subdivisions (1) and (2) are made, the remainder shall be retained by the county.

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

(1) To reduce the property tax levy of the city, town, or county for a particular year (a property tax reduction under this subdivision

does not reduce the maximum levy of the city, town, or county under IC 6-1.1-18.5).

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

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

(4) For police and fire pensions.

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

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

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

(2) the sum of:

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

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

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

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

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

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

consolidated city and the county.

(i) This subsection applies to a supplemental distribution made after June 30, 2017. The maximum amount of money that may be distributed under subsection (g) in a state fiscal year is equal to the following:

(1) Before July 1, 2021, forty-eight million dollars ($48,000,000).

(2) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is equal to or greater than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is forty-eight million dollars ($48,000,000).

(3) After June 30, 2021, if the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year is less than the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020, the maximum amount is equal to the result of:

(A) forty-eight million dollars ($48,000,000); multiplied by

(B) the result of:

(i) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the preceding state fiscal year; divided by

(ii) the total adjusted gross receipts received by licensees from gambling games authorized under this article during the state fiscal year ending June 30, 2020.

If the total amount determined under subsection (g) exceeds the maximum amount determined under this subsection, the amount distributed to an entity under subsection (g) must be reduced according to the ratio that the amount distributed to the entity under IC 4-33-12-6 or IC 4-33-12-8 bears to the total amount distributed under IC 4-33-12-6 and IC 4-33-12-8 to all entities receiving a supplemental distribution.

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

(1) the remaining amount of the supplemental distribution; or

(2) the difference, if any, between:

(A) three million five hundred thousand dollars ($3,500,000); minus

(B) the amount of admissions taxes constructively received by the unit in the previous state fiscal year.

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

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

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

(2) may not be used to reduce the maximum levy under IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate of a school corporation, but, except as provided in subsection (b)(2)(B), may be used at the discretion of the political subdivision to reduce the property tax levy of the county, city, or town for a particular year;

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

(4) is considered miscellaneous revenue.

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

(l) After June 30, 2020, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (e) shall be deposited as being received from all riverboats whose supplemental wagering tax, as calculated under ~~IC 4-33-12-1(c),~~ **IC 4-33-12-1(d),** is over three and five-tenths percent (3.5%). The amount deposited under this subsection, in each riverboat's account, is proportionate to the supplemental wagering tax received from that riverboat under ~~IC 4-33-12-1(c)~~ **IC 4-33-12-1(d)** in the month of July. The amount deposited under this subsection must be distributed in the same manner as the supplemental wagering tax collected under ~~IC 4-33-12-1(c).~~ **IC 4-33-12-1(d).** This subsection expires June 30, 2021.

(m) After June 30, 2021, the amount of wagering taxes that would otherwise be distributed to South Bend under subsection (e) shall be withheld and deposited in the state general fund.

SECTION 9. IC 4-35-4-12, AS ADDED BY P.L.233-2007,

SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) The commission shall require a licensee to conspicuously display the number of the toll free telephone line described in ~~IC 4-33-12-6~~ **IC 4-33-12-9** in the following locations:

(1) On each admission ticket to a facility at which gambling games are conducted, if tickets are issued.

(2) On a poster or placard that is on display in a public area of each facility at which gambling games at racetracks are conducted.

(b) The commission may adopt rules under IC 4-22-2 necessary to carry out this section.

SECTION 10. IC 4-35-8.7-3, AS AMENDED BY P.L.217-2017, SECTION 43, AND AS AMENDED BY P.L.268-2017, SECTION 37, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The gaming integrity fund is established.

(b) The fund shall be administered by the Indiana horse racing commission.

(c) The fund consists of gaming integrity fees deposited in the fund under this chapter and money distributed to the fund under IC 4-35-7-12.5 and IC 4-35-7-15. ~~*Fifteen percent (15%) of the money deposited in the fund shall be transferred*~~ *For each licensee, the Indiana horse racing commission shall annually transfer:*

(1) seventy-five thousand dollars ($75,000); multiplied by

(2) the number of racetracks operated by the licensee;

from the fund to the Indiana state board of animal health to be used by the state board to pay the costs associated with equine health and equine care programs under IC 15-17.

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

(e) Money in the fund at the end of a state fiscal year does not revert to the state general fund.

(f) Money in the fund may be used by the Indiana horse racing commission only for the following purposes:

(1) To pay the cost of taking and analyzing equine specimens under IC 4-31-12-6(b) or another law or rule and the cost of any supplies related to the taking or analysis of specimens.

(2) To pay dues to the Drug Testing Standards and Practices (DTSP) Committee of the Association of Racing Commissioners International.

(3) To provide grants for research for the advancement of equine

drug testing. Grants under this subdivision must be approved by the Drug Testing Standards and Practices (DTSP) Committee of the Association of Racing Commissioners International or by the Racing Mediation and Testing Consortium.

(4) To pay the costs of post-mortem examinations under IC 4-31-12-10.

(5) To pay other costs incurred by the commission to maintain the integrity of pari-mutuel racing.

(g) Money in the fund is continuously appropriated to the Indiana horse racing commission to carry out the purposes described in subsection (f).

SECTION 11. IC 5-2-1-9, AS AMENDED BY P.L.4-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) The board shall adopt in accordance with IC 4-22-2 all necessary rules to carry out the provisions of this chapter. The rules, which shall be adopted only after necessary and proper investigation and inquiry by the board, shall include the establishment of the following:

(1) Minimum standards of physical, educational, mental, and moral fitness which shall govern the acceptance of any person for training by any law enforcement training school or academy meeting or exceeding the minimum standards established pursuant to this chapter.

(2) Minimum standards for law enforcement training schools administered by towns, cities, counties, law enforcement training centers, agencies, or departments of the state.

(3) Minimum standards for courses of study, attendance requirements, equipment, and facilities for approved town, city, county, and state law enforcement officer, police reserve officer, and conservation reserve officer training schools.

(4) Minimum standards for a course of study on cultural diversity awareness, including training on the U nonimmigrant visa created through the federal Victims of Trafficking and Violence Protection Act of 2000 (P.L. 106-386) that must be required for each person accepted for training at a law enforcement training school or academy. Cultural diversity awareness study must include an understanding of cultural issues related to race, religion, gender, age, domestic violence, national origin, and physical and mental disabilities.

(5) Minimum qualifications for instructors at approved law enforcement training schools.

(6) Minimum basic training requirements which law enforcement

officers appointed to probationary terms shall complete before being eligible for continued or permanent employment.

(7) Minimum basic training requirements which law enforcement officers appointed on other than a permanent basis shall complete in order to be eligible for continued employment or permanent appointment.

(8) Minimum basic training requirements which law enforcement officers appointed on a permanent basis shall complete in order to be eligible for continued employment.

(9) Minimum basic training requirements for each person accepted for training at a law enforcement training school or academy that include six (6) hours of training in interacting with:

(A) persons with autism, mental illness, addictive disorders, intellectual disabilities, and developmental disabilities;

(B) missing endangered adults (as defined in IC 12-7-2-131.3); and

(C) persons with Alzheimer's disease or related senile dementia;

to be provided by persons approved by the secretary of family and social services and the board. The training must include an overview of the crisis intervention teams.

(10) Minimum standards for a course of study on human and sexual trafficking that must be required for each person accepted for training at a law enforcement training school or academy and for inservice training programs for law enforcement officers. The course must cover the following topics:

(A) Examination of the human and sexual trafficking laws (IC 35-42-3.5).

(B) Identification of human and sexual trafficking.

(C) Communicating with traumatized persons.

(D) Therapeutically appropriate investigative techniques.

(E) Collaboration with federal law enforcement officials.

(F) Rights of and protections afforded to victims.

(G) Providing documentation that satisfies the Declaration of Law Enforcement Officer for Victim of Trafficking in Persons (Form I-914, Supplement B) requirements established under federal law.

(H) The availability of community resources to assist human and sexual trafficking victims.

(b) A law enforcement officer appointed after July 5, 1972, and before July 1, 1993, may not enforce the laws or ordinances of the state or any political subdivision unless the officer has, within one (1) year

from the date of appointment, successfully completed the minimum basic training requirements established under this chapter by the board. If a person fails to successfully complete the basic training requirements within one (1) year from the date of employment, the officer may not perform any of the duties of a law enforcement officer involving control or direction of members of the public or exercising the power of arrest until the officer has successfully completed the training requirements. This subsection does not apply to any law enforcement officer appointed before July 6, 1972, or after June 30, 1993.

(c) Military leave or other authorized leave of absence from law enforcement duty during the first year of employment after July 6, 1972, shall toll the running of the first year, which shall be calculated by the aggregate of the time before and after the leave, for the purposes of this chapter.

(d) Except as provided in subsections (e), (m), (t), and (u), a law enforcement officer appointed to a law enforcement department or agency after June 30, 1993, may not:

(1) make an arrest;

(2) conduct a search or a seizure of a person or property; or

(3) carry a firearm;

unless the law enforcement officer successfully completes, at a board certified law enforcement academy or at a law enforcement training center under section 10.5 or 15.2 of this chapter, the basic training requirements established by the board under this chapter.

(e) This subsection does not apply to:

(1) a gaming agent employed as a law enforcement officer by the Indiana gaming commission; or

(2) an:

(A) attorney; or

(B) investigator;

designated by the securities commissioner as a police officer of the state under IC 23-19-6-1(k).

Before a law enforcement officer appointed after June 30, 1993, completes the basic training requirements, the law enforcement officer may exercise the police powers described in subsection (d) if the officer successfully completes the pre-basic course established in subsection (f). Successful completion of the pre-basic course authorizes a law enforcement officer to exercise the police powers described in subsection (d) for one (1) year after the date the law enforcement officer is appointed.

(f) The board shall adopt rules under IC 4-22-2 to establish a

pre-basic course for the purpose of training:

(1) law enforcement officers;

(2) police reserve officers (as described in IC 36-8-3-20); and

(3) conservation reserve officers (as described in IC 14-9-8-27);

regarding the subjects of arrest, search and seizure, the lawful use of force, interacting with individuals with autism, and the operation of an emergency vehicle. The pre-basic course must be offered on a periodic basis throughout the year at regional sites statewide. The pre-basic course must consist of at least forty (40) hours of course work. The board may prepare the classroom part of the pre-basic course using available technology in conjunction with live instruction. The board shall provide the course material, the instructors, and the facilities at the regional sites throughout the state that are used for the pre-basic course. In addition, the board may certify pre-basic courses that may be conducted by other public or private training entities, including postsecondary educational institutions.

(g) Subject to subsection (h), the board shall adopt rules under IC 4-22-2 to establish a mandatory inservice training program for police officers and police reserve officers (as described in IC 36-8-3-20). After June 30, 1993, a law enforcement officer who has satisfactorily completed basic training and has been appointed to a law enforcement department or agency on either a full-time or part-time basis is not eligible for continued employment unless the officer satisfactorily completes the mandatory inservice training requirements established by rules adopted by the board. Inservice training must include training in interacting with persons with mental illness, addictive disorders, intellectual disabilities, autism, developmental disabilities, and Alzheimer's disease or related senile dementia, to be provided by persons approved by the secretary of family and social services and the board, and training concerning human and sexual trafficking and high risk missing persons (as defined in IC 5-2-17-1). The board may approve courses offered by other public or private training entities, including postsecondary educational institutions, as necessary in order to ensure the availability of an adequate number of inservice training programs. The board may waive an officer's inservice training requirements if the board determines that the officer's reason for lacking the required amount of inservice training hours is due to either an emergency situation or the unavailability of courses.

(h) This subsection applies only to a mandatory inservice training program under subsection (g). Notwithstanding subsection (g), the board may, without adopting rules under IC 4-22-2, modify the course work of a training subject matter, modify the number of hours of

training required within a particular subject matter, or add a new subject matter, if the board satisfies the following requirements:

~~(A)~~ **(1)** The board must conduct at least two (2) public meetings on the proposed modification or addition.

~~(B)~~ **(2)** After approving the modification or addition at a public meeting, the board must post notice of the modification or addition on the Indiana law enforcement academy's Internet web site at least thirty (30) days before the modification or addition takes effect.

If the board does not satisfy the requirements of this subsection, the modification or addition is void. This subsection does not authorize the board to eliminate any inservice training subject matter required under subsection (g).

(i) The board shall also adopt rules establishing a town marshal basic training program, subject to the following:

(1) The program must require fewer hours of instruction and class attendance and fewer courses of study than are required for the mandated basic training program.

(2) Certain parts of the course materials may be studied by a candidate at the candidate's home in order to fulfill requirements of the program.

(3) Law enforcement officers successfully completing the requirements of the program are eligible for appointment only in towns employing the town marshal system (IC 36-5-7) and having not more than one (1) marshal and two (2) deputies.

(4) The limitation imposed by subdivision (3) does not apply to an officer who has successfully completed the mandated basic training program.

(5) The time limitations imposed by subsections (b) and (c) for completing the training are also applicable to the town marshal basic training program.

(6) The program must require training in interacting with individuals with autism.

(j) The board shall adopt rules under IC 4-22-2 to establish an executive training program. The executive training program must include training in the following areas:

(1) Liability.

(2) Media relations.

(3) Accounting and administration.

(4) Discipline.

(5) Department policy making.

(6) Lawful use of force.

(7) Department programs.
(8) Emergency vehicle operation.
(9) Cultural diversity.

(k) A police chief shall apply for admission to the executive training program within two (2) months of the date the police chief initially takes office. A police chief must successfully complete the executive training program within six (6) months of the date the police chief initially takes office. However, if space in the executive training program is not available at a time that will allow completion of the executive training program within six (6) months of the date the police chief initially takes office, the police chief must successfully complete the next available executive training program that is offered after the police chief initially takes office.

(l) A police chief who fails to comply with subsection (k) may not continue to serve as the police chief until completion of the executive training program. For the purposes of this subsection and subsection (k), "police chief" refers to:

(1) the police chief of any city;
(2) the police chief of any town having a metropolitan police department; and
(3) the chief of a consolidated law enforcement department established under IC 36-3-1-5.1.

A town marshal is not considered to be a police chief for these purposes, but a town marshal may enroll in the executive training program.

(m) A fire investigator in the division of fire and building safety appointed after December 31, 1993, is required to comply with the basic training standards established under this chapter.

(n) The board shall adopt rules under IC 4-22-2 to establish a program to certify handgun safety courses, including courses offered in the private sector, that meet standards approved by the board for training probation officers in handgun safety as required by IC 11-13-1-3.5(3).

(o) The board shall adopt rules under IC 4-22-2 to establish a refresher course for an officer who:

(1) is hired by an Indiana law enforcement department or agency as a law enforcement officer;
(2) has not been employed as a law enforcement officer for:
    (A) at least two (2) years; and
    (B) less than six (6) years before the officer is hired under subdivision (1); and
(3) completed at any time a basic training course certified or

recognized by the board before the officer is hired under subdivision (1).

(p) An officer to whom subsection (o) applies must successfully complete the refresher course described in subsection (o) not later than six (6) months after the officer's date of hire, or the officer loses the officer's powers of:

(1) arrest;

(2) search; and

(3) seizure.

(q) The board shall adopt rules under IC 4-22-2 to establish a refresher course for an officer who:

(1) is appointed by an Indiana law enforcement department or agency as a reserve police officer; and

(2) has not worked as a reserve police officer for at least two (2) years after:

(A) completing the pre-basic course; or

(B) leaving the individual's last appointment as a reserve police officer.

An officer to whom this subsection applies must successfully complete the refresher course established by the board in order to work as a reserve police officer.

(r) This subsection applies to an individual who, at the time the individual completes a board certified or recognized basic training course, has not been appointed as a law enforcement officer by an Indiana law enforcement department or agency. If the individual is not employed as a law enforcement officer for at least two (2) years after completing the basic training course, the individual must successfully retake and complete the basic training course as set forth in subsection (d).

(s) The board shall adopt rules under IC 4-22-2 to establish a refresher course for an individual who:

(1) is appointed as a board certified instructor of law enforcement training; and

(2) has not provided law enforcement training instruction for more than one (1) year after the date the individual's instructor certification expired.

An individual to whom this subsection applies must successfully complete the refresher course established by the board in order to renew the individual's instructor certification.

(t) This subsection applies only to a gaming agent employed as a law enforcement officer by the Indiana gaming commission. A gaming agent appointed after June 30, 2005, may exercise the police powers

described in subsection (d) if:

(1) the agent successfully completes the pre-basic course established in subsection (f); and

(2) the agent successfully completes any other training courses established by the Indiana gaming commission in conjunction with the board.

(u) This subsection applies only to a securities enforcement officer designated as a law enforcement officer by the securities commissioner. A securities enforcement officer may exercise the police powers described in subsection (d) if:

(1) the securities enforcement officer successfully completes the pre-basic course established in subsection (f); and

(2) the securities enforcement officer successfully completes any other training courses established by the securities commissioner in conjunction with the board.

(v) As used in this section, "upper level policymaking position" refers to the following:

(1) If the authorized size of the department or town marshal system is not more than ten (10) members, the term refers to the position held by the police chief or town marshal.

(2) If the authorized size of the department or town marshal system is more than ten (10) members but less than fifty-one (51) members, the term refers to:

(A) the position held by the police chief or town marshal; and

(B) each position held by the members of the police department or town marshal system in the next rank and pay grade immediately below the police chief or town marshal.

(3) If the authorized size of the department or town marshal system is more than fifty (50) members, the term refers to:

(A) the position held by the police chief or town marshal; and

(B) each position held by the members of the police department or town marshal system in the next two (2) ranks and pay grades immediately below the police chief or town marshal.

(w) This subsection applies only to a correctional police officer employed by the department of correction. A correctional police officer may exercise the police powers described in subsection (d) if:

(1) the officer successfully completes the pre-basic course described in subsection (f); and

(2) the officer successfully completes any other training courses established by the department of correction in conjunction with the board.

SECTION 12. IC 5-2-2-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. The commission is hereby authorized to acquire or select a site located in the State of Indiana and construct and erect thereon a building or buildings to be used by the Law Enforcement Training Board created by ~~IC 1971,~~ **IC** 5-2-1 for a Law Enforcement Academy. The site so selected may be on land already owned by the state, or if no such site is deemed by the commission suitable or available, the commission may acquire a site either by purchase, gift or condemnation as hereinafter provided. If a site of land already owned by the state is selected, the commission shall have authority, if necessary, to clear and prepare such site for the construction and erection thereon of such building or buildings. In addition to constructing such building or buildings, the commission shall also install therein any and all equipment, appurtenances and paraphernalia which may be necessary to constitute a fully equipped and modern law enforcement academy. If found necessary, the commission shall also improve, landscape, embellish and beautify such grounds, and lay out and install such walks, drives, fences and other necessary appurtenances as may be deemed essential to produce an integrated and artistic setting. Except as herein otherwise provided, the location and area of the lands acquired and the character of the buildings, structures, embellishments, ornamentation, equipment and other appurtenances therein or thereon shall be determined by the commission.

SECTION 13. IC 5-10-1.1-4.5, AS ADDED BY P.L.217-2017, SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) As used in this section, "next level Indiana fund" refers to the next level Indiana innovation and entrepreneurial fund established by subsection (b).

(b) After December 31, 2017, the deferred compensation committee shall establish and maintain:

(1) an investment product for the state employees' deferred compensation plan; and

(2) a funding offering for the defined contribution plan established under section 1.5 of this chapter;

named the next level Indiana innovation and entrepreneurial fund. The deferred compensation committee shall consult with the board of trustees of the next level Indiana trust fund established under IC 8-14-15.1 and the board of trustees of the Indiana public retirement system established under IC 5-10.5-3-1 in establishing the investment objectives and policies for the next level Indiana fund. Not more than twenty-five million dollars ($25,000,000) of the assets of the next level

Indiana fund may be invested in any one (1) particular investment fund or investment firm.

(c) The following apply to a state employee who selects the next level Indiana fund:

(1) The state employee's initial transfer into the next level Indiana fund may not exceed twenty percent (20%) of the balance in the state employee's account in the state employees' deferred compensation plan, as of the day before the effective date of the state employee's selection of the next level Indiana fund.

(2) After the state employee's initial transfer into the next level Indiana fund, contributions made by the state employee, or on the state employee's behalf, into the next level Indiana fund each year may not exceed twenty percent (20%) of the total contributions to the state employee's account in the state employees' deferred compensation plan for that year.

(3) If a state employee:

(A) contributes not less than the amount the state employee initially designated to the next level Indiana fund in the state employees' deferred compensation plan for at least thirty-six (36) consecutive months; and

(B) maintains in the next level Indiana fund in the state employees' deferred compensation plan the amounts transferred and contributed during that period;

the state shall contribute on the state employee's behalf to the next level Indiana fund offering in the defined contribution plan established under section 1.5 of this chapter as a match ten percent (10%) of the total amount contributed by the state employee or on the state employee's behalf to the next level Indiana fund in the state employees' deferred compensation plan during that thirty-six (36) month period.

(4) After the period described in subdivision (3), for each additional twelve (12) consecutive months that a state employee:

(A) contributes not less than the amount the state employee initially designated to the next level Indiana fund in the state employees' deferred compensation plan; and

(B) maintains in the next level Indiana fund in the state employees' deferred compensation plan the amounts transferred and contributed during that period;

the state shall contribute on the state employees' behalf to the next level Indiana fund offering in the defined contribution plan established under section 1.5 of this chapter as a match ten percent (10%) of the total amount contributed by the state

employee or on the state employee's behalf to the next level Indiana fund in the state employees' deferred compensation plan during that twelve (12) month period. In determining the state's match under this subdivision, the total amount contributed by the state employee or on the state employee's behalf excludes the amount of any state match under this subdivision or subdivision (3).

(d) The state match under this section shall be paid from the personal ~~services~~ **services/fringe benefit** contingency fund.

(e) The deferred compensation committee shall report to the budget committee every six (6) months concerning the following:

(1) The number of state employees that have funds invested in the next level Indiana fund under this section.

(2) The total amounts invested in the next level Indiana fund under this section, including the amount of any state match under this section.

SECTION 14. IC 5-10.2-2-3, AS AMENDED BY P.L.217-2017, SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The annuity savings account consists of:

(1) the members' contributions; and

(2) the interest credits on these contributions in the guaranteed fund (before January 1, 2017), the gain or loss in the balance of the member's account in the stable value fund (after December 31, 2016), or the gain or loss in market value on these contributions in the alternative investment program, as specified in section 4 of this chapter **(before its expiration).**

Each member shall be credited individually with the amount of the member's contributions and interest credits.

(b) The board shall maintain the investment program in effect on December 31, 1995, (referred to in this chapter as the guaranteed program) within the annuity savings account until January 1, 2017. In addition, the board shall establish and maintain a guaranteed program within the 1996 account until January 1, 2017. After December 31, 2016, the board shall establish an investment fund (referred to in this chapter as the stable value fund) that has preservation of capital as the primary investment objective. The board may establish investment guidelines and limits on all types of investments (including, but not limited to, stocks and bonds) and take other actions necessary to fulfill its duty as a fiduciary of the annuity savings account, subject to the limitations and restrictions set forth in IC 5-10.3-5-3, IC 5-10.4-3-10, and IC 5-10.5-5.

(c) The board shall establish alternative investment programs within

the annuity savings account of the public employees' retirement fund, the pre-1996 account, and the 1996 account, based on the following requirements:

(1) The board shall maintain at least one (1) alternative investment program that is an indexed stock fund and one (1) alternative investment program that is a bond fund. The board may maintain one (1) or more alternative investment programs that:

(A) invest in one (1) or more commingled or pooled funds that consist in part or entirely of mortgages that qualify as five star mortgages under the program established by IC 24-5-23.6; or

(B) otherwise invest in mortgages that qualify as five star mortgages under the program established by IC 24-5-23.6.

(2) The programs should represent a variety of investment objectives under IC 5-10.3-5-3.

(3) No program may permit a member to withdraw money from the member's account except as provided in IC 5-10.2-3 and IC 5-10.2-4.

(4) All administrative costs of each alternative program shall be paid from the earnings on that program or as may be determined by the rules of the board.

(5) Except as provided in section 4(e) of this chapter **(before its expiration),** a valuation of each member's account must be completed as of:

(A) the last day of each quarter; or

(B) another time as the board may specify by rule.

(6) The board shall maintain as an alternative investment program the fund described in section 3.5 of this chapter.

(d) The board must prepare, at least annually, an analysis of the guaranteed program (before January 1, 2017), the stable value fund (after December 31, 2016), and each alternative investment program. This analysis must:

(1) include a description of the procedure for selecting an alternative investment program;

(2) be understandable by the majority of members; and

(3) include a description of prior investment performance.

(e) A member may direct the allocation of the amount credited to the member among the guaranteed fund (before January 1, 2017), the stable value fund (after December 31, 2016), and any available alternative investment funds, subject to the following conditions:

(1) A member may make a selection or change an existing selection under rules established by the board. The board shall

allow a member to make a selection or change any existing selection at least once each quarter.

(2) The board shall implement the member's selection beginning on the first day of the next calendar quarter that begins at least thirty (30) days after the selection is received by the board or on an alternate date established by the rules of the board. This date is the effective date of the member's selection.

(3) A member may select any combination of the guaranteed fund (before January 1, 2017), the stable value fund (after December 31, 2016), or any available alternative investment funds, in ten percent (10%) increments or smaller increments that may be established by the rules of the board.

(4) A member's selection remains in effect until a new selection is made.

(5) On the effective date of a member's selection, the board shall reallocate the member's existing balance or balances in accordance with the member's direction, based on:

(A) for an alternative investment program balance, the market value on the effective date;

(B) for any guaranteed program balance, the account balance on the effective date; and

(C) for any stable value fund program balance, the balance of the member's account on the effective date.

All contributions to the member's account shall be allocated as of the last day of that quarter or at an alternate time established by the rules of the board in accordance with the member's most recent effective direction. The board shall not reallocate the member's account at any other time.

(6) The provisions concerning the transition from the guaranteed program to the stable value fund program are met, as set forth in section 24 of this chapter.

(f) When a member who participates in an alternative investment program transfers the amount credited to the member from one (1) alternative investment program to another alternative investment program, to the guaranteed program (before January 1, 2017), or to the stable value fund program (after December 31, 2016), the amount credited to the member shall be valued at the market value of the member's investment, as of the day before the effective date of the member's selection or at an alternate time established by the rules of the board. When a member who participates in an alternative investment program retires, becomes disabled, dies, or suspends membership and withdraws from the fund, the amount credited to the

member shall be the market value of the member's investment as of the last day of the quarter preceding the member's distribution or annuitization at retirement, disability, death, or suspension and withdrawal, plus contributions received after that date or at an alternate time established by the rules of the board.

(g) This subsection applies before January 1, 2017. When a member who participates in the guaranteed program transfers the amount credited to the member to an alternative investment program, the amount credited to the member in the guaranteed program is computed without regard to market value and is based on the balance of the member's account in the guaranteed program as of the last day of the quarter preceding the effective date of the transfer. However, the board may by rule provide for an alternate valuation date. When a member who participates in the guaranteed program retires, becomes disabled, dies, or suspends membership and withdraws from the fund, the amount credited to the member shall be computed without regard to market value and is based on the balance of the member's account in the guaranteed program as of the last day of the quarter preceding the member's distribution or annuitization at retirement, disability, death, or suspension and withdrawal, plus any contributions received since that date plus interest since that date. However, the board may by rule provide for an alternate valuation date.

(h) This subsection applies after December 31, 2016. When a member who participates in the stable value fund program transfers the amount credited to the member from the stable value fund program to an alternative investment program, the amount credited to the member shall be the balance of the member's account, as of the day before the effective date of the member's selection or at an alternate time established by the rules of the board. When a member who participates in the stable value fund program retires, becomes disabled, dies, or suspends membership and withdraws from the fund, the amount credited to the member shall be the balance of the member's account as of the last day of the quarter preceding the member's distribution or annuitization at retirement, disability, death, or suspension and withdrawal, plus contributions received after that date or at an alternate time established by the rules of the board.

SECTION 15. IC 5-10.2-2-3.5, AS ADDED BY P.L.217-2017, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) As used in this section, "next level Indiana fund" refers to the next level Indiana innovation and entrepreneurial fund established by subsection (b).

(b) After December 31, 2017, the board shall establish and maintain

an alternative investment program within the annuity savings account of the public employees' retirement fund, the pre-1996 account, and the 1996 account named the next level Indiana innovation and entrepreneurial fund. The board shall consult with the board of trustees of the next level Indiana trust fund established under IC 8-14-15.1 and the deferred compensation committee established under IC 5-10-1.1-4 in establishing the investment objectives and policies for the next level Indiana fund.

(c) The following apply to a member who selects the next level Indiana fund:

(1) The member's initial transfer into the next level Indiana fund may not exceed twenty percent (20%) of the balance in the member's account, as of the day before the effective date of the member's selection of the next level Indiana fund.

(2) After the member's initial transfer into the next level Indiana fund, contributions made by the member, or on the member's behalf, into the next level Indiana fund each year may not exceed twenty percent (20%) of the total contributions to the member's account for that year.

(3) If a member:

(A) contributes not less than the amount the member initially designated to the next level Indiana fund for at least thirty-six (36) consecutive months; and

(B) maintains in the next level Indiana fund the amounts transferred and contributed during that period;

the state shall contribute on the member's behalf to the next level Indiana fund as a match ten percent (10%) of the total amount contributed by or on the member's behalf to the next level Indiana fund during that thirty-six (36) month period.

(4) After the period described in subdivision (3), for each additional twelve (12) consecutive months that a member:

(A) contributes not less than the amount the member initially designated to the next level Indiana fund; and

(B) maintains in the next level Indiana fund the amounts transferred and contributed during that period;

the state shall contribute on the member's behalf to the next level Indiana fund as a match ten percent (10%) of the total amount contributed by or on the member's behalf to the next level Indiana fund during that twelve (12) month period. In determining the state's match under this subdivision, the total amount contributed by or on the member's behalf excludes the amount of any state match under this subdivision or subdivision (3).

(d) The state match under this section shall be paid from the personal ~~services~~ **services/fringe benefit** contingency fund.

SECTION 16. IC 5-10.2-5-20, AS AMENDED BY P.L.2-2007, SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. (a) Notwithstanding the repeal of IC 5-10.2-2-5, a member who:

(1) is an employee of a state educational institution; and

(2) began making contributions by payroll deduction under IC 5-10.2-2-5 before January 1, 1989;

may continue to make contributions after June 30, 1989, as if IC 5-10.2-2-5 had not been repealed. Such an institution may continue to make additional contributions for members on whose behalf additional contributions were being made before January 1, 1989.

(b) The employer may use contributions made under this section and IC 5-10.2-2-5 to purchase an annuity from a retirement fund for a member described in subsection (a) at any time before the member retires.

(c) Interest shall be credited on contributions made under this section and IC 5-10.2-2-5 as specified in IC 5-10.2-2-4 **(before its expiration).**

(d) Nothing in this section or in the repeal of IC 5-10.2-2-5 may be construed to affect in any way the ability of a state educational institution to make contributions on behalf of its employees to a tax deferred annuity under Section 403(b) of the Internal Revenue Code.

(e) A member who:

(1) has at least five (5) years of credited service;

(2) is an employee of a state educational institution; and

(3) is transferred from a position covered by the Indiana state teachers' retirement fund or the Indiana public employees' retirement fund to a position not covered by either of the funds;

shall continue to receive credit, for the determination of eligibility for benefits only, for up to five (5) additional years of service with the institution, subject to all the provisions of the retirement fund law. The additional service credit and the salary in the non-covered position shall not be included in the computation of benefits from the retirement fund.

SECTION 17. IC 5-10.3-12-22, AS AMENDED BY P.L.193-2016, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) Subject to the board obtaining the approval of the Internal Revenue Service as described in section 18(b) of this chapter, the board shall establish:

(1) a stable value fund as the initial regular investment program

for the plan; and

(2) the alternative investment programs (as described by IC 5-10.2-2-3 and IC 5-10.2-2-4 **(before its expiration))** within the annuity savings account as the initial alternative investment programs for the plan.

If the board considers it necessary or appropriate, the board may establish different or additional alternative investment programs for the plan.

(b) The requirements and rules that apply to the alternative investment programs within the annuity savings account are the initial requirements and rules that apply to the alternative investment programs within the plan, including the following:

(1) The board's investment guidelines and limits for the alternative investment programs.

(2) A member's selection of and changes to the member's investment options.

(3) The valuation of a member's account.

(4) The allocation and payment of administrative expenses for the alternative investment programs.

(c) If the board considers it necessary or appropriate, the board may establish different or additional requirements and rules that apply to the alternative investment programs within the plan.

(d) The board shall determine the appropriate administrative fees to be charged to the member accounts.

SECTION 18. IC 5-10.3-12-27, AS ADDED BY P.L.22-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 27. (a) If a member dies:

(1) while in service in a position covered by the plan but not in the line of duty; or

(2) after terminating service in a position covered by the plan but before withdrawing the member's account;

to the extent that the member is vested, the member's account shall be paid to the beneficiary or beneficiaries designated by the member on a form prescribed by the board. The amount paid shall be valued as provided in IC 5-10.2-2-3 and IC 5-10.2-2-4 **(expired).** The board shall invest the total amount in the member's account in the stable value fund not later than thirty (30) days after receiving notification of a member's death.

(b) If there is no properly designated beneficiary, or if no beneficiary survives the member, the member's account shall be paid to:

(1) the surviving spouse of the member;

(2) if there is not a surviving spouse, the surviving dependent or dependents of the member in equal shares; or

(3) if there is not a surviving spouse or dependent, the member's estate.

(c) The beneficiary or beneficiaries designated under subsection (a) or a survivor determined under subsection (b) may elect to have the member's account paid as:

(1) a lump sum;

(2) a direct rollover to another eligible retirement plan; or

(3) a monthly annuity in accordance with rules of the board.

A monthly annuity is an option only on or after the beneficiary or survivor attains sixty-two (62) years of age. The board shall establish the forms of annuity by rule, in consultation with the board's actuary. Further, the board may establish a minimum account balance or a minimum monthly payment amount that is required in order for a beneficiary or survivor to select the monthly annuity option.

(d) If a member dies in the line of duty while in service in a covered position, the designated beneficiary or beneficiaries or the surviving spouse or dependents, as applicable, are entitled to payment of the member's account as provided in this section. In addition, if the member was not fully vested in the employer contribution subaccount, the account is deemed to be fully vested for purposes of withdrawal under this section.

SECTION 19. IC 5-10.5-5-1, AS ADDED BY P.L.23-2011, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. The board has the powers, duties, restrictions, limitations, and penalties in connection with the board's investment and management of the assets of the public pension and retirement funds of the system under the following provisions:

(1) IC 5-10.2-2-2.5.

(2) IC 5-10.2-2-13.

~~(3) IC 5-10.2-2-18.~~

~~(4)~~ **(3)** IC 5-10.3-3-7.1.

~~(5)~~ **(4)** IC 5-10.3-5-3.

~~(6)~~ **(5)** IC 5-10.3-5-3.1.

~~(7)~~ **(6)** IC 5-10.3-5-4.

~~(8)~~ **(7)** IC 5-10.3-5-5.

~~(9)~~ **(8)** IC 5-10.3-5-6.

~~(10)~~ **(9)** IC 5-10.4-3-7.

~~(11)~~ **(10)** IC 5-10.4-3-9.

~~(12)~~ **(11)** IC 5-10.4-3-10.

~~(13)~~ **(12)** IC 5-10.4-3-11.

~~(14)~~ **(13)** IC 5-10.4-3-12.
~~(15)~~ **(14)** IC 5-10.4-3-13.
~~(16)~~ **(15)** IC 5-10.4-3-14.
~~(17)~~ **(16)** IC 5-10.4-3-15.
~~(18)~~ **(17)** IC 5-10.4-3-16.

SECTION 20. IC 5-16-5.5-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. The contractor shall be paid in full including all escrowed principal and escrowed income by the state agency and escrow agent within sixty-one (61) days following the date of substantial completion, subject to ~~IC 1971,~~ **IC** 5-16-5. If at that time there are any remaining uncompleted minor items, an amount equal to two hundred percent (200%) of the value of each item as determined by the architect-engineer shall be withheld until said item or items are completed.

SECTION 21. IC 5-28-16-2, AS AMENDED BY P.L.237-2017, SECTION 21, AND AS AMENDED BY P.L.238-2017, SECTION 5, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) The Indiana twenty-first century research and technology fund is established within the state treasury to provide grants or loans to support proposals for economic development in one (1) or more of the following areas:

(1) To increase the capacity of Indiana postsecondary educational institutions, Indiana businesses, and Indiana nonprofit corporations and organizations to compete successfully for federal or private research and development funding.

(2) To stimulate the transfer of research and technology into marketable products.

(3) To assist with diversifying Indiana's economy by focusing investment in biomedical research and biotechnology, information technology, development of alternative fuel technologies, development and production of fuel efficient vehicles, and other high technology industry clusters requiring high skill, high wage employees.

(4) To encourage an environment of innovation and cooperation among universities and businesses to promote research activity.

(5) To provide grants to district boards that are established in the city of Lafayette and the city of Fort Wayne under the entrepreneur and enterprise district pilot program established under IC 5-28-15.5 and as set forth in IC 5-28-15.5-5.

(b) The fund consists of:

(1) appropriations from the general assembly;

~~*(2) proceeds of bonds issued by the Indiana finance authority*~~

~~*under IC 4-4-11.4 for deposit in the fund;*~~ and

~~*(3)*~~ *(2)* loan repayments.

(c) The corporation shall administer the fund. The following may be paid from money in the fund:

(1) Expenses of administering the fund.

(2) Nonrecurring administrative expenses incurred to carry out the purposes of this chapter.

(d) Earnings from loans made under this chapter shall be deposited in the fund.

(e) The budget committee shall review programs and initiatives and corresponding investment policies established by the board. ~~*The corporation shall report semiannually to the budget committee on activity within the fund.*~~ The budget agency shall review each recommendation to verify and approve available funding and compliance with the established investment policy. Money in the fund may not be used to provide a recurring source of revenue for the normal operating expenditures of any project.

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

(g) The money in the fund at the end of a state fiscal year does not revert to the state general fund but remains in the fund.

(h) For each state fiscal year beginning after June 30, 2017, and ending before July 1, 2022, the corporation may allocate two million dollars ($2,000,000) of the total amount held within the fund in that state fiscal year for the purposes of making grants from the fund under subsection (a)(5) to district boards established in the city of Lafayette and the city of Fort Wayne as set forth in IC 5-28-15.5-5. This subsection expires December 31, 2022.

SECTION 22. IC 5-28-17-1, AS AMENDED BY P.L.139-2017, SECTION 3, AND AS AMENDED BY P.L.237-2017, SECTION 24, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The corporation shall do the following to carry out this chapter:

(1) Contribute to the strengthening of the economy of Indiana by encouraging the organization and development of new business enterprises, including technologically oriented enterprises.

(2) Approve and administer loans from the small business development fund established by IC 5-28-18.

(3) Conduct activities for nontraditional entrepreneurs under IC 5-28-18.

(4) Establish and administer the small and minority business financial assistance program under IC 5-28-20.

(5) Assist small businesses in obtaining state and federal tax incentives.

(6) Develop and advertise a means to allow for small businesses and local units of government to report duplicative state reporting requirements through an Internet web page maintained on the corporation's web site.

(7) Beginning in 2018, not later than August 31 of each year, report the information received during the previous twelve (12) months under subdivision (6) to the house of representatives' standing committee that is responsible for government reduction.

~~*(6)*~~ **(8)** *Operate the Indiana small business development centers.*

~~*(7)*~~ **(9)** *Maintain, through the small business development centers, a statewide network of public, private, and educational resources to inform, among other things, small businesses of the state and federal programs under which the businesses may obtain financial assistance or realize reduced costs through programs such as the small employer health insurance pooling program under IC 27-8-5-16(8).*

(b) The corporation may do the following to carry out this chapter:

(1) Receive money from any source, enter into contracts, and expend money for any activities appropriate to its purpose.

(2) Do all other things necessary or incidental to carrying out the corporation's functions under this chapter.

(3) Establish programs to identify entrepreneurs with marketable ideas and to support the organization and development of new business enterprises, including technologically oriented enterprises.

(4) Conduct conferences and seminars to provide entrepreneurs with access to individuals and organizations with specialized expertise.

(5) Establish a statewide network of public, private, and educational resources to assist the organization and development of new enterprises.

(6) Cooperate with public and private entities, including the Indiana Small Business Development Center Network and the federal government marketing program, in exercising the powers listed in this subsection.

(7) Establish and administer the small and minority business financial assistance program under IC 5-28-20.

(8) Approve and administer loans from the small business

development fund established by IC 5-28-18.

(9) Develop and administer programs to support the growth of small businesses.

~~(9)~~ *(10)* Coordinate state funded programs that assist the organization and development of new enterprises.

SECTION 23. IC 6-1.1-1-9, AS AMENDED BY P.L.255-2017, SECTION 4, AND AS AMENDED BY P.L.235-2017, SECTION 2, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) For purposes of this article, the "owner" of tangible property shall be determined by using the rules contained in this section.

(b) Except as otherwise provided in this section, the holder of the legal title to personal property, or the legal title in fee to real property, is:

(1) the owner of that property, *regardless of whether the holder of the legal title holds a fractional interest, a remainder interest, a life estate, or a tenancy for a term of years, if a title document is not ordinarily issued to an owner for that type of property; or (2) the owner of that property who is designated as the grantee, buyer, or other equivalent term in the title document or bureau of motor vehicles affidavit of sale or disposal, if a title document is ordinarily issued to an owner for that type of property.*

(c) When title to tangible property passes on the assessment date of any year, only the person obtaining title is the owner of that property on the assessment date.

(d) When the mortgagee of real property is in possession of the mortgaged premises, the mortgagee is the owner of that property.

(e) When personal property is security for a debt and the debtor is in possession of the property, the debtor is the owner of that property.

(f) When a life tenant of real property *or a holder of a tenancy for a term of years in real property* is in possession of the real property, *only* the life tenant *or the holder of a tenancy for a term of years* is the owner of that property.

(g) When the grantor of a qualified personal residence trust created under United States Treasury Regulation 25.2702-5(c)(2) is:

(1) in possession of the real property transferred to the trust; and

(2) entitled to occupy the real property rent free under the terms of the trust;

the grantor is the owner of that real property.

SECTION 24. IC 6-1.1-2-4, AS AMENDED BY P.L.235-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The owner of any real property on the

assessment date of a year is liable for the taxes imposed for that year on the property, unless a person holding, possessing, controlling, or occupying any real property on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998.

(b) Except for a mobile home assessed as personal property, a person holding, possessing, controlling, or occupying any personal property on the assessment date of a year is liable for the taxes imposed for that year on the property unless:

(1) the person establishes that the property is being assessed and taxed in the name of the owner; or

(2) the owner is liable for the taxes under a contract with that person.

A person owning a mobile home assessed as personal property on the assessment date of a year is liable for the taxes imposed for that year on the property. When a person other than the owner pays any property taxes, as required by this section, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

~~(b)~~ **(c)** An owner on the assessment date of a year of real property that has an improvement or appurtenance that is:

(1) assessed as real property; and

(2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date.

~~(c)~~ **(d)** An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998.

SECTION 25. IC 6-1.1-4-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. Real property shall be assessed at the place where it is situated, and it shall be assessed to the person liable for the taxes under ~~IC 1971,~~ **IC** 6-1.1-2-4.

SECTION 26. IC 6-1.1-4-4.5, AS AMENDED BY P.L.255-2017, SECTION 6, AND AS AMENDED BY P.L.232-2017, SECTION 2, IS

CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.5. (a) The department of local government finance shall adopt rules establishing a system for annually adjusting the assessed value of real property to account for changes in value in those years since a reassessment under section ~~4 or~~ 4.2 of this chapter for the property last took effect.

(b) Subject to subsection (e), the system must be applied to adjust assessed values beginning with the 2006 assessment date and each year thereafter that is not a year in which a reassessment under section ~~4 or~~ 4.2 of this chapter for the property becomes effective.

(c) The rules adopted under subsection (a) must include the following characteristics in the system:

(1) Promote uniform and equal assessment of real property within and across classifications.

(2) Require that assessing officials:

(A) reevaluate the factors that affect value;

(B) express the interactions of those factors mathematically;

(C) use mass appraisal techniques to estimate updated property values within statistical measures of accuracy; and

(D) provide notice to taxpayers of an assessment increase that results from the application of annual adjustments.

(3) Prescribe procedures that permit the application of the adjustment percentages in an efficient manner by assessing officials.

(d) The department of local government finance must review and certify each annual adjustment determined under this section.

(e) In making the annual determination of the base rate to satisfy the requirement for an annual adjustment ~~under subsection (c)~~ for ~~the January 1, 2016, assessment date and~~ each assessment date, ~~thereafter,~~ the department of local government finance shall *not later than March 1 of each year* determine the base rate using the methodology reflected in Table 2-18 of Book 1, Chapter 2 of the department of local government finance's Real Property Assessment Guidelines (as in effect on January 1, 2005), except that the department shall adjust the methodology as follows:

(1) Use a six (6) year rolling average adjusted under subdivision (3) instead of a four (4) year rolling average.

(2) Use *the* data from the six (6) most recent years preceding the year in which the assessment date occurs *for which data is available,* before one (1) of those six (6) years is eliminated under subdivision (3) when determining the rolling average.

(3) Eliminate in the calculation of the rolling average the year

among the six (6) years for which the highest market value in use of agricultural land is determined.

(4) After determining a preliminary base rate that would apply for the assessment date without applying the adjustment under this subdivision, the department of local government finance shall adjust the preliminary base rate as follows:

(A) If the preliminary base rate for the assessment date would be at least ten percent (10%) greater than the final base rate determined for the preceding assessment date, a capitalization rate of eight percent (8%) shall be used to determine the final base rate.

(B) If the preliminary base rate for the assessment date would be at least ten percent (10%) less than the final base rate determined for the preceding assessment date, a capitalization rate of six percent (6%) shall be used to determine the final base rate.

(C) If neither clause (A) nor clause (B) applies, a capitalization rate of seven percent (7%) shall be used to determine the final base rate.

(D) In the case of a market value in use for a year that is used in the calculation of the six (6) year rolling average under subdivision (1) for purposes of determining the base rate for the assessment date:

(i) that market value in use shall be recalculated by using the capitalization rate determined under clauses (A) through (C) for the calculation of the base rate for the assessment date; and

(ii) the market value in use recalculated under item (i) shall be used in the calculation of the six (6) year rolling average under subdivision (1).

(f) For assessment dates after December 31, 2009, an adjustment in the assessed value of real property under this section shall be based on the estimated true tax value of the property on the assessment date that is the basis for taxes payable on that real property.

(g) The department shall release the department's annual determination of the base rate on or before March 1 of each year.

SECTION 27. IC 6-1.1-4-5 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 5. (a) A petition for the reassessment of a real property that is subject to reassessment under section 4 of this chapter and situated within a township may be filed with the department of local government finance on or before:~~

~~(1) March 31st of any year beginning before January 1, 2016,~~

~~which is not a general election year and in which no general reassessment of real property is made; or~~

~~(2) January 31 of any year beginning after December 31, 2015, that is not a general election year and in which no general reassessment of real property is made.~~

~~A petition for reassessment of real property applies only to the most recent real property assessment date.~~

~~(b) The petition for reassessment must be signed by not less than the following percentage of all the owners of taxable real property who reside in the township:~~

~~(1) fifteen percent (15%) for a township which does not contain an incorporated city or town;~~

~~(2) five percent (5%) for a township containing all or part of an incorporated city or town which has a population of five thousand (5,000) or less;~~

~~(3) four percent (4%) for a township containing all or part of an incorporated city which has a population of more than five thousand (5,000) but not exceeding ten thousand (10,000);~~

~~(4) three percent (3%) for a township containing all or part of an incorporated city which has a population of more than ten thousand (10,000) but not exceeding fifty thousand (50,000);~~

~~(5) two percent (2%) for a township containing all or part of an incorporated city which has a population of more than fifty thousand (50,000) but not exceeding one hundred fifty thousand (150,000); or~~

~~(6) one percent (1%) for a township containing all or part of an incorporated city which has a population of more than one hundred fifty thousand (150,000).~~

~~The signatures on the petition must be verified by the oath of one (1) or more of the signers. A certificate of the county auditor stating that the signers constitute the required number of resident owners of taxable real property of the township must accompany the petition.~~

~~(c) Upon receipt of a petition under subsection (a), the department of local government finance may order a reassessment under section 9 of this chapter or conduct a reassessment under section 31.5 of this chapter.~~

SECTION 28. IC 6-1.1-4-6, AS AMENDED BY P.L.112-2012, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. If the department of local government finance determines that a petition filed under section ~~5 or~~ 5.5 of this chapter has been signed by the required number of petitioners and that the present assessed value of any real property is inequitable, the

department of local government finance shall order a reassessment of the real property for which the petition was filed. The order shall specify the time within which the reassessment shall be completed and the date on which the reassessment shall become effective.

SECTION 29. IC 6-1.1-4-12.4, AS AMENDED BY P.L.112-2012, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12.4. (a) For purposes of this section, the term "oil or gas interest" includes but is not limited to:

(1) royalties;
(2) overriding royalties;
(3) mineral rights; or
(4) working interest;

in any oil or gas located on or beneath the surface of land which lies within this state.

(b) Oil or gas interest is subject to assessment and taxation as real property. Notwithstanding section ~~4 or~~ 4.2 of this chapter, each oil or gas interest shall be assessed annually by the assessor of the township in which the oil or gas is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the oil or gas interest to the person who owns or operates the interest.

(c) A piece of equipment is an appurtenance to land if it is incident to and necessary for the production of oil and gas from the land covered by the oil or gas interest. This equipment includes but is not limited to wells, pumping units, lines, treaters, separators, tanks, and secondary recovery facilities. These appurtenances are subject to assessment as real property. Notwithstanding section ~~4 or~~ 4.2 of this chapter, each of these appurtenances shall be assessed annually by the assessor of the township in which the appurtenance is located, or the county assessor if there is no township assessor for the township. The township or county assessor shall assess the appurtenance to the person who owns or operates the working interest in the oil or gas interest.

SECTION 30. IC 6-1.1-4-16, AS AMENDED BY P.L.112-2012, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) For purposes of making a reassessment of real property under section ~~4 or~~ 4.2 of this chapter or annual adjustments under section 4.5 of this chapter, a township assessor (if any) and a county assessor may employ:

(1) deputies;
(2) employees; and
(3) technical advisors who are:
    (A) qualified to determine real property values;

(B) professional appraisers certified under 50 IAC 15; and
(C) employed either on a full-time or a part-time basis, subject to sections 18.5 and 19.5 of this chapter.

(b) The county council of each county shall appropriate the funds necessary for the employment of deputies, employees, or technical advisors employed under subsection (a) of this section.

SECTION 31. IC 6-1.1-4-17, AS AMENDED BY P.L.112-2012, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. (a) Subject to the approval of the department of local government finance and the requirements of section 18.5 of this chapter, a county assessor may employ professional appraisers as technical advisors for assessments in all townships in the county. The department of local government finance may approve employment under this subsection only if the department is a party to the employment contract and any addendum to the employment contract.

(b) A decision by a county assessor to not employ a professional appraiser as a technical advisor in a reassessment under section ~~4 or~~ 4.2 of this chapter is subject to approval by the department of local government finance.

(c) As used in this chapter, "professional appraiser" means an individual or firm that is certified under IC 6-1.1-31.7.

SECTION 32. IC 6-1.1-4-20, AS AMENDED BY P.L.112-2012, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. The department of local government finance may establish a period, with respect to each reassessment under section ~~4 or~~ 4.2 of this chapter, that is the only time during which a county assessor may enter into a contract with a professional appraiser.

SECTION 33. IC 6-1.1-4-28.5, AS AMENDED BY P.L.5-2015, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28.5. (a) Money assigned to a property reassessment fund under section 27.5 of this chapter may be used only to pay the costs of:

(1) the ~~general reassessment of real property under section 4 of this chapter or~~ reassessment of one (1) or more groups of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, including the computerization of assessment records;
(2) payments to assessing officials and hearing officers for county property tax assessment boards of appeals under IC 6-1.1-35.2;
(3) the development or updating of detailed soil survey data by the United States Department of Agriculture or its successor agency;

(4) the updating of plat books;

(5) payments for the salary of permanent staff or for the contractual services of temporary staff who are necessary to assist assessing officials;

(6) making annual adjustments under section 4.5 of this chapter; and

(7) the verification under 50 IAC 27-4-7 of sales disclosure forms forwarded to:

(A) the county assessor; or

(B) township assessors (if any);

under IC 6-1.1-5.5-3.

Money in a property ~~tax~~ reassessment fund may not be transferred or reassigned to any other fund and may not be used for any purposes other than those set forth in this section.

(b) All counties shall use modern, detailed soil maps in the reassessment of agricultural land.

(c) The county treasurer of each county shall, in accordance with IC 5-13-9, invest any money accumulated in the property reassessment fund. Any interest received from investment of the money shall be paid into the property reassessment fund.

(d) An appropriation under this section must be approved by the fiscal body of the county after the review and recommendation of the county assessor. However, in a county with a township assessor in every township, the county assessor does not review an appropriation under this section, and only the fiscal body must approve an appropriation under this section.

SECTION 34. IC 6-1.1-4-29, AS AMENDED BY P.L.112-2012, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 29. (a) The expenses of a reassessment, except those incurred by the department of local government finance in performing its normal functions, shall be paid by the county in which the reassessed property is situated. These expenses, except for the expenses of

~~(1) a general reassessment of real property under section 4 of this chapter; or~~

~~(2)~~ reassessments of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter

shall be paid from county funds. The county auditor shall issue warrants for the payment of reassessment expenses. No prior appropriations are required in order for the auditor to issue warrants.

(b) An order of the department of local government finance directing the reassessment of property shall contain an estimate of the

cost of making the reassessment. The assessing officials in the county, the county property tax assessment board of appeals, and the county auditor may not exceed the amount so estimated by the department of local government finance.

SECTION 35. IC 6-1.1-4-30, AS AMENDED BY P.L.112-2012, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. ~~(a) In making any assessment or reassessment of real property in the interim between general reassessments under section 4 of this chapter, the rules, regulations, and standards for assessment are the same as those used in the preceding general reassessment.~~

~~(b)~~ In making any assessment or reassessment of real property between reassessments of that real property under a county's reassessment plan prepared under section 4.2 of this chapter, the rules, regulations, and standards for assessment are the same as those used for that real property in the preceding reassessment of that group of parcels under a county's reassessment plan.

SECTION 36. IC 6-1.1-4-31, AS AMENDED BY P.L.112-2012, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 31. (a) The department of local government finance shall periodically check the conduct of:

~~(1) a general reassessment under section 4 of this chapter;~~

~~(2)~~ **(1)** a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter;

~~(3)~~ **(2)** work required to be performed by local officials under 50 IAC 21; and

~~(4)~~ **(3)** other property assessment activities in the county, as determined by the department.

The department of local government finance may inform township assessors (if any), county assessors, and the presidents of county councils in writing if its check reveals that ~~the general reassessment,~~ the reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter, or other property assessment activities are not being properly conducted, work required to be performed by local officials under 50 IAC 21 is not being properly conducted, or property assessments are not being properly made.

(b) The failure of the department of local government finance to inform local officials under subsection (a) shall not be construed as an indication by the department that:

(1) ~~the general reassessment under section 4 of this chapter,~~ a reassessment of a group of parcels under a county's reassessment

plan prepared under section 4.2 of this chapter or other property assessment activities are being properly conducted;

(2) work required to be performed by local officials under 50 IAC 21 is being properly conducted; or

(3) property assessments are being properly made.

(c) If the department of local government finance:

(1) determines under subsection (a) that ~~a general reassessment under section 4 of this chapter,~~ a reassessment of a group of parcels under a county's reassessment plan prepared under section 4.2 of this chapter or other assessment activities are not being properly conducted; and

(2) informs:

(A) the township assessor (if any) of each affected township;

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may order a state conducted assessment or reassessment under section 31.5 of this chapter to begin not less than sixty (60) days after the date of the notice under subdivision (2).

(d) If the department of local government finance:

(1) determines under subsection (a) that work required to be performed by local officials under 50 IAC 21 is not being properly conducted; and

(2) informs:

(A) the township assessor of each affected township (if any);

(B) the county assessor; and

(C) the president of the county council;

in writing under subsection (a);

the department may conduct the work or contract to have the work conducted to begin not less than sixty (60) days after the date of the notice under subdivision (2). If the department determines during the period between the date of the notice under subdivision (2) and the proposed date for beginning the work or having the work conducted that work required to be performed by local officials under 50 IAC 21 is being properly conducted, the department may rescind the order.

(e) If the department of local government finance contracts to have work conducted under subsection (d), the department shall forward the bill for the services to the county and the county shall pay the bill under the same procedures that apply to county payments of bills for assessment or reassessment services under section 31.5 of this chapter.

(f) A county council president who is informed by the department of local government finance under subsection (a) shall provide the

information to the board of county commissioners. A board of county commissioners that receives information under this subsection may adopt an ordinance to do either or both of the following:

(1) Determine that:

(A) the information indicates that the county assessor has failed to perform adequately the duties of county assessor; and

(B) by that failure the county assessor forfeits the office of county assessor and is subject to removal from office by an information filed under IC 34-17-2-1(b).

(2) Determine that:

(A) the information indicates that one (1) or more township assessors in the county have failed to perform adequately the duties of township assessor; and

(B) by that failure the township assessor or township assessors forfeit the office of township assessor and are subject to removal from office by an information filed under IC 34-17-2-1(b).

(g) A city-county council that is informed by the department of local government finance under subsection (a) may adopt an ordinance making the determination or determinations referred to in subsection (f).

SECTION 37. IC 6-1.1-4-31.5, AS AMENDED BY P.L.112-2012, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 31.5. (a) As used in this section, "department" refers to the department of local government finance.

(b) If the department makes a determination and informs local officials under section 31(c) of this chapter, the department may order a state conducted assessment or reassessment in the county subject to the time limitation in that subsection.

(c) If the department orders a state conducted assessment or reassessment in a county, the department shall assume the duties of the county assessor. Notwithstanding sections 15 and 17 of this chapter, a county assessor subject to an order issued under this section may not assess property or have property assessed for the assessment ~~or general reassessment under section 4 of this chapter~~ or under a county's reassessment plan prepared under section 4.2 of this chapter. Until the state conducted assessment or reassessment is completed under this section, the assessment or reassessment duties of the county assessor are limited to providing the department or a contractor of the department the support and information requested by the department or the contractor.

(d) Before assuming the duties of a county assessor, the department

shall transmit a copy of the department's order requiring a state conducted assessment or reassessment to the county assessor, the county fiscal body, the county auditor, and the county treasurer. Notice of the department's actions must be published one (1) time in a newspaper of general circulation published in the county. The department is not required to conduct a public hearing before taking action under this section.

(e) A county assessor subject to an order issued under this section shall, at the request of the department or the department's contractor, make available and provide access to all:

(1) data;
(2) records;
(3) maps;
(4) parcel record cards;
(5) forms;
(6) computer software systems;
(7) computer hardware systems; and
(8) other information;

related to the assessment or reassessment of real property in the county. The information described in this subsection must be provided at no cost to the department or the contractor of the department. A failure to provide information requested under this subsection constitutes a failure to perform a duty related to an assessment ~~or a general reassessment under section 4 of this chapter~~ or under a county's reassessment plan prepared under section 4.2 of this chapter and is subject to IC 6-1.1-37-2.

(f) The department may enter into a contract with a professional appraising firm to conduct an assessment or reassessment under this section. If a county entered into a contract with a professional appraising firm to conduct the county's assessment or reassessment before the department orders a state conducted assessment or reassessment in the county under this section, the contract:

(1) is as valid as if it had been entered into by the department; and
(2) shall be treated as the contract of the department.

(g) After receiving the report of assessed values from the appraisal firm acting under a contract described in subsection (f), the department shall give notice to the taxpayer and the county assessor, by mail, of the amount of the assessment or reassessment. The notice of assessment or reassessment:

(1) is subject to appeal by the taxpayer under section 31.7 of this chapter; and
(2) must include a statement of the taxpayer's rights under section

31.7 of this chapter.

(h) The department shall forward a bill for services provided under a contract described in subsection (f) to the auditor of the county in which the state conducted reassessment occurs. The county shall pay the bill under the procedures prescribed by subsection (i).

(i) A county subject to an order issued under this section shall pay the cost of a contract described in subsection (f), without appropriation, from the county property reassessment fund. A contractor may periodically submit bills for partial payment of work performed under the contract. Notwithstanding any other law, a contractor is entitled to payment under this subsection for work performed under a contract if the contractor:

(1) submits to the department a fully itemized, certified bill in the form required by IC 5-11-10-1 for the costs of the work performed under the contract;

(2) obtains from the department:

(A) approval of the form and amount of the bill; and

(B) a certification that the billed goods and services have been received and comply with the contract; and

(3) files with the county auditor:

(A) a duplicate copy of the bill submitted to the department;

(B) proof of the department's approval of the form and amount of the bill; and

(C) the department's certification that the billed goods and services have been received and comply with the contract.

The department's approval and certification of a bill under subdivision (2) shall be treated as conclusively resolving the merits of a contractor's claim. Upon receipt of the documentation described in subdivision (3), the county auditor shall immediately certify that the bill is true and correct without further audit and submit the claim to the county executive. The county executive shall allow the claim, in full, as approved by the department, without further examination of the merits of the claim in a regular or special session that is held not less than three (3) days and not more than seven (7) days after the date the claim is certified by the county fiscal officer if the procedures in IC 5-11-10-2 are used to approve the claim or the date the claim is placed on the claim docket under IC 36-2-6-4 if the procedures in IC 36-2-6-4 are used to approve the claim. Upon allowance of the claim by the county executive, the county auditor shall immediately issue a warrant or check for the full amount of the claim approved by the department. Compliance with this subsection constitutes compliance with IC 5-11-6-1, IC 5-11-10, and IC 36-2-6. The determination and

payment of a claim in compliance with this subsection is not subject to remonstrance and appeal. IC 36-2-6-4(f) and IC 36-2-6-9 do not apply to a claim submitted under this subsection. IC 5-11-10-1.6(d) applies to a fiscal officer who pays a claim in compliance with this subsection.

(j) Notwithstanding IC 4-13-2, a period of seven (7) days is permitted for each of the following to review and act under IC 4-13-2 on a contract of the department entered into under this section:

(1) The commissioner of the Indiana department of administration.

(2) The director of the budget agency.

(3) The attorney general.

(k) If money in the county's property reassessment fund is insufficient to pay for an assessment or reassessment conducted under this section, the department may increase the tax rate and tax levy of the county's property reassessment fund to pay the cost and expenses related to the assessment or reassessment.

(l) The department or the contractor of the department shall use the land values determined under section 13.6 of this chapter for a county subject to an order issued under this section to the extent that the department or the contractor finds that the land values reflect the true tax value of land, as determined under this article and the rules of the department. If the department or the contractor finds that the land values determined for the county under section 13.6 of this chapter do not reflect the true tax value of land, the department or the contractor shall determine land values for the county that reflect the true tax value of land, as determined under this article and the rules of the department. Land values determined under this subsection shall be used to the same extent as if the land values had been determined under section 13.6 of this chapter. The department or the contractor of the department shall notify the county's assessing officials of the land values determined under this subsection.

(m) A contractor of the department may notify the department if:

(1) a county auditor fails to:

(A) certify the contractor's bill;

(B) publish the contractor's claim;

(C) submit the contractor's claim to the county executive; or

(D) issue a warrant or check for payment of the contractor's bill;

as required by subsection (i) at the county auditor's first legal opportunity to do so;

(2) a county executive fails to allow the contractor's claim as legally required by subsection (i) at the county executive's first

legal opportunity to do so; or

(3) a person or an entity authorized to act on behalf of the county takes or fails to take an action, including failure to request an appropriation, and that action or failure to act delays or halts progress under this section for payment of the contractor's bill.

(n) The department, upon receiving notice under subsection (m) from a contractor of the department, shall:

(1) verify the accuracy of the contractor's assertion in the notice that:

(A) a failure occurred as described in subsection (m)(1) or (m)(2); or

(B) a person or an entity acted or failed to act as described in subsection (m)(3); and

(2) provide to the treasurer of state the department's approval under subsection (i)(2)(A) of the contractor's bill with respect to which the contractor gave notice under subsection (m).

(o) Upon receipt of the department's approval of a contractor's bill under subsection (n), the treasurer of state shall pay the contractor the amount of the bill approved by the department from money in the possession of the state that would otherwise be available for distribution to the county, including distributions of admissions taxes or wagering taxes.

(p) The treasurer of state shall withhold from the money that would be distributed under IC 4-33-12-6, IC 4-33-13-5, or any other law to a county described in a notice provided under subsection (m) the amount of a payment made by the treasurer of state to the contractor of the department under subsection (o). Money shall be withheld from any source payable to the county.

(q) Compliance with subsections (m) through (p) constitutes compliance with IC 5-11-10.

(r) IC 5-11-10-1.6(d) applies to the treasurer of state with respect to the payment made in compliance with subsections (m) through (p). This subsection and subsections (m) through (p) must be interpreted liberally so that the state shall, to the extent legally valid, ensure that the contractual obligations of a county subject to this section are paid. Nothing in this section shall be construed to create a debt of the state.

(s) The provisions of this section are severable as provided in IC 1-1-1-8(b).

SECTION 38. IC 6-1.1-7-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. If a semi-annual installment of taxes imposed for a year upon a mobile home is not paid on or before the due date prescribed under section 7 of this chapter, the

same penalties apply that are imposed under ~~IC 1971,~~ **IC** 6-1.1-37-10 for the late payment of property taxes. In addition, the mobile home and the personal property of a delinquent taxpayer shall be levied upon and sold in the same manner that a taxpayer's personal property is levied upon and sold under ~~IC 1971,~~ **IC** 6-1.1-23 for the non-payment of personal property taxes.

SECTION 39. IC 6-1.1-8.5-8, AS AMENDED BY P.L.112-2012, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) For purposes of:

~~(1) a general reassessment under IC 6-1.1-4-4;~~

~~(2)~~ **(1)** a reassessment of a group of parcels under a county's reassessment plan prepared under IC 6-1.1-4-4.2; or

~~(3)~~ **(2)** a new assessment;

the department of local government finance shall assess each industrial facility in a qualifying county.

(b) The following may not assess an industrial facility in a qualifying county:

(1) A county assessor.

(2) An assessing official.

(3) A county property tax assessment board of appeals.

SECTION 40. IC 6-1.1-10-26 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) Subject to the limitations contained in subsection (b), ~~of this section,~~ the following tangible property is exempt from property taxation if it is owned by a county or district agricultural association of this state:

(1) A tract of land not exceeding eighty (80) acres. ~~and~~

(2) The improvements situated on the tract of land.

(b) This exemption does not apply unless:

(1) the association is organized under ~~IC 1971, 15-1-3;~~ **IC 15-14-3-1;** and

(2) the property is exclusively used and occupied for the purposes specified in ~~IC 1971, 15-1-3.~~ **IC 15-14-3-1.**

SECTION 41. IC 6-1.1-11-4, AS AMENDED BY P.L.198-2016, SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) The exemption application referred to in section 3 of this chapter is not required if the exempt property is owned by the United States, the state, an agency of this state, or a political subdivision (as defined in IC 36-1-2-13). However, this subsection applies only when the property is used, and in the case of real property occupied, by the owner.

(b) The exemption application referred to in section 3 of this chapter is not required if the exempt property is a cemetery:

(1) described by IC 6-1.1-2-7; or

(2) maintained by a township executive under IC 23-14-68.

(c) The exemption application referred to in section 3 of this chapter is not required if the exempt property is owned by the bureau of motor vehicles commission established under IC 9-14-9.

(d) The exemption application referred to in section 3 or 3.5 of this chapter is not required if:

(1) the exempt property is:

(A) tangible property used for religious purposes described in IC 6-1.1-10-21;

(B) tangible property owned by a church or religious society used for educational purposes described in IC 6-1.1-10-16;

(C) other tangible property owned, occupied, and used by a person for educational, literary, scientific, religious, or charitable purposes described in IC 6-1.1-10-16; or

(D) other tangible property owned by a fraternity or sorority (as defined in IC 6-1.1-10-24).

(2) the exemption application referred to in section 3 or 3.5 of this chapter was filed properly at least once for a religious use under IC 6-1.1-10-21, an educational, literary, scientific, religious, or charitable use under IC 6-1.1-10-16, or use by a fraternity or sorority under IC 6-1.1-10-24; and

(3) the property continues to meet the requirements for an exemption under IC 6-1.1-10-16, IC 6-1.1-10-21, or IC 6-1.1-10-24.

(e) If, after an assessment date, an exempt property is transferred or its use is changed resulting in its ineligibility for an exemption under IC 6-1.1-10, the county assessor shall terminate the exemption for that assessment date. However, if the property remains eligible for an exemption under IC 6-1.1-10 following the transfer or change in use, the exemption shall be left in place for that assessment date. For the following assessment date, the person that obtained the exemption or the current owner of the property, as applicable, shall, under section 3 of this chapter and except as provided in this section, file a certified application in duplicate with the county assessor of the county in which the property that is the subject of the exemption is located. In all cases, the person that obtained the exemption or the current owner of the property shall notify the county assessor for the county where the tangible property is located of the change in ownership or use in the year that the change occurs. The notice must be in the form prescribed by the department of local government finance.

(f) If the county assessor discovers that title to or use of property

granted an exemption under IC 6-1.1-10 has changed, the county assessor shall notify the persons entitled to a tax statement under IC 6-1.1-22-8.1 for the property of the change in title or use and indicate that the county auditor will suspend the exemption for the property until the persons provide the county assessor with an affidavit, signed under penalties of perjury, that identifies the new owners or use of the property and indicates whether the property continues to meet the requirements for an exemption under IC 6-1.1-10. Upon receipt of the affidavit, the county assessor shall reinstate the exemption under ~~IC 6-1.1-15-12.~~ **IC 6-1.1-15-12.1.** However, a claim under ~~IC 6-1.1-26-1~~ **IC 6-1.1-26-1.1** for a refund of all or a part of a tax installment paid and any correction of error under ~~IC 6-1.1-15-12~~ **IC 6-1.1-15-12.1** must be filed not later than three (3) years after the taxes are first due.

SECTION 42. IC 6-1.1-12-19, AS AMENDED BY P.L.181-2016, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. (a) The deduction from assessed value provided by section 18 of this chapter (before its expiration) is first available in the year in which the increase in assessed value resulting from the rehabilitation occurs and shall continue for the following four (4) years. In the sixth (6th) year, the county auditor shall add the amount of the deduction to the assessed value of the real property. A

> ~~(1) general reassessment of real property under IC 6-1.1-4-4; or~~
> ~~(2)~~ reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

which occurs within the five (5) year period of the deduction does not affect the amount of the deduction.

(b) This section expires January 1, 2023.

SECTION 43. IC 6-1.1-12-23, AS AMENDED BY P.L.181-2016, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 23. (a) The deduction from assessed value provided by section 22 of this chapter (before its expiration) is first available after the first assessment date following the rehabilitation and shall continue for the taxes first due and payable in the following five (5) years. In the sixth ~~(6th)~~ year, the county auditor shall add the amount of the deduction to the assessed value of the property. Any

> ~~(1) general reassessment of real property under IC 6-1.1-4-4; or~~
> ~~(2)~~ reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

which occurs within the five (5) year period of the deduction does not affect the amount of the deduction.

(b) This section expires January 1, 2023.

SECTION 44. IC 6-1.1-12.1-4, AS AMENDED BY P.L.288-2013, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Except as provided in section 2(i)(4) of this chapter, and subject to section 15 of this chapter, the amount of the deduction which the property owner is entitled to receive under section 3 of this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the rehabilitation or redevelopment; multiplied by

(2) the percentage determined under section 17 of this chapter.

(b) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If

~~(A) a general reassessment of real property under IC 6-1.1-4-4; or~~

~~(B)~~ a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

The department of local government finance shall adopt rules under IC 4-22-2 to implement this subsection.

SECTION 45. IC 6-1.1-12.1-4.8, AS AMENDED BY P.L.288-2013, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.8. (a) A property owner that is an applicant for a deduction under this section must provide a statement of benefits to the designating body.

(b) If the designating body requires information from the property owner for the designating body's use in deciding whether to designate an economic revitalization area, the property owner must provide the completed statement of benefits form to the designating body before the hearing required by section 2.5(c) of this chapter. Otherwise, the property owner must submit the completed statement of benefits form to the designating body before the occupation of the eligible vacant building for which the property owner desires to claim a deduction.

(c) The department of local government finance shall prescribe a form for the statement of benefits. The statement of benefits must

include the following information:

(1) A description of the eligible vacant building that the property owner or a tenant of the property owner will occupy.

(2) An estimate of the number of individuals who will be employed or whose employment will be retained by the property owner or the tenant as a result of the occupation of the eligible vacant building, and an estimate of the annual salaries of those individuals.

(3) Information regarding efforts by the owner or a previous owner to sell, lease, or rent the eligible vacant building during the period the eligible vacant building was unoccupied.

(4) Information regarding the amount for which the eligible vacant building was offered for sale, lease, or rent by the owner or a previous owner during the period the eligible vacant building was unoccupied.

(d) With the approval of the designating body, the statement of benefits may be incorporated in a designation application. A statement of benefits is a public record that may be inspected and copied under IC 5-14-3.

(e) The designating body must review the statement of benefits required by subsection (a). The designating body shall determine whether an area should be designated an economic revitalization area or whether a deduction should be allowed, after the designating body has made the following findings:

(1) Whether the estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(2) Whether the estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(3) Whether any other benefits about which information was requested are benefits that can be reasonably expected to result from the proposed occupation of the eligible vacant building.

(4) Whether the occupation of the eligible vacant building will increase the tax base and assist in the rehabilitation of the economic revitalization area.

(5) Whether the totality of benefits is sufficient to justify the deduction.

A designating body may not designate an area an economic revitalization area or approve a deduction under this section unless the

findings required by this subsection are made in the affirmative.

(f) Except as otherwise provided in this section, the owner of an eligible vacant building located in an economic revitalization area is entitled to a deduction from the assessed value of the building if the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes. The property owner is entitled to the deduction:

(1) for the first year in which the property owner or a tenant of the property owner occupies the eligible vacant building and uses it for commercial or industrial purposes; and

(2) for subsequent years determined under subsection (g).

(g) The designating body shall determine under section 17 of this chapter the number of years for which a property owner is entitled to a deduction under this section. This determination shall be made:

(1) as part of the resolution adopted under section 2.5 of this chapter; or

(2) by a resolution adopted not more than sixty (60) days after the designating body receives a copy of the property owner's deduction application from the county auditor.

A certified copy of a resolution under subdivision (2) shall be sent to the county auditor, who shall make the deduction as provided in section 5.3 of this chapter. A determination concerning the number of years the deduction is allowed that is made under subdivision (1) is final and may not be changed by using the procedure under subdivision (2).

(h) Except as provided in section 2(i)(5) of this chapter, and subject to section 15 of this chapter, the amount of the deduction the property owner is entitled to receive under this section for a particular year equals the product of:

(1) the assessed value of the building or part of the building that is occupied by the property owner or a tenant of the property owner; multiplied by

(2) the percentage determined by the designating body under section 17 of this chapter.

(i) The amount of the deduction determined under subsection (h) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If

~~(A) a general reassessment of real property under IC 6-1.1-4-4; or~~

~~(B)~~ a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

occurs within the period of the deduction, the amount of the

assessed value determined under subsection (h)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved and results in a reduction of the assessed value of the property, the amount of a deduction under this section shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(j) The department of local government finance may adopt rules under IC 4-22-2 to implement this section.

SECTION 46. IC 6-1.1-12.4-2, AS AMENDED BY P.L.148-2015, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) For purposes of this section, an increase in the assessed value of real property is determined in the same manner that an increase in the assessed value of real property is determined for purposes of IC 6-1.1-12.1.

(b) This subsection applies only to a development, redevelopment, or rehabilitation that is first assessed after March 1, 2005, and before March 2, 2007. Except as provided in subsection (h) and sections 4, 5, and 8 of this chapter, an owner of real property that:

(1) develops, redevelops, or rehabilitates the real property; and

(2) creates or retains employment from the development, redevelopment, or rehabilitation;

is entitled to a deduction from the assessed value of the real property.

(c) Subject to section 14 of this chapter, the deduction under this section is first available in the year in which the increase in assessed value resulting from the development, redevelopment, or rehabilitation occurs and continues for the following two (2) years. The amount of the deduction that a property owner may receive with respect to real property located in a county for a particular year equals the lesser of:

(1) two million dollars ($2,000,000); or

(2) the product of:

(A) the increase in assessed value resulting from the development, rehabilitation, or redevelopment; multiplied by

(B) the percentage from the following table:

YEAR OF DEDUCTION	PERCENTAGE
1st	75%
2nd	50%
3rd	25%

(d) A property owner that qualifies for the deduction under this section must file a notice to claim the deduction. The township assessor, or the county assessor if there is no township assessor for the township, shall:

(1) inform the county auditor of the real property eligible for the deduction as contained in the notice filed by the taxpayer under this subsection; and

(2) inform the county auditor of the deduction amount.

(e) The county auditor shall:

(1) make the deductions; and

(2) notify the county property tax assessment board of appeals of all deductions approved;

under this section.

(f) The amount of the deduction determined under subsection (c)(2) is adjusted to reflect the percentage increase or decrease in assessed valuation that results from:

~~(1) a general reassessment of real property under IC 6-1.1-4-4;~~

~~(2)~~ **(1)** a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2; or

~~(3)~~ **(2)** an annual adjustment under IC 6-1.1-4-4.5.

(g) If an appeal of an assessment is approved that results in a reduction of the assessed value of the real property, the amount of the deduction under this section is adjusted to reflect the percentage decrease that results from the appeal.

(h) The deduction under this section does not apply to a facility listed in IC 6-1.1-12.1-3(e).

SECTION 47. IC 6-1.1-15-4, AS AMENDED BY P.L.207-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: 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.

(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. 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 is under 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, and any entity that filed an amicus curiae brief:

(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 or~~ 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 or~~ 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 48. IC 6-1.1-18-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) Except as provided in subsections (b) and (c), ~~of this section,~~ a political subdivision may not expend any funds which it has received from the state and which it is required to include in its budget estimate under ~~IC 1971,~~ **IC** 6-1.1-17-2 unless:

(1) the funds have been included in a budget estimate by the political subdivision; and

(2) the funds have been appropriated by the proper officers of the political subdivision in the amounts and for the specific purposes for which they may be used.

(b) The county council shall appropriate funds for the operation of the county highway department for the entire ensuing budget year for which annual appropriations are being made. The appropriation shall be for an amount which is not less than the greater of:

(1) seventy-five percent (75%) of the total estimated to be in the highway fund in the ensuing budget year; or

(2) ninety-nine percent (99%) of the total estimated to be in the highway fund in the ensuing budget year if the county commissioners file with the county council a four (4) year plan for the construction and improvement of county highways and a one (1) year plan for the maintenance and repair of the county highways.

(c) In the event of a casualty, accident, or extraordinary emergency, the proper officers of a political subdivision may use state funds to make an additional appropriation under section 5 of this chapter.

SECTION 49. IC 6-1.1-18-12, AS AMENDED BY P.L.232-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) For purposes of this section, "maximum rate" refers to the maximum:

(1) property tax rate or rates; or

(2) special benefits tax rate or rates;

referred to in the statutes listed in subsection (d).

(b) The maximum rate for taxes first due and payable after 2003 is the maximum rate that would have been determined under subsection (e) for taxes first due and payable in 2003 if subsection (e) had applied for taxes first due and payable in 2003.

(c) The maximum rate must be adjusted each year to account for the change in assessed value of real property that results from:

(1) an annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5;

~~(2) a general reassessment of real property under IC 6-1.1-4-4;~~ or

~~(3)~~ **(2)** a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2.

(d) The statutes to which subsection (a) refers are:

(1) IC 8-10-5-17;
(2) IC 8-22-3-11;
(3) IC 8-22-3-25;
(4) IC 12-29-1-1;
(5) IC 12-29-1-2;
(6) IC 12-29-1-3;
(7) IC 12-29-3-6;
(8) IC 13-21-3-12;
(9) IC 13-21-3-15;
(10) IC 14-27-6-30;
(11) IC 14-33-7-3;
(12) IC 14-33-21-5;
(13) IC 15-14-7-4;
(14) IC 15-14-9-1;
(15) IC 15-14-9-2;
(16) IC 16-20-2-18;
(17) IC 16-20-4-27;
(18) IC 16-20-7-2;
(19) IC 16-22-14;
(20) IC 16-23-1-29;
(21) IC 16-23-3-6;
(22) IC 16-23-4-2;
(23) IC 16-23-5-6;
(24) IC 16-23-7-2;
(25) IC 16-23-8-2;
(26) IC 16-23-9-2;
(27) IC 16-41-15-5;
(28) IC 16-41-33-4;

(29) IC 20-46-2-3 (before its repeal on January 1, 2009);
(30) IC 20-46-6-5;
(31) IC 20-49-2-10;
(32) IC 36-1-19-1;
(33) IC 23-14-66-2;
(34) IC 23-14-67-3;
(35) IC 36-7-13-4;
(36) IC 36-7-14-28;
(37) IC 36-7-15.1-16;
(38) IC 36-8-19-8.5;
(39) IC 36-9-6.1-2;
(40) IC 36-9-17.5-4;
(41) IC 36-9-27-73;
(42) IC 36-9-29-31;
(43) IC 36-9-29.1-15;
(44) IC 36-10-6-2;
(45) IC 36-10-7-7;
(46) IC 36-10-7-8;
(47) IC 36-10-7.5-19;
(48) IC 36-10-13-5;
(49) IC 36-10-13-7;
(50) IC 36-10-14-4;
(51) IC 36-12-7-7;
(52) IC 36-12-7-8;
(53) IC 36-12-12-10;
(54) a statute listed in IC 6-1.1-18.5-9.8; and
(55) any statute enacted after December 31, 2003, that:
(A) establishes a maximum rate for any part of the:
(i) property taxes; or
(ii) special benefits taxes;
imposed by a political subdivision; and
(B) does not exempt the maximum rate from the adjustment under this section.

(e) For property tax rates imposed for property taxes first due and payable after December 31, 2013, the new maximum rate under a statute listed in subsection (d) is the tax rate determined under STEP EIGHT of the following STEPS:

STEP ONE: Except as provided in subsection (g), determine the maximum rate for the political subdivision levying a property tax or special benefits tax under the statute for the previous calendar year.

STEP TWO: Determine the actual percentage change (rounded to

the nearest one-hundredth percent (0.01%)) in the assessed value of the taxable property from the previous calendar year to the year in which the affected property taxes will be imposed.

STEP THREE: Determine the three (3) calendar years that immediately precede the year in which the affected property taxes will be imposed.

STEP FOUR: Compute separately, for each of the calendar years determined in STEP THREE, the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the preceding year.

STEP FIVE: Divide the sum of the three (3) quotients computed in STEP FOUR by three (3).

STEP SIX: Determine the greater of the following:

(A) Zero (0).

(B) The STEP FIVE result.

STEP SEVEN: Determine the greater of the following:

(A) Zero (0).

(B) The result of the STEP TWO percentage minus the STEP SIX percentage, if any.

STEP EIGHT: Determine the quotient of the STEP ONE tax rate divided by the sum of one (1) plus the STEP SEVEN percentage, if any.

(f) The department of local government finance shall compute the maximum rate allowed under subsection (e) and provide the rate to each political subdivision with authority to levy a tax under a statute listed in subsection (d).

(g) This subsection applies only when calculating the maximum rate for taxes due and payable in calendar year 2013. The STEP ONE result is the greater of the following:

(1) The actual maximum rate established for property taxes first due and payable in calendar year 2012.

(2) The maximum rate that would have been established for property taxes first due and payable in calendar year 2012 if the maximum rate had been established under the formula under this section, as amended in the 2012 session of the general assembly.

(h) This subsection applies only when calculating the maximum rate allowed under subsection (e) for the Vincennes Community School Corporation with respect to property taxes first due and payable in 2014. The subsection (e) STEP ONE result for the school corporation's capital projects fund is nineteen and forty-two hundredths cents ($0.1942).

(i) This subsection does not apply when calculating the maximum rate for the Vincennes Community School Corporation. This subsection applies only when calculating the maximum rate for a school corporation's capital projects fund for taxes due and payable in calendar year 2016. The subsection (e) STEP ONE result for purposes of the calculation of that maximum rate is the greater of the following:

(1) The actual maximum rate established for the school corporation's capital projects fund for property taxes first due and payable in calendar year 2015.

(2) The maximum rate that would have been established for the school corporation's capital projects fund for property taxes first due and payable in calendar year 2015 if the formula specified in subsection (e) had been in effect for the determination of maximum rates for each calendar year after 2006.

SECTION 50. IC 6-1.1-18-12, AS AMENDED BY P.L.244-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019]: Sec. 12. (a) For purposes of this section, "maximum rate" refers to the maximum:

(1) property tax rate or rates; or

(2) special benefits tax rate or rates;

referred to in the statutes listed in subsection (d).

(b) The maximum rate for taxes first due and payable after 2003 is the maximum rate that would have been determined under subsection (e) for taxes first due and payable in 2003 if subsection (e) had applied for taxes first due and payable in 2003.

(c) The maximum rate must be adjusted each year to account for the change in assessed value of real property that results from:

(1) an annual adjustment of the assessed value of real property under IC 6-1.1-4-4.5;

~~(2) a general reassessment of real property under IC 6-1.1-4-4;~~ or

~~(3)~~ **(2)** a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2.

(d) The statutes to which subsection (a) refers are:

(1) IC 8-10-5-17;

(2) IC 8-22-3-11;

(3) IC 8-22-3-25;

(4) IC 12-29-1-1;

(5) IC 12-29-1-2;

(6) IC 12-29-1-3;

(7) IC 12-29-3-6;

(8) IC 13-21-3-12;

(9) IC 13-21-3-15;

(10) IC 14-27-6-30;
(11) IC 14-33-7-3;
(12) IC 14-33-21-5;
(13) IC 15-14-7-4;
(14) IC 15-14-9-1;
(15) IC 15-14-9-2;
(16) IC 16-20-2-18;
(17) IC 16-20-4-27;
(18) IC 16-20-7-2;
(19) IC 16-22-14;
(20) IC 16-23-1-29;
(21) IC 16-23-3-6;
(22) IC 16-23-4-2;
(23) IC 16-23-5-6;
(24) IC 16-23-7-2;
(25) IC 16-23-8-2;
(26) IC 16-23-9-2;
(27) IC 16-41-15-5;
(28) IC 16-41-33-4;
(29) IC 20-46-2-3 (before its repeal on January 1, 2009);
(30) IC 20-46-6-5 (before its repeal on January 1, 2019);
(31) IC 20-49-2-10;
(32) IC 36-1-19-1;
(33) IC 23-14-66-2;
(34) IC 23-14-67-3;
(35) IC 36-7-13-4;
(36) IC 36-7-14-28;
(37) IC 36-7-15.1-16;
(38) IC 36-8-19-8.5;
(39) IC 36-9-6.1-2;
(40) IC 36-9-17.5-4;
(41) IC 36-9-27-73;
(42) IC 36-9-29-31;
(43) IC 36-9-29.1-15;
(44) IC 36-10-6-2;
(45) IC 36-10-7-7;
(46) IC 36-10-7-8;
(47) IC 36-10-7.5-19;
(48) IC 36-10-13-5 (before the power to impose a levy was removed on January 1, 2019);
(49) IC 36-10-13-7 (before the power to impose a levy was removed on January 1, 2019);

(50) IC 36-10-14-4 (before its repeal on January 1, 2019);
(51) IC 36-12-7-7;
(52) IC 36-12-7-8;
(53) IC 36-12-12-10;
(54) a statute listed in IC 6-1.1-18.5-9.8; and
(55) any statute enacted after December 31, 2003, that:
(A) establishes a maximum rate for any part of the:
(i) property taxes; or
(ii) special benefits taxes;
imposed by a political subdivision; and
(B) does not exempt the maximum rate from the adjustment under this section.

(e) For property tax rates imposed for property taxes first due and payable after December 31, 2013, the new maximum rate under a statute listed in subsection (d) is the tax rate determined under STEP EIGHT of the following STEPS:

STEP ONE: Determine the maximum rate for the political subdivision levying a property tax or special benefits tax under the statute for the previous calendar year.

STEP TWO: Determine the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value of the taxable property from the previous calendar year to the year in which the affected property taxes will be imposed.

STEP THREE: Determine the three (3) calendar years that immediately precede the year in which the affected property taxes will be imposed.

STEP FOUR: Compute separately, for each of the calendar years determined in STEP THREE, the actual percentage change (rounded to the nearest one-hundredth percent (0.01%)) in the assessed value (before the adjustment, if any, under IC 6-1.1-4-4.5) of the taxable property from the preceding year.

STEP FIVE: Divide the sum of the three (3) quotients computed in STEP FOUR by three (3).

STEP SIX: Determine the greater of the following:
(A) Zero (0).
(B) The STEP FIVE result.

STEP SEVEN: Determine the greater of the following:
(A) Zero (0).
(B) The result of the STEP TWO percentage minus the STEP SIX percentage, if any.

STEP EIGHT: Determine the quotient of the STEP ONE tax rate divided by the sum of one (1) plus the STEP SEVEN percentage,

if any.

(f) The department of local government finance shall compute the maximum rate allowed under subsection (e) and provide the rate to each political subdivision with authority to levy a tax under a statute listed in subsection (d).

SECTION 51. IC 6-1.1-18.5-13, AS AMENDED BY P.L.85-2017, SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) With respect to an appeal filed under section 12 of this chapter, the department may find that a civil taxing unit should receive any one (1) or more of the following types of relief:

(1) Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if in the judgment of the department the increase is reasonably necessary due to increased costs of the civil taxing unit resulting from annexation, consolidation, or other extensions of governmental services by the civil taxing unit to additional geographic areas. With respect to annexation, consolidation, or other extensions of governmental services in a calendar year, if those increased costs are incurred by the civil taxing unit in that calendar year and more than one (1) immediately succeeding calendar year, the unit may appeal under section 12 of this chapter for permission to increase its levy under this subdivision based on those increased costs in any of the following:

(A) The first calendar year in which those costs are incurred.

(B) One (1) or more of the immediately succeeding four (4) calendar years.

(2) Permission to the civil taxing unit to increase its levy in excess of the limitations established under section 3 of this chapter, if the department finds that the quotient determined under STEP SIX of the following formula is equal to or greater than one and two-hundredths (1.02):

STEP ONE: Determine the three (3) calendar years that most immediately precede the ensuing calendar year. ~~and in which a statewide general reassessment of real property under IC 6-1.1-4-4 does not first become effective.~~

STEP TWO: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the civil taxing unit's total assessed value of all taxable property and:

(i) for a particular calendar year before 2007, the total assessed value of property tax deductions in the unit under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular

calendar year; or

(ii) for a particular calendar year after 2006, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-42 in 2006 plus for a particular calendar year after 2009, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-37.5 in 2008;

divided by the sum determined under this STEP for the calendar year immediately preceding the particular calendar year.

STEP THREE: Divide the sum of the three (3) quotients computed in STEP TWO by three (3).

STEP FOUR: Compute separately, for each of the calendar years determined in STEP ONE, the quotient (rounded to the nearest ten-thousandth (0.0001)) of the sum of the total assessed value of all taxable property in all counties and:

(i) for a particular calendar year before 2007, the total assessed value of property tax deductions in all counties under IC 6-1.1-12-41 (repealed) or IC 6-1.1-12-42 in the particular calendar year; or

(ii) for a particular calendar year after 2006, the total assessed value of property tax deductions that applied in all counties under IC 6-1.1-12-42 in 2006 plus for a particular calendar year after 2009, the total assessed value of property tax deductions that applied in the unit under IC 6-1.1-12-37.5 in 2008;

divided by the sum determined under this STEP for the calendar year immediately preceding the particular calendar year.

STEP FIVE: Divide the sum of the three (3) quotients computed in STEP FOUR by three (3).

STEP SIX: Divide the STEP THREE amount by the STEP FIVE amount.

The civil taxing unit may increase its levy by a percentage not greater than the percentage by which the STEP THREE amount exceeds the percentage by which the civil taxing unit may increase its levy under section 3 of this chapter based on the assessed value growth quotient determined under section 2 of this chapter.

(3) A levy increase may be granted under this subdivision only for property taxes first due and payable after December 31, 2008. Permission to a civil taxing unit to increase its levy in excess of

the limitations established under section 3 of this chapter if the civil taxing unit cannot carry out its governmental functions for an ensuing calendar year under the levy limitations imposed by section 3 of this chapter due to a natural disaster, an accident, or another unanticipated emergency.

(b) The department of local government finance shall increase the maximum permissible ad valorem property tax levy under section 3 of this chapter for the city of Goshen for 2012 and thereafter by an amount equal to the greater of zero (0) or the result of:

(1) the city's total pension costs in 2009 for the 1925 police pension fund (IC 36-8-6) and the 1937 firefighters' pension fund (IC 36-8-7); minus

(2) the sum of:

(A) the total amount of state funds received in 2009 by the city and used to pay benefits to members of the 1925 police pension fund (IC 36-8-6) or the 1937 firefighters' pension fund (IC 36-8-7); plus

(B) any previous permanent increases to the city's levy that were authorized to account for the transfer to the state of the responsibility to pay benefits to members of the 1925 police pension fund (IC 36-8-6) and the 1937 firefighters' pension fund (IC 36-8-7).

SECTION 52. IC 6-1.1-22-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. (a) The state acquires a lien on each tract of real property for all property taxes levied against the tract, including the land under an improvement or appurtenance described in ~~IC 6-1.1-2-4(b),~~ **IC 6-1.1-2-4(c),** and all subsequent penalties and cost resulting from the taxes. This lien attaches on the assessment date of the year for which the taxes are assessed. The lien is not affected by any sale or transfer of the tract, including the land under an improvement or appurtenance described in ~~IC 6-1.1-2-4(b),~~ **IC 6-1.1-2-4(c),** including the sale, exchange, or lease of the tract under IC 36-1-11.

(b) The lien of the state for taxes, penalties, and cost continues for ten (10) years from May 10 of the year in which the taxes first become due. However, if any proceeding is instituted to enforce the lien within the ten (10) year period, the limitation is extended, if necessary, to permit the termination of the proceeding.

(c) The lien of the state inures to taxing units which impose the property taxes on which the lien is based, and the lien is superior to all other liens.

(d) A taxing unit described in subsection (c) may institute a civil

suit against a person or an entity liable for delinquent property taxes. The taxing unit may, after obtaining a judgment, collect:

(1) delinquent real property taxes;

(2) penalties due to the delinquency; and

(3) costs and expenses incurred in collecting the delinquent property tax, including reasonable attorney's fees and court costs approved by a court with jurisdiction.

SECTION 53. IC 6-1.1-22.5-6, AS AMENDED BY P.L.112-2012, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to property taxes payable under this article on assessments determined for the 2003 assessment date or the assessment date in any later year, regardless of whether a proceeding to determine the necessity of a reassessment is being conducted under IC 6-1.1-4-5 **(before its repeal),** IC 6-1.1-4-9, or another law. The county treasurer shall use a provisional statement under this chapter if the county auditor fails to deliver the abstract for that assessment date to the county treasurer under IC 6-1.1-22-5 before March 16 of the year following the assessment date (for property taxes first due and payable before 2011) or April 1 of the year following the assessment date (for property taxes first due and payable after 2010). The amount to be billed for each installment of the provisional statement is the amount determined under section 9 of this chapter. The billing must be based on the latest assessed values for property certified by the department of local government finance, as adjusted under the procedures specified by the department of local government finance.

(b) The county treasurer shall give notice of the provisional statement, including disclosure of the method that is to be used in determining the tax liability to be indicated on the provisional statement, by publication one (1) time:

(1) in the form prescribed by the department of local government finance; and

(2) in the manner described in IC 6-1.1-22-4(b).

The notice may be combined with the notice required under section 10 of this chapter.

(c) Subsection (a) applies regardless of whether the county auditor fails to deliver the abstract as provided in IC 6-1.1-22-5(b). Section 7 of this chapter does not apply to this section.

(d) This subsection applies after June 30, 2009. Immediately upon determining to use provisional statements under subsection (a), the county treasurer shall give notice of the determination to the county fiscal body (as defined in IC 36-1-2-6).

(e) In a county in which an authorizing ordinance is adopted under

IC 6-1.1-22-8.1(h), a person may direct the county treasurer to transmit a provisional statement by electronic mail under IC 6-1.1-22-8.1(h).

(f) The department of local government finance may waive the requirement under subsection (a) that a provisional statement must be used for property taxes first due and payable in a calendar year, if:

(1) the county fiscal body or the county treasurer requests the waiver; and

(2) the department of local government finance determines that:

(A) the county will be able to send a property tax statement under IC 6-1.1-22 with a due date that is not later than June 10 of that calendar year; or

(B) the failure to send a property tax statement under IC 6-1.1-22 in a timely manner is due to a change by the county in computer software, and the county will be able to send a property tax statement under IC 6-1.1-22 with a due date that is not later than June 10 of that calendar year.

SECTION 54. IC 6-1.1-22.5-20, AS AMENDED BY P.L.245-2015, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. For purposes of a provisional statement under section 6 of this chapter, the department of local government finance may adopt emergency rules under IC 4-22-2-37.1 to ~~do any of the following:~~

~~(1)~~ provide a methodology for a county treasurer to issue provisional statements with respect to real property, taking into account new construction of improvements placed on the real property, damage, and other losses related to the real property:

~~(A)~~ **(1)** after the assessment date of the year preceding the assessment date to which the provisional statement applies; and

~~(B)~~ **(2)** before the assessment date to which the provisional statement applies.

~~(2) Carry out IC 6-1.1-22.6.~~

The department of local government finance may extend an emergency rule adopted under this section for an unlimited number of extension periods by adopting another emergency rule under IC 4-22-2-37.1.

SECTION 55. IC 6-1.1-23-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. After a county treasurer levies upon a delinquent taxpayer's personal property, ~~he~~ **the county treasurer** shall give notice of the time and place of sale. The notice shall contain a list of the property to be sold. The county treasurer shall give this notice at least ten (10) days before the date of sale. The notice shall be given by publication one (1) time in the

manner prescribed in ~~IC 1971,~~ **IC** 6-1.1-22-4(b) and by posting one (1) notice at a public place of posting in the county courthouse.

SECTION 56. IC 6-1.1-23-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) If the delinquent taxes, penalties, and collection expenses are not paid before the time set for the sale, the county treasurer shall sell sufficient personal property of the taxpayer to pay the delinquent taxes, penalties, and collection expenses. The county treasurer shall, at the time and place designated in the notice, sell the personal property at public auction to the highest bidder. The county treasurer shall keep a record of all sales in the form prescribed by the state board of accounts. The proceeds of the sale shall be paid into the county treasury and applied as follows:

(1) First, to the collection expenses.

(2) Second, to the payment of the delinquent taxes and penalties.

(3) Third, to the payment of other tax delinquencies of the taxpayer in the order provided in subsection (b). ~~of this section; and~~

(4) Fourth, any balance remaining shall be paid to the delinquent taxpayer.

(b) Any surplus funds to be applied to the other delinquent taxes of a taxpayer under subsection (a)(3) ~~of this section~~ or under ~~IC 1971,~~ **IC** 6-1.1-24-7(a)(2) shall be applied as follows:

(1) First, to the payment of delinquent personal property taxes owed in the county by the taxpayer.

(2) Second, to the payment of delinquent real property taxes owed in the county by the taxpayer. ~~and~~

(3) Third, to the payment of delinquent personal property taxes owed by the taxpayer and certified from another county.

SECTION 57. IC 6-1.1-23-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) In the year immediately following the year in which personal property taxes become delinquent, each county treasurer shall prepare a record of the delinquencies for which written demand has been made under section 1 of this chapter and which remain unpaid for at least sixty (60) days after the demand is made.

(b) The county treasurer shall prepare the record required by this section in a form prescribed or approved by the state board of accounts. For each delinquent taxpayer, the record shall contain:

(1) the name of the taxpayer who is personally liable for the taxes as shown by the tax duplicate;

(2) the last known address of the taxpayer;

(3) the date when the last installment of taxes included in the record became delinquent; and

(4) the amount of all delinquent taxes, penalties, and collection expenses for which such a demand has been made and which remain unpaid.

(c) The county treasurer shall swear to the accuracy of the record before the clerk of the circuit court and shall file the record with the clerk. When the record is so filed, the amount of delinquent taxes, penalties, and collection expenses stated in the record constitute a debt of the named taxpayer. This debt in all respects has the same force and effect as a judgment. The judgment so entered shall be in favor of the county for the benefit of all taxing units having an interest in it. Beginning the day the record is filed, the delinquent taxpayer shall, instead of the penalties prescribed in ~~IC 1971,~~ **IC** 6-1.1-37-10, pay interest on the amount of the judgment at the same rate imposed on other judgments.

(d) On the date the county treasurer files the record in the office of the clerk of the circuit court, the county treasurer shall make an entry on the tax duplicate in a column headed "Certified to Clerk of Circuit Court".

SECTION 58. IC 6-1.1-27-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The state auditor shall notify the appropriate county prosecuting attorney if:

(1) the money due the state as shown by a certificate of settlement is not paid to the state treasurer by the time required under section 3 of this chapter; and

(2) the ~~non-payment~~ **nonpayment** is caused by the failure of:

~~(i)~~ **(A)** the county auditor to prepare and deliver a certificate of settlement to the county treasurer;

~~(ii)~~ **(B)** the county treasurer to make payment; or

~~(iii)~~ **(C)** the county auditor to issue a warrant for the amount due the state.

(b) When a county prosecuting attorney receives the notice required by this section, ~~he~~ **the county prosecuting attorney** shall initiate a suit in the name of the state against the defaulting county auditor or treasurer. The defaulting party is liable in an amount equal to one hundred fifteen percent (115%) of the amount due the state.

SECTION 59. IC 6-1.1-28-1, AS AMENDED BY P.L.207-2016, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This section applies only to a county that is not participating in a multiple county property tax assessment board of appeals.

(b) Each county shall have a county property tax assessment board of appeals composed of individuals who are at least eighteen (18) years of age and knowledgeable in the valuation of property. At the election of the board of commissioners of the county, a county property tax assessment board of appeals may consist of three (3) or five (5) members appointed in accordance with this section.

(c) This subsection applies to a county in which the board of commissioners elects to have a five (5) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (h) and (i), the fiscal body of the county shall appoint two (2) individuals to the board. At least one (1) of the members appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that one (1) of the members appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (h) and (i), the board of commissioners of the county shall appoint three (3) freehold members so that not more than three (3) of the five (5) members may be of the same political party and so that at least three (3) of the five (5) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

(d) This subsection applies to a county in which the board of commissioners elects to have a three (3) member county property tax assessment board of appeals. In addition to the county assessor, only one (1) other individual who is an officer or employee of a county or township may serve on the board of appeals in the county in which the individual is an officer or employee. Subject to subsections (h) and (i), the fiscal body of the county shall appoint one (1) individual to the board. The member appointed by the county fiscal body must be a certified level two or level three assessor-appraiser. The fiscal body may waive the requirement in this subsection that the member appointed by the fiscal body must be a certified level two or level three assessor-appraiser. Subject to subsections (e) and (f), the board of commissioners of the county shall appoint two (2) freehold members so that not more than two (2) of the three (3) members may be of the

same political party and so that at least two (2) of the three (3) members are residents of the county. At least one (1) of the members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser. The board of county commissioners may waive the requirement in this subsection that one (1) of the freehold members appointed by the board of county commissioners must be a certified level two or level three assessor-appraiser.

(e) A person appointed to a property tax assessment board of appeals may serve on the property tax assessment board of appeals of another county at the same time. The members of the board shall elect a president. The employees of the county assessor shall provide administrative support to the property tax assessment board of appeals. The county assessor is a nonvoting member of the property tax assessment board of appeals. The county assessor shall serve as secretary of the board. The secretary shall keep full and accurate minutes of the proceedings of the board. A majority of the board that includes at least one (1) certified level two or level three assessor-appraiser constitutes a quorum for the transaction of business. Any question properly before the board may be decided by the agreement of a majority of the whole board.

(f) The county assessor, county fiscal body, and board of county commissioners may agree to waive the requirement in subsection (c) or (d) that not more than three (3) of the five (5) or two (2) of the three (3) members of the county property tax assessment board of appeals may be of the same political party if it is necessary to waive the requirement due to the absence of certified level two or level three Indiana assessor-appraisers:

(1) who are willing to serve on the board; and

(2) whose political party membership status would satisfy the requirement in subsection (c) or (d).

(g) If the board of county commissioners is not able to identify at least two (2) prospective freehold members of the county property tax assessment board of appeals who are:

(1) residents of the county;

(2) certified level two or level three Indiana assessor-appraisers; and

(3) willing to serve on the county property tax assessment board of appeals;

it is not necessary that at least three (3) of the five (5) or two (2) of the three (3) members of the county property tax assessment board of appeals be residents of the county.

(h) Except as provided in subsection ~~(g),~~ **(i),** the term of a member of the county property tax assessment board of appeals appointed under this section:

(1) is one (1) year; and

(2) begins January 1.

(i) If:

(1) the term of a member of the county property tax assessment board of appeals appointed under this section expires;

(2) the member is not reappointed; and

(3) a successor is not appointed;

the term of the member continues until a successor is appointed.

(j) An:

(1) employee of the township assessor or county assessor; or

(2) appraiser, as defined in IC 6-1.1-31.7-1;

may not serve as a voting member of a county property tax assessment board of appeals in a county where the employee or appraiser is employed.

SECTION 60. IC 6-1.1-28-8, AS AMENDED BY P.L.207-2016, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) The county property tax assessment board of appeals shall remain in session until the board's duties are complete.

(b) All expenses and per diem compensation resulting from a session of a county property tax assessment board of appeals that is called by the department of local government finance under subsection (c) shall be paid by the county auditor, who shall, without an appropriation being required, draw warrants on county funds not otherwise appropriated. In the case of a multiple county property tax assessment board of appeals under section 0.1 of this chapter, the costs and payment of the expenses and per diem compensation described in this subsection shall be apportioned among the participating counties in the manner specified in the ordinances establishing the multiple county property tax assessment board of appeals.

(c) The department of local government finance may also call a session of the county property tax assessment board of appeals after completion of ~~a general reassessment of real property under IC 6-1.1-4-4 or~~ a reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2. The department of local government finance shall fix the time for and duration of the session.

SECTION 61. IC 6-1.1-31-9, AS AMENDED BY P.L.255-2017, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) Except as provided in subsection (b) or

(c), the department of local government finance may not adopt rules for the appraisal of real property

~~(1) in a general reassessment under IC 6-1.1-4-4; or~~

~~(2)~~ in a reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

after July 1 of the year before the year in which the reassessment is scheduled to begin.

(b) If rules described in subsection (a) are timely adopted under subsection (a) and are then disapproved by the attorney general for any reason under IC 4-22-2-32, the department of local government finance may modify the rules to cure the defect that resulted in disapproval by the attorney general, and may then take all actions necessary under IC 4-22-2 to readopt and to obtain approval of the rules. This process may be repeated as necessary until the rules are approved.

(c) The department of local government finance may adopt rules under IC 4-22-2 after June 30, 2016, and before September 1, 2017, that:

(1) concern or include market segmentation under section 6 of this chapter; and

(2) affect assessments for the January 1, 2018, assessment date.

SECTION 62. IC 6-1.1-33.5-6, AS AMENDED BY P.L.122-2015, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) With respect to any township or county for any year, the department of local government finance may initiate a review to determine whether to order a special reassessment under this chapter. The review may apply to real property or personal property, or both.

(b) If the department of local government finance determines under subsection (a) to initiate a review with respect to the real property subject to reassessment under ~~IC 6-1.1-4-4~~ **IC 6-1.1-4-4.2** within a township or county, or a portion of the real property within a township or county, the division of data analysis of the department shall determine for the real property under consideration and for the township or county the variance between:

(1) the total assessed valuation of the real property within the township or county; and

(2) the total assessed valuation that would result if the real property within the township or county were valued in the manner provided by law.

(c) If the department of local government finance determines under subsection (a) to initiate a review with respect to the real property within a particular cycle under a county's reassessment plan prepared

under IC 6-1.1-4-4.2 or a part of the real property within a cycle, the division of data analysis of the department shall determine for the real property under consideration and for all groups of parcels within a particular cycle the variance between:

(1) the total assessed valuation of the real property within all groups of parcels within a particular cycle; and

(2) the total assessed valuation that would result if the real property within all groups of parcels within a particular cycle were valued in the manner provided by law.

(d) If the department of local government finance determines under subsection (a) to initiate a review with respect to personal property within a township or county, or a part of the personal property within a township or county, the division of data analysis of the department shall determine for the personal property under consideration and for the township or county the variance between:

(1) the total assessed valuation of the personal property within the township or county; and

(2) the total assessed valuation that would result if the personal property within the township or county were valued in the manner provided by law.

(e) The determination of the department of local government finance under section 2 or 3 of this chapter must be based on a statistically valid assessment ratio study.

(f) If a determination of the department of local government finance to order a special reassessment under this chapter is based on a coefficient of dispersion study, the department shall publish the coefficient of dispersion study for the township or county in accordance with IC 5-3-1-2(b).

(g) If:

(1) the variance determined under subsection (b), (c), or (d) exceeds twenty percent (20%); and

(2) the department of local government finance determines after holding hearings on the matter that a special reassessment should be conducted;

the department shall contract for a special reassessment to be conducted to correct the valuation of the property.

(h) If the variance determined under subsection (b), (c), or (d) is twenty percent (20%) or less, the department of local government finance shall determine whether to correct the valuation of the property under:

(1) IC 6-1.1-4-9 and IC 6-1.1-4-10; or

(2) IC 6-1.1-14.

(i) The department of local government finance shall give notice to a taxpayer, by individual notice or by publication at the discretion of the department, of a hearing concerning the department's intent to cause the assessment of the taxpayer's property to be adjusted under this section. The time fixed for the hearing must be at least ten (10) days after the day the notice is mailed or published. The department may conduct a single hearing under this section with respect to multiple properties. The notice must state:

(1) the time of the hearing;

(2) the location of the hearing; and

(3) that the purpose of the hearing is to hear taxpayers' comments and objections with respect to the department's intent to adjust the assessment of property under this chapter.

(j) If the department of local government finance determines after the hearing that the assessment of property should be adjusted under this chapter, the department shall:

(1) cause the assessment of the property to be adjusted;

(2) mail a certified notice of its final determination to the county auditor of the county in which the property is located; and

(3) notify the taxpayer as required under IC 6-1.1-14.

(k) A reassessment or adjustment may be made under this section only if the notice of the final determination is given to the taxpayer within the same period prescribed in IC 6-1.1-9-3 or IC 6-1.1-9-4.

(l) If the department of local government finance contracts for a special reassessment of property under this chapter, the department shall forward the bill for services of the reassessment contractor to the county auditor, and the county shall pay the bill from the county reassessment fund.

SECTION 63. IC 6-1.1-34-1, AS AMENDED BY P.L.112-2012, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. In the year after

~~(1) a general assessment of real property under IC 6-1.1-4-4 becomes effective; or~~

~~(2)~~ a reassessment cycle of real property under a county's reassessment plan prepared under IC 6-1.1-4-4.2 is completed

the department of local government finance shall compute a new assessment ratio for each school corporation located in a county in which a supplemental county levy is imposed under IC 20-45-7 or IC 20-45-8. In all other years, the department shall compute a new assessment ratio for such a school corporation if the department finds that there has been sufficient reassessment or adjustment of one (1) or more classes of property in the school district. When the department of

local government finance computes a new assessment ratio for a school corporation, the department shall publish the new ratio.

SECTION 64. IC 6-1.1-34-7, AS AMENDED BY P.L.112-2012, SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) Each year in which the department of local government finance computes a new assessment ratio for a school corporation, the department shall also compute a new adjustment factor for the school corporation. If the school corporation's assessment ratio for a year is more than ninety-nine percent (99%) but less than one hundred one percent (101%) of the state average assessment ratio for that year, the school corporation's adjustment factor is the number one (1). In all other cases, the school corporation's adjustment factor equals:

(1) the state average assessment ratio for a year; divided by

(2) the school corporation's assessment ratio for that year.

The department of local government finance shall notify the school corporation of its new adjustment factor before March 2 of the year in which the department calculates the new adjustment factor.

(b) This subsection applies in a calendar year after which

~~(1) a general reassessment under IC 6-1.1-4-4 takes effect; or~~

~~(2)~~ a cycle under a county's reassessment plan prepared under IC 6-1.1-4-4.2 is completed.

If the department of local government finance has not computed a new assessment ratio for a school corporation, the school corporation's adjustment factor is the number one (1) until the department of local government finance notifies the school corporation of the school corporation's new adjustment factor.

SECTION 65. IC 6-1.1-39-5, AS AMENDED BY P.L.112-2012, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) A declaratory ordinance adopted under section 2 of this chapter and confirmed under section 3 of this chapter must include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. The allocation provision must apply to the entire economic development district. The allocation provisions must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the economic development district be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made;

or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units. However, if the effective date of the allocation provision of a declaratory ordinance is after March 1, 1985, and before January 1, 1986, and if an improvement to property was partially completed on March 1, 1985, the unit may provide in the declaratory ordinance that the taxes attributable to the assessed value of the property as finally determined for March 1, 1984, shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) Except as otherwise provided in this section, part or all of the property tax proceeds in excess of those described in subdivision (1), as specified in the declaratory ordinance, shall be allocated to the unit for the economic development district and, when collected, paid into a special fund established by the unit for that economic development district that may be used only to pay the principal of and interest on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district. The amount not paid into the special fund shall be paid to the respective units in the manner prescribed by subdivision (1).

(3) When the money in the fund is sufficient to pay all outstanding principal of and interest (to the earliest date on which the obligations can be redeemed) on obligations owed by the unit under IC 4-4-8 (before its repeal) or IC 5-28-9 for the financing of industrial development programs in, or serving, that economic development district, money in the special fund in excess of that amount shall be paid to the respective taxing units in the manner prescribed by subdivision (1).

(b) Property tax proceeds allocable to the economic development district under subsection (a)(2) must, subject to subsection (a)(3), be irrevocably pledged by the unit for payment as set forth in subsection (a)(2).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the economic development district that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory ordinance is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Notwithstanding any other law, each assessor shall, upon petition of the fiscal body, reassess the taxable property situated upon or in, or added to, the economic development district effective on the next assessment date after the petition.

(e) Notwithstanding any other law, the assessed value of all taxable property in the economic development district, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(f) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each

~~(1) general reassessment under IC 6-1.1-4-4; or~~

~~(2)~~ reassessment of a group of parcels under a reassessment plan prepared under IC 6-1.1-4-4.2

the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment on the property tax proceeds allocated to the district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1.

(g) As used in this section, "property taxes" means:

(1) taxes imposed under this article on real property; and

(2) any part of the taxes imposed under this article on depreciable personal property that the unit has by ordinance allocated to the economic development district. However, the ordinance may not limit the allocation to taxes on depreciable personal property with any particular useful life or lives.

If a unit had, by ordinance adopted before May 8, 1987, allocated to an economic development district property taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the ordinance continues in effect until an ordinance is adopted by the unit under subdivision (2).

(h) As used in this section, "base assessed value" means:

(1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (f); plus

(2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Subdivision (2) applies only to economic development districts established after June 30, 1997, and to additional areas established after June 30, 1997.

SECTION 66. IC 6-1.1-42-28, AS AMENDED BY P.L.203-2016, SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. (a) Subject to this section and section 34 of this chapter, the amount of the deduction which the property owner is entitled to receive under this chapter for a particular year equals the product of:

(1) the increase in the assessed value resulting from the remediation and redevelopment in the zone or the location of personal property in the zone, or both; multiplied by

(2) the percentage determined under subsection (b).

(b) The percentage to be used in calculating the deduction under subsection (a) is as follows:

(1) For deductions allowed over a three (3) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	66%
3rd	33%

(2) For deductions allowed over a six (6) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	85%
3rd	66%
4th	50%
5th	34%
6th	17%

(3) For deductions allowed over a ten (10) year period:

YEAR OF DEDUCTION	PERCENTAGE
1st	100%
2nd	95%
3rd	80%

4th	65%
5th	50%
6th	40%
7th	30%
8th	20%
9th	10%
10th	5%

(c) The amount of the deduction determined under subsection (a) shall be adjusted in accordance with this subsection in the following circumstances:

(1) If a

~~(A) general reassessment of real property under IC 6-1.1-4-4; or~~

~~(B)~~ reassessment under a county's reassessment plan prepared under IC 6-1.1-4-4.2

occurs within the particular period of the deduction, the amount determined under subsection (a)(1) shall be adjusted to reflect the percentage increase or decrease in assessed valuation that resulted from the reassessment.

(2) If an appeal of an assessment is approved that results in a reduction of the assessed value of the redeveloped or rehabilitated property, the amount of any deduction shall be adjusted to reflect the percentage decrease that resulted from the appeal.

(3) The amount of the deduction may not exceed the limitations imposed by the designating body under section 23 of this chapter.

(4) The amount of the deduction must be proportionally reduced by the proportionate ownership of the property by a person that:

(A) has an ownership interest in an entity that contributed; or

(B) has contributed;

a contaminant (as defined in IC 13-11-2-42) that is the subject of the voluntary remediation, as determined under the written standards adopted by the department of environmental management.

The department of local government finance may adopt rules under IC 4-22-2 to implement this subsection.

SECTION 67. IC 6-2.5-5-1, AS AMENDED BY P.L.239-2017, SECTION 3, AND AS AMENDED BY P.L.268-2017, SECTION 39, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. *(a)* Transactions involving animals, feed, seed, plants, fertilizer, ~~*insecticides,*~~ *pesticides,* fungicides, and other tangible personal property are exempt from the state gross retail tax if:

(1) the person acquiring the property acquires it for the person's direct use in the direct production of food and food ingredients or commodities for sale or for further use in the production of food and food ingredients or commodities for sale; and

(2) the person acquiring the property is occupationally engaged in the production of food and food ingredients or commodities which the person sells for human or animal consumption or uses for further food and food ingredient or commodity production.

(b) A transaction involving the sale of a race horse in a claiming race (as defined by IC 4-31-2-3.5) is exempt from the state gross retail tax.

SECTION 68. IC 6-2.5-5-40, AS AMENDED BY P.L.242-2015, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 40. (a) As used in this section, "research and development activities" includes design, refinement, and testing of prototypes of new or improved commercial products before sales have begun for the purpose of determining facts, theories, or principles, or for the purpose of increasing scientific knowledge that may lead to new or enhanced products. The term does not include any of the following:

(1) Efficiency surveys.

(2) Management studies.

(3) Consumer surveys.

(4) Economic surveys.

(5) Advertising or promotions.

(6) Research in connection with nontechnical activities, including literary, historical, social sciences, economics, humanities, psychology, or similar projects.

(7) Testing for purposes of quality control.

(8) Market and sales research.

(9) Product market testing, including product testing by product consumers or through consumer surveys for evaluation of consumer product performance or consumer product usability.

(10) The acquisition, investigation, or evaluation of another's patent, model, process, or product for the purpose of investigating or evaluating the value of a potential investment.

(11) The providing of sales services or any other service, whether technical or nontechnical in nature.

(b) As used in this section, "research and development equipment" means tangible personal property that:

(1) consists of or is a combination of:

(A) laboratory equipment;

(B) computers;

(C) computer software;
(D) telecommunications equipment; or
(E) testing equipment;
(2) has not previously been used in Indiana for any purpose; and
(3) is acquired by the purchaser for the purpose of research and development activities devoted directly to experimental or laboratory research and development for:
(A) new products;
(B) new uses of existing products; or
(C) improving or testing existing products.

(c) As used in this section, "research and development property" means tangible personal property that:
(1) has not previously been used in Indiana for any purpose; and
(2) is acquired by the purchaser for the purpose of research and development activities devoted to experimental or laboratory research and development for:
(A) new products;
(B) new uses of existing products; or
(C) improving or testing existing products.

(d) For purposes of subsection (c)(2), a research and development activity is devoted to experimental or laboratory research and development if the activity is considered essential and integral to experimental or laboratory research and development. The term does not include activities incidental to experimental or laboratory research and development.

(e) For purposes of subsection (c)(2), an activity is not considered to be devoted to experimental or laboratory research and development if the activity involves:
(1) heating, cooling, or illumination of office buildings;
(2) capital improvements to real property;
(3) janitorial services;
(4) personnel services or accommodations;
(5) inventory control functions;
(6) management or supervisory functions;
(7) marketing;
(8) training;
(9) accounting or similar administrative functions; or
(10) any other function that is incidental to experimental or laboratory research and development.

(f) A retail transaction:
(1) involving research and development equipment; and
(2) occurring after June 30, 2007, and before July 1, 2013;

is exempt from the state gross retail tax.

(g) A retail transaction:

(1) involving research and development property; and

(2) occurring after June 30, 2013;

is exempt from the state gross retail tax.

(h) The exemption provided by subsection (g) applies regardless of whether the person that acquires the research and development property is a manufacturer or seller of the new or existing products specified in subsection (c)(2).

~~(i) For purposes of this section, a retail transaction shall be considered as having occurred after June 30, 2013, to the extent that delivery of the property constituting selling at retail is made after that date to the purchaser or to the place of delivery designated by the purchaser. However, a transaction shall be considered as having occurred before July 1, 2013, to the extent that the agreement of the parties to the transaction is entered into before July 1, 2013, and payment for the property furnished in the transaction is made before July 1, 2013, notwithstanding the delivery of the property after June 30, 2013. This subsection expires January 1, 2017.~~

SECTION 69. IC 6-3-1-3.5, AS AMENDED BY P.L.239-2017, SECTION 11, AND AS AMENDED BY P.L.268-2017, SECTION 40, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. When used in this article, the term "adjusted gross income" shall mean the following:

(a) In the case of all individuals, "adjusted gross income" (as defined in Section 62 of the Internal Revenue Code), modified as follows:

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

(2) *Except as provided in subsection (c),* add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 62 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(3) Subtract one thousand dollars ($1,000), or in the case of a joint return filed by a husband and wife, subtract for each spouse one thousand dollars ($1,000).

(4) Subtract one thousand dollars ($1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code;

(B) each additional amount allowable under Section 63(f) of the Internal Revenue Code; and

(C) the spouse of the taxpayer if a separate return is made by the taxpayer and if the spouse, for the calendar year in which the taxable year of the taxpayer begins, has no gross income and is not the dependent of another taxpayer.

(5) Subtract:

(A) one thousand five hundred dollars ($1,500) for each of the exemptions allowed under Section 151(c)(1)(B) of the Internal Revenue Code (as effective January 1, 2004);

(B) for taxable years beginning after December 31, 2017, one thousand five hundred dollars ($1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code for an individual:

(i) who is less than nineteen (19) years of age or is a full-time student who is less than twenty-four (24) years of age;

(ii) for whom the taxpayer is the legal guardian; and

(iii) for whom the taxpayer does not claim an exemption under clause (A); and

(C) five hundred dollars ($500) for each additional amount allowable under Section 63(f)(1) of the Internal Revenue Code if the adjusted gross income of the taxpayer, or the taxpayer and the taxpayer's spouse in the case of a joint return, is less than forty thousand dollars ($40,000).

This amount is in addition to the amount subtracted under subdivision (4).

(6) Subtract any amounts included in federal adjusted gross income under Section 111 of the Internal Revenue Code as a recovery of items previously deducted as an itemized deduction from adjusted gross income.

(7) Subtract any amounts included in federal adjusted gross income under the Internal Revenue Code which amounts were received by the individual as supplemental railroad retirement annuities under 45 U.S.C. 231 and which are not deductible under subdivision (1).

(8) Subtract an amount equal to the amount of federal Social Security and Railroad Retirement benefits included in a taxpayer's federal gross income by Section 86 of the Internal Revenue Code.

(9) In the case of a nonresident taxpayer or a resident taxpayer residing in Indiana for a period of less than the taxpayer's entire taxable year, the total amount of the deductions allowed pursuant to subdivisions (3), (4), and (5) shall be reduced to an amount which bears the same ratio to the total as the taxpayer's income

taxable in Indiana bears to the taxpayer's total income.

(10) In the case of an individual who is a recipient of assistance under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7, subtract an amount equal to that portion of the individual's adjusted gross income with respect to which the individual is not allowed under federal law to retain an amount to pay state and local income taxes.

(11) In the case of an eligible individual, subtract the amount of a Holocaust victim's settlement payment included in the individual's federal adjusted gross income.

(12) Subtract an amount equal to the portion of any premiums paid during the taxable year by the taxpayer for a qualified long term care policy (as defined in IC 12-15-39.6-5) for the taxpayer or the taxpayer's spouse, or both.

(13) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars ($2,500); or

(B) the amount of property taxes that are paid during the taxable year in Indiana by the individual on the individual's principal place of residence.

(14) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the individual's federal adjusted gross income.

(15) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(16) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.

(17) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars ($25,000).

(18) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

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

(20) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

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

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

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

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

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

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

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

(2) Add an amount equal to any deduction or deductions allowed

or allowable pursuant to Section 170 of the Internal Revenue Code.

(3) *Except as provided in subsection (c),* add an amount equal to any deduction or deductions allowed or allowable pursuant to Section 63 of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state of the United States.

(4) Subtract an amount equal to the amount included in the corporation's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars ($25,000).

(8) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(9) Add to the extent required by IC 6-3-2-20 the amount of intangible expenses (as defined in IC 6-3-2-20) and any directly related interest expenses (as defined in IC 6-3-2-20) for the taxable year that reduced the corporation's taxable income (as defined in Section 63 of the Internal Revenue Code) for federal income tax purposes.

(10) Add an amount equal to any deduction for dividends paid (as defined in Section 561 of the Internal Revenue Code) to

shareholders of a captive real estate investment trust (as defined in section 34.5 of this chapter).

(11) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the corporation's taxable income under the Internal Revenue Code.

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

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

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

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

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

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

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

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

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

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

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

(7) For taxable years beginning after December 31, 2024, and before January 1, 2026, a taxpayer is required to add back under this section twelve and five-tenths percent (12.5%) of any deduction allowed on the taxpayer's federal income tax return for wagering taxes.

(8) For taxable years beginning after December 31, 2025, a taxpayer is not required to add back under this section any amount of a deduction allowed on the taxpayer's federal income tax return for wagering taxes.

~~(c)~~ *(d)* In the case of life insurance companies (as defined in Section 816(a) of the Internal Revenue Code) that are organized under Indiana law, the same as "life insurance company taxable income" (as defined in Section 801 of the Internal Revenue Code), adjusted as follows:

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

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 or Section 810 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars ($25,000).

(8) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(9) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

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

(11) Add an amount equal to any exempt insurance income under

Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

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

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

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

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

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

(2) Add an amount equal to any deduction allowed or allowable under Section 170 of the Internal Revenue Code.

(3) Add an amount equal to a deduction allowed or allowable under Section 805 or Section 832(c) of the Internal Revenue Code for taxes based on or measured by income and levied at the state level by any state.

(4) Subtract an amount equal to the amount included in the company's taxable income under Section 78 of the Internal Revenue Code.

(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.

(6) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.

(7) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been

computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars ($25,000).

(8) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.

(9) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7; and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

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

(11) Add an amount equal to any exempt insurance income under Section 953(e) of the Internal Revenue Code that is active financing income under Subpart F of Subtitle A, Chapter 1, Subchapter N of the Internal Revenue Code.

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

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

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

~~(e)~~ *(f)* In the case of trusts and estates, "taxable income" (as defined for trusts and estates in Section 641(b) of the Internal Revenue Code) adjusted as follows:

(1) Subtract income that is exempt from taxation under this article by the Constitution and statutes of the United States.
(2) Subtract an amount equal to the amount of a September 11 terrorist attack settlement payment included in the federal adjusted gross income of the estate of a victim of the September 11 terrorist attack or a trust to the extent the trust benefits a victim of the September 11 terrorist attack.
(3) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that owns property for which bonus depreciation was allowed in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election not been made under Section 168(k) of the Internal Revenue Code to apply bonus depreciation to the property in the year that it was placed in service.
(4) Add an amount equal to any deduction allowed under Section 172 of the Internal Revenue Code.
(5) Add or subtract the amount necessary to make the adjusted gross income of any taxpayer that placed Section 179 property (as defined in Section 179 of the Internal Revenue Code) in service in the current taxable year or in an earlier taxable year equal to the amount of adjusted gross income that would have been computed had an election for federal income tax purposes not been made for the year in which the property was placed in service to take deductions under Section 179 of the Internal Revenue Code in a total amount exceeding twenty-five thousand dollars ($25,000).
(6) Add an amount equal to the amount that a taxpayer claimed as a deduction for domestic production activities for the taxable year under Section 199 of the Internal Revenue Code for federal income tax purposes.
(7) Subtract income that is:
(A) exempt from taxation under IC 6-3-2-21.7; and
(B) included in the taxpayer's taxable income under the Internal Revenue Code.
(8) Add an amount equal to any income not included in gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code. Subtract from the adjusted gross income of any taxpayer that added an amount to adjusted gross income in a

previous year the amount necessary to offset the amount included in federal gross income as a result of the deferral of income arising from business indebtedness discharged in connection with the reacquisition after December 31, 2008, and before January 1, 2011, of an applicable debt instrument, as provided in Section 108(i) of the Internal Revenue Code.

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

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

(A) required to add or subtract; or

(B) entitled to deduct;

under IC 6-3-2.

SECTION 70. IC 6-3-2-2.5, AS AMENDED BY P.L.239-2017, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.5. (a) This section applies to a resident person.

(b) Resident persons are entitled to a net operating loss deduction. The amount of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December 31, 2011.

(c) An Indiana net operating loss equals the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the Internal Revenue Code, adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in subsection (d)(1).

(d) The following provisions apply for purposes of subsection (c):

(1) The modifications that are to be applied are those modifications required under IC 6-3-1-3.5 for the same taxable year in which each net operating loss was incurred, except that the modifications do not include the modifications required under:

(A) IC 6-3-1-3.5(a)(3);

(B) IC 6-3-1-3.5(a)(4);

(C) IC 6-3-1-3.5(a)(5);

(D) IC 6-3-1-3.5(a)(24); and

(E) ~~IC 6-3-1-3.5(e)(10).~~ **IC 6-3-1-3.5(f)(10).**

(2) An Indiana net operating loss includes a net operating loss that arises when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the taxpayer's federal adjusted gross income (as defined in Section 62 of the Internal

Revenue Code) for the taxable year in which the Indiana net operating loss is determined.

(e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall be available as a deduction from the taxpayer's adjusted gross income (as defined in IC 6-3-1-3.5) in the carryover year provided in subsection (f).

(f) Carryovers shall be determined under this subsection as follows:

(1) An Indiana net operating loss shall be an Indiana net operating loss carryover to each of the carryover years following the taxable year of the loss.

(2) Carryover years shall be determined by reference to the number of years allowed for carrying over net operating losses under Section 172(b) of the Internal Revenue Code.

(g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the earliest of the taxable years to which (as determined under subsection (f)) the loss may be carried. The amount of the Indiana net operating loss remaining after the deduction is taken under this section in a taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier of the following:

(1) The entire amount of the Indiana net operating loss has been used as a deduction.

(2) The Indiana net operating loss has been carried over to each of the carryover years provided by subsection (f).

SECTION 71. IC 6-3-2-2.6, AS AMENDED BY P.L.239-2017, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.6. (a) This section applies to a corporation or a nonresident person.

(b) Corporations and nonresident persons are entitled to a net operating loss deduction. The amount of the deduction taken in a taxable year may not exceed the taxpayer's unused Indiana net operating losses carried over to that year. A taxpayer is not entitled to carryback any net operating losses after December 31, 2011.

(c) An Indiana net operating loss equals the taxpayer's federal net operating loss for a taxable year as calculated under Section 172 of the Internal Revenue Code, derived from sources within Indiana and adjusted for certain modifications required by IC 6-3-1-3.5 as set forth in subsection (d)(1).

(d) The following provisions apply for purposes of subsection (c):

(1) The modifications that are to be applied are those modifications required under IC 6-3-1-3.5 for the same taxable year in which each net operating loss was incurred, except that the modifications do not include the modifications required under:

(A) IC 6-3-1-3.5(a)(3);
(B) IC 6-3-1-3.5(a)(4);
(C) IC 6-3-1-3.5(a)(5);
(D) IC 6-3-1-3.5(a)(24);
(E) IC 6-3-1-3.5(b)(14);
(F) ~~IC 6-3-1-3.5(c)(13);~~ **IC 6-3-1-3.5(d)(13);**
(G) ~~IC 6-3-1-3.5(d)(13);~~ **IC 6-3-1-3.5(e)(13);** and
(H) ~~IC 6-3-1-3.5(e)(10).~~ **IC 6-3-1-3.5(f)(10).**

(2) The amount of the taxpayer's net operating loss that is derived from sources within Indiana shall be determined in the same manner that the amount of the taxpayer's adjusted income derived from sources within Indiana is determined under section 2 of this chapter for the same taxable year during which each loss was incurred.

(3) An Indiana net operating loss includes a net operating loss that arises when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the taxpayer's federal taxable income (as defined in Section 63 of the Internal Revenue Code), if the taxpayer is a corporation, or when the applicable modifications required by IC 6-3-1-3.5 as set forth in subdivision (1) exceed the taxpayer's federal adjusted gross income (as defined by Section 62 of the Internal Revenue Code), if the taxpayer is a nonresident person, for the taxable year in which the Indiana net operating loss is determined.

(e) Subject to the limitations contained in subsection (g), an Indiana net operating loss carryover shall be available as a deduction from the taxpayer's adjusted gross income derived from sources within Indiana (as defined in section 2 of this chapter) in the carryover year provided in subsection (f).

(f) Carryovers shall be determined under this subsection as follows:

(1) An Indiana net operating loss shall be an Indiana net operating loss carryover to each of the carryover years following the taxable year of the loss.

(2) Carryover years shall be determined by reference to the number of years allowed for carrying over net operating losses under Section 172(b) of the Internal Revenue Code.

(g) The entire amount of the Indiana net operating loss for any taxable year shall be carried to the earliest of the taxable years to which

(as determined under subsection (f)) the loss may be carried. The amount of the Indiana net operating loss remaining after the deduction is taken under this section in a taxable year may be carried over as provided in subsection (f). The amount of the Indiana net operating loss carried over from year to year shall be reduced to the extent that the Indiana net operating loss carryover is used by the taxpayer to obtain a deduction in a taxable year until the occurrence of the earlier of the following:

(1) The entire amount of the Indiana net operating loss has been used as a deduction.

(2) The Indiana net operating loss has been carried over to each of the carryover years provided by subsection (f).

(h) An Indiana net operating loss deduction determined under this section shall be allowed notwithstanding the fact that in the year the taxpayer incurred the net operating loss the taxpayer was not subject to the tax imposed under section 1 of this chapter because the taxpayer was:

(1) a life insurance company (as defined in Section 816(a) of the Internal Revenue Code); or

(2) an insurance company subject to tax under Section 831 of the Internal Revenue Code.

(i) In the case of a life insurance company that claims an operations loss deduction under Section 810 of the Internal Revenue Code, this section shall be applied by:

(1) substituting the corresponding provisions of Section 810 of the Internal Revenue Code in place of references to Section 172 of the Internal Revenue Code; and

(2) substituting life insurance company taxable income (as defined in Section 801 the Internal Revenue Code) in place of references to taxable income (as defined in Section 63 of the Internal Revenue Code).

SECTION 72. IC 6-3-2-8, AS AMENDED BY P.L.182-2009(ss), SECTION 194, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) For purposes of this section, "qualified employee" means an individual who is employed by a taxpayer, a pass through entity, an employer exempt from adjusted gross income tax (IC 6-3-1 through IC 6-3-7) under ~~IC 6-3-2-2.8(3), IC 6-3-2-2.8(4), or IC 6-3-2-2.8(5),~~ **section 2.8(3), 2.8(4), or 2.8(5) of this chapter,** a nonprofit entity, the state, a political subdivision of the state, or the United States government and who:

(1) has the employee's principal place of residence in the enterprise zone in which the employee is employed;

(2) performs services for the taxpayer, the employer, the nonprofit entity, the state, the political subdivision, or the United States government, ninety percent (90%) of which are directly related to:

(A) the conduct of the taxpayer's or employer's trade or business; or

(B) the activities of the nonprofit entity, the state, the political subdivision, or the United States government;

that is located in an enterprise zone; and

(3) performs at least fifty percent (50%) of the employee's service for the taxpayer or employer during the taxable year in the enterprise zone.

(b) Except as provided in subsection (c), a qualified employee is entitled to a deduction from the employee's adjusted gross income in each taxable year in the amount of the lesser of:

(1) one-half (1/2) of the employee's adjusted gross income for the taxable year that the employee earns as a qualified employee; or

(2) seven thousand five hundred dollars ($7,500).

(c) No qualified employee is entitled to a deduction under this section for a taxable year that begins after the termination of the enterprise zone in which the employee resides.

SECTION 73. IC 6-3.1-13-18, AS AMENDED BY P.L.213-2015, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) The corporation shall determine the amount and duration of a tax credit awarded under this chapter. The duration of the credit may not exceed ten (10) taxable years. The credit may be stated as a percentage of the incremental income tax withholdings attributable to the applicant's project and may include a fixed dollar limitation. In the case of a credit awarded for a project to create new jobs in Indiana, the credit amount may not exceed the incremental income tax withholdings. However, the credit amount claimed for a taxable year may exceed the taxpayer's state tax liability for the taxable year, in which case the excess may, at the discretion of the corporation, be refunded to the taxpayer.

(b) For state fiscal year 2006 and each state fiscal year thereafter, the aggregate amount of credits awarded under this chapter for projects to retain existing jobs in Indiana may not exceed ten million dollars ($10,000,000) per year.

~~(c) The aggregate amount of credits that may be awarded by the corporation under this chapter in the state fiscal year beginning July 1, 2015, for projects to create jobs in Indiana may not exceed two hundred twenty-five million dollars ($225,000,000). This subsection expires July 1, 2016.~~

~~(d)~~ **(c)** This subsection does not apply to a business that was enrolled and participated in the E-Verify program (as defined in IC 22-5-1.7-3) during the time the taxpayer conducted business in Indiana in the taxable year. A credit under this chapter may not be computed on any amount withheld from an individual or paid to an individual for services provided in Indiana as an employee, if the individual was, during the period of service, prohibited from being hired as an employee under 8 U.S.C. 1324a.

SECTION 74. IC 6-3.5-10-1, AS AMENDED BY P.L.218-2017, SECTION 23, AND AS AMENDED BY P.L.256-2017, SECTION 10, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017 (RETROACTIVE)]: Sec. 1. The following definitions apply throughout this chapter:

(1) "Adopting municipality" means an eligible municipality that has adopted the surtax.

(2) "Eligible municipality" means a municipality having a population of at least ~~*ten*~~ *five* thousand ~~*(10,000).*~~ *(5,000).*

(3) "Fiscal body" has the meaning set forth in IC 36-1-2-6.

(4) "Fiscal officer" has the meaning set forth in IC 36-1-2-7.

(5) ~~*"Motor*~~ "Vehicle" ~~*means a vehicle that is subject to the annual license excise tax imposed under IC 6-6-5.*~~ *has the meaning set forth in IC 6-6-5-1(b).*

(6) "Municipality" has the meaning set forth in IC 36-1-2-11.

(7) "Surtax" means the ~~*annual license*~~ *municipal vehicle* excise ~~*surtax*~~ *tax* imposed by the fiscal body of an eligible municipality under this chapter.

(8) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

SECTION 75. IC 6-3.5-11-1, AS AMENDED BY P.L.218-2017, SECTION 29, AND AS AMENDED BY P.L.256-2017, SECTION 15, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2017 (RETROACTIVE)]: Sec. 1. The following definitions apply throughout this chapter:

(1) "Adopting municipality" means an eligible municipality that has adopted the wheel tax.

(2) "Branch office" means a branch office of the bureau of motor vehicles.

(3) "Bus" has the meaning set forth in IC 9-13-2-17.

(4) "Commercial vehicle" has the meaning set forth in ~~*IC 6-6-5.5-1(c).*~~ *IC 6-6-5.5-1(b).*

(5) "Department" refers to the department of state revenue.

(6) "Eligible municipality" means a municipality having a population of at least ~~ten~~ *five* thousand ~~(10,000).~~ *(5,000).*

(7) "In-state miles" has the meaning set forth in ~~IC 6-6-5.5-1(i).~~ *IC 6-6-5.5-1(b).*

(8) "Political subdivision" has the meaning set forth in IC 34-6-2-110.

(9) "Recreational vehicle" has the meaning set forth in IC 9-13-2-150.

(10) "School bus" has the meaning set forth in IC 9-13-2-161(a).

(11) "Semitrailer" has the meaning set forth in IC 9-13-2-164(a).

(12) "State agency" has the meaning set forth in IC 34-6-2-141.

(13) "Tractor" has the meaning set forth in IC 9-13-2-180.

(14) "Trailer" has the meaning set forth in IC 9-13-2-184(a).

(15) "Transportation asset management plan" includes planning for drainage systems and rights-of-way that affect transportation assets.

(16) "Truck" has the meaning set forth in IC 9-13-2-188(a).

(17) "Wheel tax" means the tax imposed under this chapter.

SECTION 76. IC 6-3.5-11-4, AS AMENDED BY P.L.256-2017, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. A vehicle is exempt from the wheel tax imposed under this chapter if the vehicle is:

(1) owned by the state;

(2) owned by a state agency of the state;

(3) owned by a political subdivision of the state;

(4) subject to the ~~multiple~~ **municipal** vehicle excise tax imposed under IC 6-3.5-10;

(5) a bus owned and operated by a religious or nonprofit youth organization and used to transport persons to religious services or for the benefit of its members;

(6) a school bus; or

(7) a motor vehicle that is funeral equipment and that is used in the operation of funeral services (as defined in IC 25-15-2-17).

SECTION 77. IC 6-3.6-5-6, AS AMENDED BY P.L.247-2017, SECTION 13, AND AS AMENDED BY P.L.255-2017, SECTION 23, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. (a) This section applies to all counties.

(b) The adopting body may impose a tax rate under this chapter that does not exceed one and twenty-five hundredths percent (1.25%) on the adjusted gross income of local taxpayers in the county served by the adopting body.

(c) Revenues from a tax under this section may be used only for the purpose of funding a property tax credit applied on a percentage basis to reduce the property tax liability of taxpayers with tangible property located in the county as authorized under this section. Property taxes imposed due to a referendum in which a majority of the voters in the taxing unit imposing the property taxes approved the property taxes are not eligible for a credit under this section.

(d) The adopting body shall specify by ordinance how the revenue from the tax shall be applied *under subdivisions (1) through (4)* to provide property tax credits in subsequent years. *The allocation must be specified as a percentage of property tax relief revenue for taxpayers within each property category.* The ordinance must be adopted ~~*before July 1 and first applies in the following year and then*~~ *as provided in IC 6-3.6-3 and takes effect and applies to property taxes as specified in IC 6-3.6-3-3. The ordinance continues to apply* thereafter until it is rescinded or modified. The property tax credits may be allocated *to all property categories or* among any combination of the following categories:

(1) For homesteads eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to one percent (1%).

(2) For residential property, long term care property, agricultural land, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to two percent (2%).

(3) For ~~*the following types of property as a single category:*~~

~~*(A)*~~ residential property, as defined in *IC* 6-1.1-20.6-4.

~~*(B) Real property, a mobile home, and industrialized housing that would qualify as a homestead if the taxpayer had filed for a homestead credit under IC 6-1.1-20.9 (repealed) or the standard deduction under IC 6-1.1-12-37.*~~

~~*(C) Real property consisting of units that are regularly used to rent or otherwise furnish residential accommodations for periods of at least thirty (30) days, regardless of whether the tangible property is subject to assessment under rules of the department of local government finance that apply to:*~~

~~*(i) residential property; or*~~

~~*(ii) commercial property.*~~

(4) For nonresidential real property, personal property, and other tangible property (if any) eligible for a credit under IC 6-1.1-20.6-7.5 that limits the taxpayer's property tax liability for the property to three percent (3%). However, IC 6-3.6-11-2

applies in Jasper County.

(e) Within a category described in subsection (d) for which an ordinance grants property tax credits, the property tax credit rate must be a uniform percentage for all qualifying taxpayers with property in that category in the county. The credit percentage may be, but does not have to be, uniform for all categories of property listed in subsection (d). ~~*The total of all tax credits granted under this section for a year may not exceed the amount of revenue raised by the tax imposed under this section. If the amount available in a year for property tax credits under this section is less than the amount necessary to provide all the property tax credits authorized by the adopting body, the county auditor shall reduce the property tax credits granted to eliminate the excess. The county auditor shall reduce credits within the categories described in subsection (d)(1) through (d)(4) as follows:*~~

~~*(1) First, against property taxes imposed on property described in subsection (d)(4).*~~

~~*(2) Second, if an excess remains after applying the reduction as described in subdivision (1), against property taxes imposed on property described in subsection (d)(3).*~~

~~*(3) Third, if an excess remains after applying the reduction as described in subdivisions (1) and (2), against property taxes imposed on property described in subsection (d)(2).*~~

~~*(4) Fourth, if an excess remains after applying the reduction as described in subdivisions (1) through (3), against property taxes imposed on property described in subsection (d)(1).*~~

~~*(f) The total of all tax credits granted under this section for a year may not exceed the amount authorized by the adopting body. If the amount available in a year for property tax credits under this section is greater than the amount necessary to provide all the property tax credits authorized by the adopting body, the county auditor shall retain and apply the excess as necessary to provide the property tax credits authorized by the adopting body for the following year. The adopting body may adopt an ordinance that directs to which categories described in subsection (d) the excess is to be uniformly applied.*~~

~~*(g)*~~ *(f)* The county auditor shall allocate the amount of revenue applied as tax credits under this section to the taxing units that imposed the eligible property taxes against which the credits are applied.

~~*(h)*~~ **(g)** *If the adopting body adopts an ordinance to reduce or eliminate the property tax relief credits that are in effect in the county under this chapter, the county auditor shall give notice of the adoption of the ordinance in accordance with IC 5-3-1 not later than thirty (30) days after the date on which the ordinance is adopted.*

SECTION 78. IC 6-4.1-5-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) For purposes of this section, the net taxable value of property interests transferred by a decedent to a particular transferee equals the remainder of:

(1) the total fair market value of the property interests transferred by the decedent to the transferee under a taxable transfer or transfers; minus

(2) the total amount of exemptions and deductions provided under sections 9.1 through 15 of IC 6-4.1-3 **(before its repeal)** with respect to the property interests so transferred.

(b) The inheritance tax imposed on a decedent's transfer of property interests to a particular Class A transferee is prescribed in the following table:

NET TAXABLE VALUE OF PROPERTY INTERESTS TRANSFERRED	INHERITANCE TAX
$25,000 or less	1% of net taxable value
over $25,000 but not over $50,000	$250, plus 2% of net taxable value over $25,000
over $50,000 but not over $200,000	$750, plus 3% of net taxable value over $50,000
over $200,000 but not over $300,000	$5,250, plus 4% of net taxable value over $200,000
over $300,000 but not over $500,000	$9,250, plus 5% of net taxable value over $300,000
over $500,000 but not over $700,000	$19,250, plus 6% of net taxable value over $500,000
over $700,000 but not over $1,000,000	$31,250, plus 7% of net taxable value over $700,000
over $1,000,000 but not over $1,500,000	$52,250, plus 8% of net taxable value over $1,000,000
over $1,500,000	$92,250, plus 10% of net taxable value over $1,500,000

(c) The inheritance tax imposed on a decedent's transfer of property interests to a particular Class B transferee is prescribed in the following

table:

NET TAXABLE VALUE OF PROPERTY INTERESTS TRANSFERRED	INHERITANCE TAX
$100,000 or less	7% of net taxable value
over $100,000 but not over $500,000	$7,000, plus 10% of net taxable value over $100,000
over $500,000 but not over $1,000,000	$47,000, plus 12% of net taxable value over $500,000
over $1,000,000	$107,000, plus 15% of net taxable value over $1,000,000

(d) The inheritance tax imposed on a decedent's transfer of property interests to a particular Class C transferee is prescribed in the following table:

NET TAXABLE VALUE OF PROPERTY INTERESTS TRANSFERRED	INHERITANCE TAX
$100,000 or less	10% of net taxable value
over $100,000 but not over $1,000,000	$10,000, plus 15% of net taxable value over $100,000
over $1,000,000	$145,000, plus 20% of net taxable value over $1,000,000

SECTION 79. IC 6-6-6-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. The tonnage tax imposed on commercial vessels under this chapter is imposed in lieu of property taxes. Thus, commercial vessels which are taxed under this chapter may not be assessed or taxed under ~~IC 1971,~~ **IC** 6-1.1.

SECTION 80. IC 6-8.1-7-1, AS AMENDED BY P.L.256-2017, SECTION 87, AND AS AMENDED BY P.L.269-2017, SECTION 7, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) This subsection does not apply to the disclosure of information concerning a conviction on a tax evasion charge. Unless in accordance with a judicial order or as otherwise provided in this chapter, the department, its employees, former employees, counsel, agents, or any other person may not divulge the amount of tax paid by any taxpayer, terms of a settlement agreement executed between a taxpayer and the department, investigation records, investigation reports, or any other information disclosed by the reports filed under the provisions of the law relating

to any of the listed taxes, including required information derived from a federal return, except to *any of the following when it is agreed that the information is to be confidential and to be used solely for official purposes:*

(1) Members and employees of the department.

(2) The governor.

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

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

~~(4)~~ *(5)* The attorney general or any other legal representative of the state in any action in respect to the amount of tax due under the provisions of the law relating to any of the listed taxes. ~~or~~

~~(5)~~ *(6)* Any authorized officers of the United States.

~~*when it is agreed that the information is to be confidential and to be used solely for official purposes.*~~

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

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

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

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

(d) The name, address, Social Security number, and place of

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

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

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

(1) the state agency shows an official need for the information; and

(2) the administrative head of the state agency agrees that any information released will be kept confidential and will be used solely for official purposes.

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

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

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

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

(k) All information relating to the delinquency or evasion of

commercial vehicle excise taxes payable to the bureau of motor vehicles in Indiana may be disclosed to the bureau and may be disclosed to another state, if the information is disclosed for the purpose of the enforcement and collection of the taxes imposed by IC 6-6-5.5.

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

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

(n) This section does not apply to:

(1) the beer excise tax, including brand and packaged type (IC 7.1-4-2);
(2) the liquor excise tax (IC 7.1-4-3);
(3) the wine excise tax (IC 7.1-4-4);
(4) the hard cider excise tax (IC 7.1-4-4.5);
(5) the malt excise tax (IC 7.1-4-5);
(6) the ~~*motor*~~ vehicle excise tax (IC 6-6-5);
(7) the commercial vehicle excise tax (IC 6-6-5.5); and
(8) the fees under IC 13-23.

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

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

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

(1) IC 5-28-26;
(2) IC 36-7-13;
(3) IC 36-7-26;
(4) IC 36-7-27;
(5) IC 36-7-31;
(6) IC 36-7-31.3; or
(7) any other statute providing for the calculation of incremental

state taxes that will be distributed to or retained by a political subdivision or other entity;

to the fiscal officer of the political subdivision or other entity that established the district or area from which the incremental taxes were received if that fiscal officer enters into an agreement with the department specifying that the political subdivision or other entity will use the information solely for official purposes.

(r) The department may release the information as required in IC 6-8.1-3-7.1 concerning:

(1) an innkeeper's tax, a food and beverage tax, or an admissions tax under IC 6-9;

(2) the supplemental auto rental excise tax under IC 6-6-9.7; and

(3) the covered taxes allocated to a professional sports development area fund, sports and convention facilities operating fund, or other fund under IC 36-7-31 and IC 36-7-31.3.

(s) Information concerning state gross retail tax exemption certificates that relate to a person who is exempt from the state gross retail tax under IC 6-2.5-4-5 may be disclosed to a power subsidiary (as defined in IC 6-2.5-4-5) or a person selling the services or commodities listed in IC 6-2.5-4-5(b) for the purpose of enforcing and collecting the state gross retail and use taxes under IC 6-2.5.

SECTION 81. IC 6-8.1-9-1, AS AMENDED BY P.L.256-2017, SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) If a person has paid more tax than the person determines is legally due for a particular taxable period, the person may file a claim for a refund with the department. Except as provided in subsections (j) and (k), in order to obtain the refund, the person must file the claim with the department within three (3) years after the ~~latter~~ **later** of the following:

(1) The due date of the return.

(2) The date of payment.

For purposes of this section, the due date for a return filed for the state gross retail or use tax, the gasoline tax, the special fuel tax, the motor carrier fuel tax, the oil inspection fee, or the petroleum severance tax is the end of the calendar year which contains the taxable period for which the return is filed. The claim must set forth the amount of the refund to which the person is entitled and the reasons that the person is entitled to the refund.

(b) After considering the claim and all evidence relevant to the claim, the department shall issue a decision on the claim, stating the part, if any, of the refund allowed and containing a statement of the reasons for any part of the refund that is denied. The department shall

mail a copy of the decision to the person that filed the claim. If the person disagrees with a part of the decision on the claim, the person may file a protest and request a hearing with the department. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision.

(c) The tax court shall hear the appeal de novo and without a jury, and after the hearing may order or deny any part of the appealed refund. The court may assess the court costs in any manner that it feels is equitable. The court may enjoin the collection of any of the listed taxes under IC 33-26-6-2. The court may also allow a refund of taxes, interest, and penalties that have been paid to and collected by the department.

(d) The decision on the claim must state that the person has sixty (60) days from the date the decision is mailed to file a written protest. If the person files a protest and requests a hearing on the protest, the department shall:

(1) set the hearing at the department's earliest convenient time; and

(2) notify the person by United States mail of the time, date, and location of the hearing.

(e) The department may hold the hearing at the location of its choice within Indiana if that location complies with IC 6-8.1-3-8.5.

(f) After conducting a hearing on a protest, or after making a decision on a protest when no hearing is requested, the department shall issue a memorandum of decision or order denying a refund and shall send a copy of the decision through the United States mail to the person that filed the protest. If the department allows the full amount of the refund claim, a warrant for the payment of the claim is sufficient notice of the decision. The department may continue the hearing until a later date if the taxpayer presents additional information at the hearing or the taxpayer requests an opportunity to present additional information after the hearing.

(g) A person that disagrees with any part of the department's decision in a memorandum of decision or order denying a refund may request a rehearing not more than thirty (30) days after the date on which the memorandum of decision or order denying a refund is issued by the department. The department shall consider the request and may grant the rehearing if the department reasonably believes that a rehearing would be in the best interests of the taxpayer and the state.

(h) If the person disagrees with any part of the department's decision, the person may appeal the decision, regardless of whether or not the person protested the tax payment or whether or not the person

has accepted a refund. The person must file the appeal with the tax court. The tax court does not have jurisdiction to hear a refund appeal if:

(1) the appeal is filed more than ninety (90) days after the later of the dates on which:

(A) the memorandum of decision or order denying a refund is issued by the department, if the person does not make a timely request for a rehearing under subsection (g) on the letter of findings; or

(B) the department issues a denial of the person's timely request for a rehearing under subsection (g) on the memorandum of decision or order denying a refund; or

(2) the appeal is filed both before the decision is issued and before the one hundred eighty-first day after the date the person files the claim for a refund with the department.

The ninety (90) day period may be extended according to the terms of a written agreement signed by both the department and the person. The agreement must specify a date upon which the extension will terminate and include a statement that the person agrees to preserve the person's records until that specified termination date. The specified termination date agreed upon under this subsection may not be more than ninety (90) days after the expiration of the period otherwise specified by this subsection.

(i) With respect to the vehicle excise tax, this section applies only to penalties and interest paid on assessments of the vehicle excise tax. Any other overpayment of the vehicle excise tax is subject to IC 6-6-5.

(j) If a taxpayer's federal taxable income, federal adjusted gross income, or federal income tax liability for a taxable year is modified by the Internal Revenue Service, and the modification would result in a reduction of the tax legally due, the due date by which the taxpayer must file a claim for refund with the department is the later of:

(1) the date determined under subsection (a); or

(2) the date that is one hundred eighty (180) days after the date of the modification by the Internal Revenue Service as provided under:

(A) IC 6-3-4-6(c) and IC 6-3-4-6(d) (for the adjusted gross income tax); or

(B) IC 6-5.5-6-6(c) and IC 6-5.5-6-6(d) (for the financial institutions tax).

(k) If an agreement to extend the assessment time period is entered into under IC 6-8.1-5-2(h), the period during which a person may file a claim for a refund under subsection (a) is extended to the same date

to which the assessment time period is extended.

SECTION 82. IC 6-8.1-9.5-12, AS AMENDED BY P.L.239-2017, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. Priority in multiple claims to refunds allowed to be set off under this chapter shall be in the following order:

(1) Department of state revenue.

(2) Child support bureau.

(3) Department of workforce development.

(4) Family and social services administration for claims concerning the Temporary Assistance for Needy Families **(TANF)** program. ~~(TANF).~~

(5) Family and social services administration for claims concerning the federal Supplemental Nutrition Assistance Program (SNAP).

(6) Family and social services administration for claims concerning the Child Care and Development Fund (CCDF).

(7) Approved postsecondary educational institutions (as defined in IC 21-7-13-6).

(8) Office of judicial administration for claims concerning the judicial technology and automation project fund.

(9) A claimant agency described in section 1(1)(A) of this chapter:

(A) that is not listed in subdivisions (1) through (8); and

(B) that enters into a formal agreement with the department under IC 6-8.1-9-14(d) after December 31, 2017.

The priority of multiple claims of claimant agencies in this ~~subsection~~ **subdivision** must be in the order in time that a claimant agency entered into a formal agreement with the department.

(10) United States Internal Revenue Service.

(11) A claimant agency described in section 1(1)(A) of this chapter that is not identified in the order priority under subdivisions (1) through (9). The priority of multiple claims of claimant agencies in this ~~subsection~~ **subdivision** must be in the order in time that a claimant agency has filed a written notice with the department of its intention to effect collection through a set off under this chapter.

(12) A claimant agency described in section 1(1)(B) of this chapter. The priority of multiple claims of claimant agencies in this ~~subsection~~ **subdivision** must be in the order in time that the clearinghouse representing the claimant agency files an application on behalf of the claimant agency to effect collection

through a set off under this chapter.

SECTION 83. IC 7.1-1-3-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~Chairman.~~ The term "chairman" means the presiding officer of the commission who is appointed by the governor pursuant to ~~IC 1971,~~ **IC** 7.1-2-1-5.

SECTION 84. IC 7.1-1-3-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. ~~Club.~~ The term "club" means an association or corporation which meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3-20-1.

SECTION 85. IC 7.1-1-3-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. ~~Enforcement Officer.~~ The term "enforcement officer" means a person employed by the commission to perform duties pursuant to ~~IC 1971,~~ **IC** 7.1-2.

SECTION 86. IC 7.1-1-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. ~~Fraternal Club.~~ The term "fraternal club" means an association or corporation which meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3.

SECTION 87. IC 7.1-1-3-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. ~~Local Board.~~ The term "local board" means a local alcoholic beverage board of a county created pursuant to the provisions of ~~IC 1971,~~ **IC** 7.1-2-4.

SECTION 88. IC 7.1-1-3-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. ~~Member of a Club.~~ The term "member of a club" means a person who meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3-20-6.

SECTION 89. IC 7.1-1-3-28 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. ~~Package Liquor Store.~~ The term "package liquor store" means a place or establishment that meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3-10, and whose exclusive business is the retail sale of alcoholic beverages and commodities that are permissible under this title for use or consumption only off the licensed premises.

SECTION 90. IC 7.1-1-3-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. ~~Public Nuisance.~~ The term "public nuisance" means an act, practice, place, or thing prohibited by ~~IC 1971,~~ **IC** 7.1-2-6.

SECTION 91. IC 7.1-1-3-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. ~~Resort Hotel.~~ The term "resort hotel" means an establishment which meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3-20-21.

SECTION 92. IC 7.1-1-3-40 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 40. ~~Restaurant.~~ The

term "restaurant" means an establishment which meets the requirements provided in ~~IC 1971,~~ **IC** 7.1-3-20-9.

SECTION 93. IC 7.1-1-3-45 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 45. ~~Special Disqualifications.~~ The term "special disqualifications" means those impediments provided in ~~IC 1971,~~ **IC** 7.1-3-4-2, which prevent the issuance of certain permits to a person who possesses one (1) of them.

SECTION 94. IC 7.1-2-1-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Composition.~~ The commission shall be composed of four (4) members who are not officials of the state in any other capacity and who are qualified for their positions in accordance with the provisions of ~~IC 1971,~~ **IC** 7.1-2-1-4.

SECTION 95. IC 7.1-2-3-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Rule Making.~~ The rules and regulations of the commission shall be made, promulgated, filed and published pursuant to the provisions of ~~IC 1971,~~ **IC** 4-22-2 as amended.

SECTION 96. IC 7.1-2-3-26 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. ~~Duty Re Franchise Agreements.~~ The commission shall investigate a violation of a provision of ~~IC 1971,~~ **IC** 7.1-3-3-17 and **IC** 7.1-5-5-9, and shall have the power to enforce conformance with a provision of an injunction issued under the authority of these sections.

SECTION 97. IC 7.1-2-5-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. ~~Sale of Property Seized from Non-Owner.~~ The court, upon the conviction of a person other than the owner, found in charge or possession of personal property seized under this title, or upon written petition of the chairman if no person is found in charge of or in possession of the seized property, and if the court, upon hearing, finds that any of the personal property was used, kept, or possessed in violation of this title, with the knowledge of the owner, shall order the property disposed of as provided in ~~IC 1971, 7.1-2-5-14.~~ **section 14 of this chapter.** However, the court shall enter its order of sale or destruction only after an opportunity for a hearing has been given by not less than ten (10) ~~days'~~ **days** notice to the owner, if ~~he~~ **the owner** is known, or if ~~he~~ **the owner** is not known, then by notice of the seizure of the property, with a description of it, by publication one (1) time in a newspaper of general circulation published in the county seat of the county of the court having jurisdiction. If there is no newspaper published in the county seat, the notice shall be published in a newspaper of a general

circulation in the county. Notice published in a newspaper shall be given not less than ten (10) days prior to the time fixed for the hearing.

SECTION 98. IC 7.1-2-5-16 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. ~~Rights of Lien Holders.~~ A lien holder, by intervention at a hearing as provided in ~~IC 1971, 7.1-2-5-14, or 7.1-2-5-15,~~ **section 14 or 15 of this chapter** or in another proceeding brought for that purpose, at any time before the sale of property ordered sold, may have ~~his~~ **the lien holder's** lien determined and ~~his~~ **the lien holder's** priority fixed. Liens determined under this section shall be transferred to and attached to the proceeds of the sale of the property.

SECTION 99. IC 7.1-2-6-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. ~~Conditions of Bond.~~ The bond required by ~~IC 1971, 7.1-2-6-7,~~ **section 7 of this chapter** shall be conditioned that an alcoholic beverage will not thereafter be manufactured, possessed, sold, bartered, given away, furnished, or otherwise disposed of in or on the public nuisance, or kept in or on it with the intent to sell, barter, give away, or otherwise dispose of it contrary to law or to a rule or regulation of the commission. The bond shall be conditioned also that the unlawful conduct or practice, or conduct of another person, whether a permittee or not, the violation of this title or of a rule or regulation of the commission, will not be permitted on or in the premises. The bond shall be conditioned further that the defendant will pay all fines, costs, and damages against ~~him~~ **the defendant** for the violation of this title.

SECTION 100. IC 7.1-2-6-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. ~~Action by Commission: Representation.~~ An action authorized by ~~IC 1971, 7.1-2-6-12,~~ **section 12 of this chapter** shall be brought in the name of the State of Indiana on the relation of the commission. The commission may be represented by an attorney selected by it, or by the attorney general, or by a deputy or assistant attorney general assigned by the attorney general for the purpose of instituting or conducting the action, or by both.

SECTION 101. IC 7.1-2-6-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. ~~Remedies Cumulative.~~ The remedies authorized by ~~IC 1971,~~ **IC** 7.1-2-5, and by this chapter are cumulative and in no sense shall one (1) of the remedies exclude another. The remedies provided in this article shall not limit or remove the power of the commission to revoke a permit.

SECTION 102. IC 7.1-2-7-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Scope of Orders.~~

The commission, in making an order under ~~IC 1971, 7.1-2-7-3,~~ **section 3 of this chapter,** shall not be limited to the products of the particular state, territory, district, political subdivision, municipality or person in which or in whose favor the discrimination is found to exist. The commission may include in its order the alcoholic beverages, or a class of them, manufactured or processed in or by, or imported, transported, or received from any other place or person outside this state, as in its opinion will produce most effectively the discontinuance of the discrimination.

SECTION 103. IC 7.1-2-7-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~When Order Becomes Final.~~ An order of the commission entered under this chapter shall become final and shall not thereafter be open to attack for any purpose if a complaint is not filed pursuant to ~~IC 1971, 7.1-2-7-5,~~ **section 5 of this chapter** within thirty (30) days after the entrance of the order.

SECTION 104. IC 7.1-3-1-23 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 23. ~~Pharmacy Exemption.~~ A registered pharmacist who owns or manages a regularly licensed drug store and who is not the holder of a drug store permit issued pursuant to the provisions of ~~IC 1971,~~ **IC** 7.1-3-10, but who is the holder of an unrevoked permit of the Indiana Board of Pharmacy, may acquire, own and use only in the compounding of physician's prescriptions two (2) gallons of ethyl alcohol per year without a permit being issued under this title.

SECTION 105. IC 7.1-3-3-17 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 17. ~~Cancellation of Franchise Agreement.~~ The circuit or superior court of the county in which the licensed premises of a beer wholesaler are located shall have jurisdiction to enjoin the cancellation or termination of a franchise or agreement between a beer wholesaler and a brewer in violation of ~~IC 1971,~~ **IC** 7.1-5-5-9. The action may be brought by a beer wholesaler or brewer who is or might be adversely affected by the cancellation or termination. The court, in granting an injunction under this section, shall provide that the brewer shall not supply the customers or territory of the beer wholesaler through servicing the customers or territory through another beer wholesaler or by any other means while the injunction is in effect. An injunction issued under this section shall require the posting of proper bond against damages for an injunction improvidently granted and a showing that the danger of irrevocable loss or damage is immediate. The beer wholesaler shall continue to service the accounts of the brewer in good faith during the term of the

injunction.

SECTION 106. IC 7.1-3-3-18 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. ~~Certain Transactions Void.~~ The transfer, sale, acquisition, assignment, control of, or beneficial interest, direct or indirect, in or to a beer wholesaler's permit, or in its business, or in its corporate stock, by a brewer contrary to the provisions of ~~IC 1971,~~ **IC** 7.1-5-9-2, or the transfer, assignment upon the capital stock book, or other corporate record, of a corporation holding a beer wholesaler's permit, of the capital stock, or a part of it, is wholly void and not capable of validation.

SECTION 107. IC 7.1-3-6-13 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. ~~Prerequisites.~~ The commission shall follow all the procedures for publication of notice and investigation before a local board as provided in ~~IC 1971,~~ **IC** 7.1-3-19, before it issues a boat beer permit. However, the publication and investigation shall be made in any county in this state where the particular boat usually docks.

SECTION 108. IC 7.1-3-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Enabling Ordinance.~~ The enabling ordinance authorized by ~~IC 1971, 7.1-3-9-3,~~ **section 3 of this chapter** shall be a general ordinance containing no conditions, exceptions or limitations. The enabling ordinance, after it has been duly enacted, may not be altered, amended, or repealed for a period of two (2) years and sixty (60) days after the date of its enactment. During the period of the two (2) years and sixty (60) days from the enactment of the enabling ordinance consenting to the issuance of liquor retailer's permits, no other ordinance on the subject may be enacted.

SECTION 109. IC 7.1-3-9-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. ~~Repeal of Ordinance: Continuance of Operations.~~ The holder of a liquor retailer's permit issued prior to the repeal, amendment, or expiration of an enabling ordinance authorized by ~~IC 1971, 7.1-3-9-3,~~ **section 3 of this chapter** may continue to operate under ~~his~~ **the holder's** permit, during the time that ~~his~~ **the holder's** permit is in force, for a period of ninety (90) days after the enactment of a conflicting ordinance or the repeal of the original ordinance unless the sale of alcoholic beverages again becomes lawful by the enactment of another enabling ordinance, in which case ~~he~~ **the holder** may continue to operate under ~~his~~ **the holder's** permit during the unexpired term of it.

SECTION 110. IC 7.1-3-10-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Drug Stores.~~ The

commission may issue a liquor dealer's permit to the proprietor of a drug store who holds a license issued by the state board of pharmacy. An applicant for a liquor dealer's permit for a drug store shall not be disqualified under ~~IC 1971, 7.1-3-4-2(m).~~ **IC 7.1-3-4-2(a)(13).**

SECTION 111. IC 7.1-3-10-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. ~~Package Liquor Stores.~~ The commission may issue a liquor dealer's permit to the proprietor of a package liquor store. An applicant for a liquor dealer's permit for a package liquor store shall not be disqualified under ~~IC 1971, 7.1-3-4-2(m).~~ **IC 7.1-3-4-2(a)(13).**

SECTION 112. IC 7.1-3-10-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Sale of Beer: Application and Scope.~~ The commission may, upon proper application and the payment of the required license fee, issue a beer dealer's permit to the holder of a liquor dealer's permit. However, applications for both of the permits may be made at the same time. The provisions of ~~IC 1971,~~ **IC** 7.1-3-5 shall apply to the issuance and enjoyment of a beer dealer's permit issued under the provisions of this section.

SECTION 113. IC 7.1-3-18.5-1, AS AMENDED BY P.L.231-2015, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A person may not sell or otherwise distribute in exchange for consideration a tobacco product or electronic cigarette at retail without a valid tobacco sales certificate issued by the commission.

(b) A certificate may be issued only to a person who owns or operates at least one (1) of the following:

(1) A premises consisting of a permanent building or structure where the tobacco product or electronic cigarette is sold or distributed.

(2) A premises upon which a cigarette vending machine (as defined by IC 35-43-4-7) is located.

~~(c) The commission may not enforce an action under this section regarding electronic cigarettes until after August 31, 2015. This subsection expires December 31, 2016.~~

SECTION 114. IC 7.1-3-19-14 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. ~~New Permits in Residential Districts: Notice.~~ The commission shall have the duty in making the determinations provided in ~~IC 1971, 7.1-3-19-13,~~ **section 13 of this chapter** to publish notice that an application for a permit is pending and that a public hearing will be held on the application at a time and place to be stated in the notice. The notice shall state that at the hearing, residents of the residential district may appear and be

heard in favor of, or in opposition to, the granting of the permit and may, if they desire to, present a verified written remonstrance against the granting of the permit.

SECTION 115. IC 7.1-3-19-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. ~~New Permits in Residential Districts: Hearing.~~ The commission shall consider the matters which may be brought out at the hearing and the sentiments of the residents in making the determinations required by ~~IC 1971, 7.1-3-19-13.~~ **section 13 of this chapter.** Further, if at the hearing, there is presented to the commission a verified written remonstrance bearing the signatures of at least fifty-one percent (51%) of the registered voters of the residential district, the commission shall be bound to find in the affirmative and to deny the application.

SECTION 116. IC 7.1-3-20-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. The commission shall require the enactment of an enabling ordinance as provided in ~~IC 1971,~~ **IC** 7.1-3-9, before issuing a new liquor retailer's permit to a club in a city or town that has a population of less than five thousand (5,000). This section shall not apply to the renewal of an existing permit nor shall it apply to a fraternal club or a social club.

SECTION 117. IC 7.1-3-20-9.5, AS ADDED BY P.L.270-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9.5. (a) This section applies only to a retailer's permit for a restaurant.

(b) This section does not apply to a retailer's permit that is issued or transferred to the following:

(1) A city market under IC 7.1-3-20-25.

(2) A marina under IC 7.1-3-1-25.

(3) A state park under IC 7.1-3-17.8.

(4) A golf course.

(5) A hotel or resort hotel.

(6) A social or fraternal club.

(7) A restaurant, the proprietor of which is the holder of a brewer's permit under IC 7.1-3-2-7(5).

(c) Except as provided in subsections (d) and (e), after May 14, 2017, a retailer permittee may not sell alcoholic beverages for carryout unless at least sixty percent (60%) of the retailer permittee's gross retail income from the sale of alcoholic beverages is derived from the sale of alcoholic beverages for consumption on the licensed premises.

(d) This subsection applies only to a retailer's permit with carryout privileges that was initially:

(1) issued; or

(2) transferred as to ownership or to the premises location;
before November 1, 2016. Notwithstanding IC 7.1-3-1-1.5, a retailer permittee may continue to sell carryout after May 14, 2017, and is not required to comply with the gross retail **income** requirements. However, if the permit is transferred to a new location after May 14, 2017, and the location is not exempt under subsection (b), the gross retail income requirements of this section apply to the transferred permit.

(e) This subsection applies to a retailer's permit with carryout privileges that was initially:

(1) issued; or

(2) transferred to the premises location;

after October 31, 2016, and before May 15, 2017. Notwithstanding IC 7.1-3-1-1.5, a retailer permittee may continue to sell carryout after May 14, 2017, and is not required to comply with the gross retail income requirements until the retailer's permit is renewed. A retailer permittee may be issued a letter of extension, and subsequent renewals of the extension under IC 7.1-3-1-3.1, but the permit term may not be extended past April 1, 2018. A retailer permittee may continue to sell carryout while the extension is in effect. If the permit is transferred as to ownership or to a location that is not exempt under subsection (b), the gross retail income requirements of this section apply upon transfer of the permit.

(f) Except for a retailer permittee described in subsection (d), a retailer permittee that has carryout privileges must apply for renewal of the carryout privileges when applying for renewal of the retailer's permit. The retailer permittee must provide the commission with a financial statement with information that shows the dollar amounts and percentages of the retailer permittee's gross retail income that is derived from sales of alcoholic beverages:

(1) for consumption on the licensed premises; and

(2) for carryout;

during the one hundred eighty (180) days preceding the date of the application for renewal.

(g) For subsequent applications for renewal, the commission may allow a retailer permittee to submit to the commission an affidavit of compliance that is signed by the permittee, or by a responsible officer or partner, under the penalties of perjury, that states that the requirements of subsection (c) continue to be met. If the commission has reasonable grounds to doubt the truthfulness of an affidavit of compliance, the commission may require the retailer permittee to provide audited financial statements.

(h) If an applicant for renewal of carryout privileges does not meet the requirements of subsection (c) and the commission denies the application, the applicant may apply for a reinstatement of carryout privileges with the permittee's next application for renewal of the retailer's permit that is made in accordance with subsection (i).

(i) An applicant:

(1) for a retailer's permit and carryout privileges that has not opened for business; or

(2) for carryout privileges that:

(A) is the holder of a retailer's permit for an operating business; and

(B) has had the previous application for carryout privileges or renewal of carryout privileges denied by the commission;

must provide the commission with a verified certification stating that the projected gross retail income from alcoholic beverage sales during the business's first two (2) years of operations with carryout privileges will meet the requirements of subsection (c). Not more than one hundred eighty (180) days after the date the applicant begins or resumes alcoholic beverage sales with carryout privileges, the applicant shall provide a financial statement with sufficient information to show that during the first one hundred twenty (120) days of business operations with carryout privileges, sixty percent (60%) of the gross retail income from all alcoholic beverage sales was derived from sales of alcoholic beverages for consumption on the premises.

(j) The commission may:

(1) require that a financial statement submitted by an applicant under this chapter be audited by a certified public accountant; and

(2) with the cooperation of the department of state revenue, verify the information provided by the applicant.

(k) The information provided to the commission under this chapter regarding gross retail income is confidential information and may not be disclosed to the public under IC 5-14-3. However, the commission may disclose the information:

(1) to the department of state revenue to verify the accuracy of the amount of gross retail income from sales of alcoholic beverages; and

(2) in any administrative or judicial proceeding to revoke or suspend the holder's permit as a result of a discrepancy in the amount of gross retail income from sales of alcoholic beverages discovered by the department of state revenue.

(l) Notwithstanding IC 6-8.1-7-1 or any other law, in fulfilling its obligations under this section, the department of state revenue may

provide confidential information to the commission. The commission shall maintain the confidentiality of information provided by the department of state revenue under this chapter. However, the commission may disclose the information in any administrative or judicial proceeding to revoke or suspend the holder's permit as a result of any information provided by the department of state revenue.

(m) If the commission does not grant or renew a retailer permittee's carryout privileges, the denial shall not affect the other rights, privileges, and restrictions of the retailer's permit, including the retailer permittee's ability to sell alcoholic beverages for on-premises consumption.

SECTION 118. IC 7.1-3-20-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. ~~Restaurants: Unincorporated Town Exception.~~ The commission may issue a beer retailer's permit to a restaurant if it is located within an unincorporated town, or in close proximity to one, and if the establishment meets the requirements provided in ~~IC 1971, 7.1-3-20-9.~~ **section 9 of this chapter.**

SECTION 119. IC 7.1-3-21-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Restaurant Corporations: Exception.~~ The provisions of ~~IC 1971, 7.1-3-21-5,~~ **section 5 of this chapter** shall not apply to the common stock ownership of a corporation holding a restaurant permit and having less than sixty ~~per cent~~ **percent** (60%) resident ownership prior to March 14, 1963.

SECTION 120. IC 7.1-3-21-15, AS AMENDED BY P.L.270-2017, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) This section does not apply to an employee's permit under IC 7.1-3-18-9.

(b) The commission shall not renew or transfer a wholesaler, retailer, dealer, or other permit of any type if the applicant:

(1) is seeking a renewal and the applicant has not paid all the property taxes under IC 6-1.1 and the innkeeper's tax under IC 6-9 that are due currently;

(2) is seeking a transfer and the applicant has not paid all the property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 for the assessment periods during which the transferor held the permit;

(3) is seeking a renewal or transfer and is at least thirty (30) days delinquent in remitting state gross retail taxes under IC 6-2.5 or withholding taxes required to be remitted under IC 6-3-4;

(4) is on the most recent tax warrant list supplied to the commission by the department of state revenue; or

(5) does not provide the commission with property tax clearance Form 1 with an embossed seal from the county treasurer.

(c) The commission shall renew or transfer a permit that the commission denied under subsection (b) when the appropriate one (1) of the following occurs:

(1) The person, if seeking a renewal, provides to the commission a statement from the county treasurer of the county in which the property of the applicant was assessed indicating that all the property taxes under IC 6-1.1 and, in a county where the county treasurer collects the innkeeper's tax, the innkeeper's tax under IC 6-9 that were delinquent have been paid.

(2) The person, if seeking a transfer of ownership, provides to the commission a statement from the county treasurer of the county in which the property of the transferor was assessed indicating that all the property taxes under IC 6-1.1 and, in a county where the county treasurer collects the innkeeper's tax, the innkeeper's tax under IC 6-9 have been paid for the assessment periods during which the transferor held the permit.

(3) The person provides to the commission a statement from the commissioner of the department of state revenue indicating that the person's tax warrant has been satisfied, including any delinquency in innkeeper's tax if the state collects the innkeeper's tax for the county in which the person seeks the permit.

(4) The commission receives a notice from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(5) The commission receives a notice from the commissioner of the department of state revenue stating that the state gross retail and withholding taxes described in subsection (b)(3) have been remitted to the department.

(d) The commission shall not issue a new wholesaler, retailer, dealer, or other permit of any type if the applicant:

(1) has not paid all the applicant's property taxes under IC 6-1.1 and innkeeper's tax under IC 6-9 that are due;

(2) is at least thirty (30) days delinquent in remitting state gross retail taxes under IC 6-2.5 or withholding taxes required to be remitted under IC 6-3-4;

(3) is on the most recent tax warrant list supplied to the commission by the department of state revenue; or

(4) does not provide the commission with property tax clearance Form 1 with an embossed seal from the county treasurer.

(e) The commission shall issue a new permit that the commission denied under subsection (d) when one (1) of the following occurs:

(1) The applicant provides to the commission a statement from the commissioner of the department of state revenue indicating that the applicant's tax warrant has been satisfied, including any delinquency in innkeeper's tax if the state collects the innkeeper's tax for the county in which the applicant seeks the permit.

(2) The commission receives a notice of release from the commissioner of the department of state revenue under IC 6-8.1-8-2(k).

(3) The commission receives a notice from the commissioner of the department of state revenue stating that the state gross retail and withholding taxes described in subsection ~~(a)(2)~~ **(d)(2)** have been remitted to the department.

(f) An applicant for issuance of a new permit, renewal, or transfer may not be considered delinquent in the payment of a listed tax (as defined by IC 6-8.1-1-1) if the applicant has filed a proper protest under IC 6-8.1-5-1 contesting the remittance of those taxes. The applicant shall be considered delinquent in the payment of those taxes if the applicant does not remit the taxes owed to the state department of revenue after the later of the following:

(1) The expiration of the period in which the applicant may appeal the listed tax to the tax court, in the case of an applicant who does not file a timely appeal of the listed tax.

(2) When a decision of the tax court concerning the applicant's appeal of the listed tax becomes final, in the case of an applicant who files a timely appeal of the listed tax.

(g) The commission may require that an applicant for the issuance of a new permit, renewal, or transfer of a wholesaler's, retailer's, or dealer's, or other permit of any type furnish proof of the payment of a listed tax (as defined by IC 6-8.1-1-1), tax warrant, or taxes imposed by IC 6-1.1 or receipt of property tax clearance Form 1 with an embossed seal from the county treasurer.

SECTION 121. IC 7.1-3-22-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Existing Permits Unaffected.~~ The provisions of ~~IC 1971, 7.1-3-22-3 7.1-3-22-5,~~ **sections 3, 4, and 5 of this chapter** shall apply only to applications for new permits and they shall not affect existing permits and transfers of them, whether from person to person or location to location, nor shall they effect any of the limitations, rights and privileges reserved to package liquor store dealers, or special types or kinds of retailer's

permits, nor the restrictions on the issuance of permits to premises situated outside an incorporated city or town.

SECTION 122. IC 7.1-3-23-19 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. ~~Revocation for Allowing Minor on Premises.~~ The commission shall revoke the permit of a person who violates a provision of ~~IC 1971,~~ **IC** 7.1-5-7-14, and that person shall be ineligible to obtain another permit thereafter.

SECTION 123. IC 7.1-3-23-22 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. ~~Contents of Petition.~~ The petition authorized by ~~IC 1971, 7.1-3-23-21,~~ **section 21 of this chapter** shall be addressed to the commission and shall specify the name and business address of the permittee against whom the petition is directed. The petition shall bear on each page the name and address of the circulator of the petition, who shall be a registered voter in the particular township or precinct, together with the ~~notorized~~ **notarized** attestation of the circulator that the signatures obtained on the petition were obtained only after a full and clear explanation of the purpose of the petition. The petition also shall bear the certification of the clerk of the circuit court of the county in which the township or precinct is located attesting that the signatures on the petition are those of duly registered voters of the particular township or precinct together with a statement by the clerk as to the total vote cast in that township or precinct for the office of secretary of state in the last preceding general election for that office.

SECTION 124. IC 7.1-3-23-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. ~~Revocation for Prohibited Interest.~~ The commission shall revoke the permit of a distiller, rectifier, or liquor wholesaler who holds an interest in another permit in violation of ~~IC 1971,~~ **IC** 7.1-5-9-6.

SECTION 125. IC 7.1-3-23-25 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. ~~Revocation for Violation of Agreement.~~ The commission, after notice and hearing, may suspend for no more than thirty (30) days, or revoke, an agreement and bond filed pursuant to ~~IC 1971,~~ **IC** 7.1-3-2-4, and **IC** 7.1-3-2-5, if the principal violates ~~his~~ **the principal's** agreement with the commission. The commission also may take action on the bond if it revokes the agreement. A principal whose agreement and bond is suspended or revoked by the commission may seek judicial review of that action as provided in this chapter.

SECTION 126. IC 7.1-3-23-27 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 27. ~~Revocation for Violation of Order.~~ The commission may revoke the permit of a

permittee for the violation of an order entered by it pursuant to ~~IC 1971,~~ **IC** 7.1-2-7. A revocation under this section may be made after not less than ten (10) ~~days'~~ **days** notice to the permittee. The notice shall inform the permittee of the time and place of the hearing to be held in regard to the proposed revocation. The further procedure in regard to a revocation under this section shall be prescribed in the rules and regulations of the commission.

SECTION 127. IC 7.1-3-23-28 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 28. ~~Revocation Re Violation of Injunction.~~ The commission may suspend or revoke the permit of a permittee if the court finds that the permittee has violated any of the provisions of an injunction issued by it under the provisions of ~~IC 1971,~~ **IC** 7.1-3-3-17.

SECTION 128. IC 7.1-3-23-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. ~~Right to a Public Hearing.~~ A person who receives a notice given pursuant to ~~IC 1971, 7.1-3-23-32,~~ **section 32 of this chapter** shall have the right to a public hearing at the time and place fixed in the notice and ~~he~~ **the person** shall be permitted to be heard and offer evidence. The evidence may be written, in the form of affidavits, or parol. Unless the commission provides a reporter to take and transcribe the parol evidence, the notice shall inform the person that no reporter will be provided but that ~~he~~ **the person** has the right to have a reporter present at ~~his~~ **the person's** own expense. The evidence, transcribed and verified by the reporter, or the written evidence offered and accepted by the commission, or both, shall be filed and become a part of the record of the proceedings.

SECTION 129. IC 7.1-3-23-42 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 42. ~~Continued Operations During Stay.~~ A permittee during the period that the order of suspension or revocation is stayed under ~~IC 1971, 7.1-3-23-39, or 7.1-3-23-40,~~ **section 39 or 40 of this chapter** shall be fully authorized and entitled to continue to do business under ~~his~~ **the permittee's** permit as though ~~his~~ **the permittee's** permit had not been suspended or revoked and without being liable in any manner, criminally or civilly, on the ground of operating ~~his~~ **the permittee's** business without a proper permit.

SECTION 130. IC 7.1-3-24-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~No Local Board Proceedings in Certain Cases.~~ A proceeding before the local board, an advertisement, or a hearing shall not be necessary in a transfer

authorized by ~~IC 1971, 7.1-3-24-5, 7.1-3-24-7, or 7.1-3-24-8.~~ **section 5, 7, or 8 of this chapter.**

SECTION 131. IC 7.1-4-7-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Collection of Deductions and Transfer Fees.~~ The chairman shall collect the authorized deduction retained by the state when an application for a permit, of a type listed in ~~IC 1971, 7.1-4-7-1,~~ **section 1 of this chapter,** is denied. The chairman also shall collect the prescribed cost fee paid in connection with the transfer of a permit of a type listed in ~~IC 1971, 7.1-4-7-1.~~ **section 1 of this chapter.**

SECTION 132. IC 7.1-4-7-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~Distribution of Excise Revenue to General Fund.~~ The treasurer of ~~the~~ state shall set aside for general fund purposes, fifty percent (50%) of the gross amount of the revenue deposited in the general fund in accordance with the provisions of ~~IC 1971, 7.1-4-7-5.~~ **section 5 of this chapter.**

SECTION 133. IC 7.1-4-7-7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~Distribution of Excise Revenue to Cities and Towns.~~ The treasurer of ~~the~~ state shall set aside for allocation to the cities and towns of this state, fifty percent (50%) of the gross amount of the revenue deposited in the general fund in accordance with the provisions of ~~IC 1971, 7.1-4-7-5.~~ **section 5 of this chapter.**

SECTION 134. IC 7.1-4-7-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. ~~Basis of Allocation to Cities and Towns.~~ The sum set aside in accordance with the provisions of ~~IC 1971, 7.1-4-7-7,~~ **section 7 of this chapter** shall be allocated to a city or town upon the basis that the population of that city or town bears to the total population of all cities and towns of this state.

SECTION 135. IC 7.1-4-7-9 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. ~~Time of Distribution.~~ The auditor of ~~the~~ state shall, on the first day of April of each year and quarterly thereafter, distribute the funds set aside in accordance with the provisions of ~~IC 1971, 7.1-4-7-7,~~ **section 7 of this chapter** or the portion of them as reported to ~~him,~~ **the auditor of state,** to the general fund of the treasury of the city or town on the basis provided for in this chapter.

SECTION 136. IC 7.1-4-9-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. ~~Collection of Deductions and Transfer Fees.~~ The chairman shall collect the authorized deduction retained by the state when an application for a permit of a type listed in ~~IC 1971, 7.1-4-9-1,~~ **section 1 of this chapter**

is denied. The chairman also shall collect the prescribed cost fee paid in connection with the transfer of a permit of a type listed in ~~IC 1971, 7.1-4-9-1.~~ **section 1 of this chapter.**

SECTION 137. IC 7.1-4-10-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. ~~Deposit of Fines in Fund.~~ The chairman shall deposit the monies realized from fines imposed pursuant to the provisions of ~~IC 1971,~~ **IC** 7.1-3-23-2 in its enforcement and administration fund to be used for the purposes provided in this chapter.

SECTION 138. IC 7.1-5-5-10, AS AMENDED BY P.L.270-2017, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) Except as provided in subsection (b), it is unlawful for a person who holds a retailer's or dealer's permit of any type to receive or accept a gift from a manufacturer of alcoholic beverages or from a permittee authorized to sell and deliver alcoholic beverages.

(b) A person who holds a retailer's or dealer's permit may receive or accept entertainment and professional and educational expenses from a manufacturer of alcoholic beverages or from a permittee authorized to sell and deliver alcoholic beverages, unless the entertainment or professional and educational expenses are provided in exchange for an agreement by the holder of the retailer's or dealer's permit to directly or indirectly purchase alcoholic beverages from a:

(1) manufacturer; or

(2) permittee authorized to sell and deliver alcoholic beverages;

to the exclusion, in whole or in part, of alcoholic beverages sold or delivered by another manufacturer or a permittee authorized to sell and deliver alcoholic beverages.

~~(b)~~ **(c)** A person who knowingly or intentionally violates this section commits a Class A misdemeanor.

SECTION 139. IC 7.1-7-2-6 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 6. "Cooperative" means any group of people who join together to manufacture e-liquids.~~

SECTION 140. IC 8-1-22.5-10 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. Whenever in this chapter it is provided that the Commission shall take any action or issue any order "upon notice and after opportunity for public hearing" such notice shall be given as provided in ~~IC 1971,~~ **IC** 8-1-1-8 and such hearing shall be held and conducted in the manner as prescribed by ~~IC 1971,~~ **IC** 8-1-2-54 through **IC** 8-1-2-72.

SECTION 141. IC 8-1-34-17, AS AMENDED BY P.L.1-2007, SECTION 77, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

UPON PASSAGE]: Sec. 17. (a) Not later than fifteen (15) business days after the commission receives an application under section 16 of this chapter, the commission shall determine whether the application is complete and properly verified. If the commission determines that the application is incomplete or is not properly verified, the commission shall notify the applicant of the deficiency and allow the applicant to resubmit the application after correcting the deficiency. If the commission determines that the application is complete and properly verified, the commission shall issue the applicant a certificate of franchise authority. A certificate issued under this section must contain:

(1) a grant of authority to provide the video service requested in the application;

(2) a grant of authority to use and occupy public rights-of-way in the delivery of the video service, subject to:

(A) state and local laws and regulations governing the use and occupancy of public rights-of-way; and

(B) the police powers of local units to enforce local ordinances and regulations governing the use and occupancy of public rights-of-way; and

(3) a statement that the authority granted under subdivisions (1) and (2) is subject to the holder's lawful provision and operation of the video service.

(b) Except as provided in subsection (c) and sections ~~16(c)~~ **16(d)** and 28 of this chapter, the commission may not require a provider to:

(1) satisfy any build-out requirements;

(2) deploy, or make investments in, any infrastructure, facilities, or equipment; or

(3) pay an application fee, a document fee, a state franchise fee, a service charge, or any fee other than the franchise fee paid to a local unit under section 24 of this chapter;

as a condition of receiving or holding a certificate under this chapter.

(c) This section does not limit the commission's right to enforce any obligation described in subsection (b) that a provider is subject to under the terms of a settlement agreement approved by the commission before July 29, 2004.

(d) The general assembly, a state agency, or a unit may not adopt a law, rule, ordinance, or regulation governing the use and occupancy of public rights-of-way that:

(1) discriminates against any provider, or is unduly burdensome with respect to any provider, based on the particular facilities or technology used by the provider to deliver video service; or

(2) allows a video service system owned or operated by a unit to use or occupy public rights-of-way on terms or conditions more favorable or less burdensome than those that apply to other providers.

A law, a rule, an ordinance, or a regulation that violates this subsection is void.

SECTION 142. IC 8-4-10-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. It shall be lawful for any such person or persons, or company, or owner, or owners, or their lessees as referred to in ~~IC 1971, 8-4-10-1~~ **section 1 of this chapter** to construct such lateral railroad across public highways or roads. This chapter is to apply to all such lateral railroads and highway or road crossings presently planned, under construction, previously constructed, or to be constructed in the future. Said person, or persons, or company, or owner, or owners, or their lessees, shall comply with all laws or regulations of the State of Indiana, or any agency thereof, concerning the location, construction, or maintenance of such railroads or crossings of public highways or roads.

SECTION 143. IC 8-15.5-1-2, AS AMENDED BY P.L.217-2017, SECTION 70, AND AS AMENDED BY P.L.218-2017, SECTION 73, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) This article contains full and complete authority for public-private agreements between the authority, a private entity, and, where applicable, a governmental entity. Except as provided in this article, no law, procedure, proceeding, publication, notice, consent, approval, order, or act by the authority or any other officer, department, agency, or instrumentality of the state or any political subdivision is required for the authority to enter into a public-private agreement with a private entity under this article, or for a project that is the subject of a public-private agreement to be constructed, acquired, maintained, repaired, operated, financed, transferred, or conveyed.

(b) Before the authority or the department may issue a request for proposals for or enter into a public-private agreement under this article that would authorize an operator to impose tolls for the operation of motor vehicles on all or part of a toll road project, the general assembly must adopt a statute authorizing the imposition of tolls. However, during the period beginning July 1, 2011, and ending June 30, 2021, and notwithstanding subsection (c), the general assembly is not required to enact a statute authorizing the authority or the department to issue a request for proposals or enter into a public-private agreement

to authorize an operator to impose tolls for the operation of motor vehicles on all or part of the following projects:

(1) A project on which construction begins after June 30, 2011, not including any part of Interstate Highway 69 other than a part described in subdivision (4).

(2) The addition of toll lanes, including high occupancy toll lanes, to a highway, roadway, or other facility in existence on July 1, 2011, if the number of nontolled lanes on the highway, roadway, or facility as of July 1, 2011, does not decrease due to the addition of the toll lanes.

(3) The Illiana Expressway, a limited access facility connecting Interstate Highway 65 in northwestern Indiana with an interstate highway in Illinois.

(4) A project that is located within a metropolitan planning area (as defined by 23 U.S.C. 134) and that connects the state of Indiana with the commonwealth of Kentucky.

However, neither the authority nor the department may issue a request for proposals for a public-private agreement under this article that would authorize an operator to impose tolls unless the budget committee has reviewed the request for proposals.

(c) Before the authority or an operator may carry out any of the following activities under this article, the general assembly must enact a statute authorizing that activity:

(1) Imposing tolls on motor vehicles for use of Interstate Highway 69.

(2) Imposing tolls on motor vehicles for use of a nontolled highway, roadway, or other facility in existence or under construction on July 1, 2011, including nontolled interstate highways, U.S. routes, and state routes.

(d) The general assembly is not required to enact a statute authorizing the authority or the department to issue a request for proposals or enter into a public-private agreement for a freeway project.

(e) The authority may enter into a public-private agreement for a facility project if the general assembly, by statute, authorizes the authority to enter into a public-private agreement for the facility project.

(f) As permitted by subsection (e), the general assembly authorizes the authority to enter into public-private agreements for the following facility projects:

(1) A state park inn and related improvements in an existing state park located in a county with a population of more than two

hundred thousand (200,000) and less than three hundred thousand (300,000).

(2) Communications systems infrastructure, including:

(A) towers and associated land, improvements, foundations, access roads and rights-of-way, structures, fencing, and equipment necessary, proper, or convenient to enable the towers to function as part of the communications system;

(B) any equipment necessary, proper, or convenient to transmit and receive voice and data communications; and

(C) any other necessary, proper, or convenient elements of the communications system.

(3) Larue D. Carter Memorial Hospital in Indianapolis.

(g) The following apply to a public-private agreement for communications systems infrastructure under subsection (f)(2):

(1) The authority ~~*may:*~~ *shall*

~~*(A)*~~ use the procedures set forth in IC 8-15.5-4. ~~*or*~~

~~*(B) at the authority's option and in its sole discretion, negotiate an agreement with a single offeror.*~~

~~*The authority must issue a request for information before entering into negotiations with a single offeror. If an agreement is negotiated with a single offeror, IC 8-15.5-4-11 and IC 8-15.5-4-12 are the only sections in IC 8-15.5-4 that apply.*~~

(2) This article, and any other applicable laws with respect to establishing, charging, and collecting user fees, including IC 8-15.5-7, do not apply, and the operator may establish, charge, and collect user fees as set forth in the public-private agreement.

(3) Notwithstanding IC 8-15.5-5-2(2) providing that all improvements and real property must be owned by the authority in the name of the state or by a governmental entity, or both, the public-private agreement may provide that any improvements on any real property interests may be owned by the authority, a governmental entity, an operator, or a private entity.

(4) The authority shall transfer money received from an operator under a public-private agreement to the state bicentennial capital account established under IC 4-12-1-14.9.

SECTION 144. IC 8-22-3.5-11, AS AMENDED BY P.L.154-2006, SECTION 66, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. (a) The state board of accounts and the department of local government finance shall make the rules and prescribe the forms and procedures that the state board of accounts and department consider appropriate for the implementation of this chapter.

(b) After each ~~general~~ reassessment under IC 6-1.1-4, the department of local government finance shall adjust the base assessed value (as defined in section 9 of this chapter) one (1) time to neutralize any effect of the ~~general~~ reassessment on the property tax proceeds allocated to the airport development zone's special funds under section 9 of this chapter.

(c) After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value (as defined in section 9 of this chapter) to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the airport development zone's special funds under section 9 of this chapter.

SECTION 145. IC 9-18.5-10-3.5, AS ADDED BY P.L.64-2017, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) After December 31, 2017, a person that:

(1) registers a civic event vehicle under IC 9-18.1 for the current registration year; and

(2) wishes to display on the civic event vehicle an authentic civic event license plate under section 3.6 of this chapter;

must pay the required fee under subsection (b).

(b) The fee to display an authentic **civic event** license plate under subsection (a) is thirty-seven dollars ($37). The fee shall be distributed as follows:

(1) Fifty cents ($0.50) to the state motor vehicle technology fund.

(2) Six dollars and fifty cents ($6.50) to the motor vehicle highway account.

(3) Thirty dollars ($30) to the commission fund.

SECTION 146. IC 9-18.5-13-4, AS AMENDED BY P.L.256-2017, SECTION 145, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. If an officer or employee of a municipal corporation requests an environmental license plate for a vehicle that is assigned to or customarily used by the officer or employee, the officer or employee is responsible for paying all fees associated with the environmental license plate under this chapter and all annual registration fees under IC 9-18 (before its expiration), IC 9-18.1, and, if applicable, IC 9-29 ~~(before its expiration)~~ **(repealed)** for the vehicle on which the environmental license plate is displayed.

SECTION 147. IC 9-18.5-14-5, AS ADDED BY P.L.198-2016, SECTION 327, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) This section applies only

to a license plate issued under IC 9-18-3-5(b) (before its expiration) or IC 9-18.1-9-4.

(b) A municipal corporation (as defined in IC 36-1-2-10) that registers a vehicle under this title is eligible to receive a kids first trust license plate under this chapter.

(c) If an officer or employee of a municipal corporation requests a kids first trust license plate for a vehicle that is assigned to or customarily used by the officer or employee, the officer or employee is responsible for paying the annual fee for the kids first trust license plate under section 4(a)(2) of this chapter, the annual supplemental fee under section 4(a)(1) of this chapter, and all applicable annual registration fees under IC 9-18 (before its expiration), IC 9-18.1, or IC 9-29 **(repealed),** as applicable.

(d) Notwithstanding subsection (c):

(1) a kids first trust license plate that is issued under this section; and

(2) all fees and taxes that have been paid to have the plate issued;

are considered issued to and paid by the municipal corporation that registered the vehicle for which the license plate was issued, and the municipal corporation is entitled to retain possession of the license plate.

SECTION 148. IC 9-24-11-5, AS AMENDED BY P.L.198-2016, SECTION 484, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) Except as provided in subsection ~~(h),~~ **(d),** a learner's permit or driver's license issued under this article must contain the following information:

(1) The full legal name of the permittee or licensee.

(2) The date of birth of the permittee or licensee.

(3) The address of the principal residence of the permittee or licensee.

(4) The hair color and eye color of the permittee or licensee.

(5) The date of issue and expiration date of the permit or license.

(6) The gender of the permittee or licensee.

(7) The unique identifying number of the permit or license.

(8) The weight of the permittee or licensee.

(9) The height of the permittee or licensee.

(10) A reproduction of the signature of the permittee or licensee.

(11) If the permittee or licensee is less than eighteen (18) years of age at the time of issuance, the dates, printed prominently, on which the permittee or licensee will become:

(A) eighteen (18) years of age; and

(B) twenty-one (21) years of age.

(12) If the permittee or licensee is at least eighteen (18) years of age but less than twenty-one (21) years of age at the time of issuance, the date, printed prominently, on which the permittee or licensee will become twenty-one (21) years of age.

(13) Except as provided in subsection (b), a digital photograph of the permittee or licensee.

(b) The bureau may provide for the omission of a photograph or computerized image from any driver's license or learner's permit if there is good cause for the omission. However, a driver's license or learner's permit issued without a digital photograph must include a statement that indicates that the driver's license or learner's permit may not be accepted by a federal agency for federal identification or any other federal purpose.

(c) A driver's license or learner's permit issued to an individual who:

(1) has a valid, unexpired nonimmigrant visa or has nonimmigrant visa status for entry in the United States;

(2) has a pending application for asylum in the United States;

(3) has a pending or approved application for temporary protected status in the United States;

(4) has approved deferred action status; or

(5) has a pending application for adjustment of status to that of an alien lawfully admitted for permanent residence in the United States or conditional permanent residence status in the United States;

must be clearly identified as a temporary driver's license or learner's permit. A temporary driver's license or learner's permit issued under this subsection may not be renewed without the presentation of valid documentary evidence proving that the licensee's or permittee's temporary status has been extended.

(d) For purposes of subsection (a), an individual certified as a program participant in the address confidentiality program under IC 5-26.5 is not required to provide the address of the individual's principal residence, but may provide an address designated by the office of the attorney general under IC 5-26.5 as the address of the individual's principal residence.

SECTION 149. IC 9-29 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Fees).

SECTION 150. IC 9-32-6-6.5, AS AMENDED BY P.L.179-2017, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6.5. (a) This section applies to dealer license plates issued after December 31, 2014.

(b) Except as provided in subsection (c), dealer license plates issued to licensed dealers under this article are valid from the issue date through the expiration date as follows:

(1) Dealer license plates of a person whose business name begins with the letters A through B expire February 1 of each year.

(2) Dealer license plates of a person whose business name begins with the letters C through D expire March 1 of each year.

(3) Dealer license plates of a person whose business name begins with the letters E through F expire April 1 of each year.

(4) Dealer license plates of a person whose business name begins with the letters G through H expire May 1 of each year.

(5) Dealer license plates of a person whose business name begins with the letters I through J expire June 1 of each year.

(6) Dealer license plates of a person whose business name begins with the letters K through L expire July 1 of each year.

(7) Dealer license plates of a person whose business name begins with the letters M through N expire August 1 of each year.

(8) Dealer license plates of a person whose business name begins with the letters O through P expire September 1 of each year.

(9) Dealer license plates of a person whose business name begins with the letters Q through R expire October 1 of each year.

(10) Dealer license plates of a person whose business name begins with the letters S through T expire November 1 of each year.

(11) Dealer license plates of a person whose business name begins with the letters U through V expire December 1 of each year.

(12) Dealer license plates of a person whose business name begins with the letters W through Z expire January 1 of each year.

(c) Dealer license plates issued to a person whose business name begins with a nonalpha character expire November 1 of each year.

(d) A dealer designee license plate expires as follows:

(1) For a dealer designee license plate issued before July 1, 2017, on the earlier of:

(A) the date designated by the dealer on the application related to the license plate; or

(B) the date on which the dealer license issued to the same person expires.

(2) For a dealer designee license plate issued after June 30, 2017, on the same date each year as the date on which a dealer license issued to the same person expires.

(e) This subsection expires December 31, 2017. For a dealer license plate issued in 2015, the dealer services division shall impose a fee for the dealer license plate under IC 9-29-17 (before its repeal) in the amount that bears the same proportion to the annual fee for the dealer license plate as the number of months the dealer license plate is valid bears to twelve (12).

(f) The fee to renew the license plates issued under IC 9-32-6-1 is as follows:

(1) For motorcycle dealer license plates, fifteen dollars ($15).

(2) For dealer license plates not described in subdivision (1), forty dollars ($40).

(g) Fees collected under subsection (f) shall be distributed as follows:

(1) Thirty percent (30%) to the dealer compliance account established by IC 9-32-7-1.

(2) Seventy percent (70%) to the motor vehicle highway account under IC 8-14-1.

(h) There is an additional service charge of five dollars ($5) for the renewal of each set of license plates issued under IC 9-32-6-1. The service charge shall be deposited in the crossroads 2000 fund.

(i) The fee to renew each additional license plate issued under IC 9-32-6-5 is as follows:

(1) For an additional motorcycle dealer license plate, seven dollars and fifty cents ($7.50).

(2) For an additional dealer license plate not described in subdivision (1), fifteen dollars ($15).

(j) Fees collected under subsection (i) shall be distributed as follows:

(1) Thirty percent (30%) to the dealer compliance account established by IC 9-32-7-1.

(2) Seventy percent (70%) to the motor vehicle highway account under IC 8-14-1.

(k) There is an additional service charge for the renewal of each additional license plate issued under IC 9-32-6-5, as follows:

(1) For an additional motorcycle dealer license plate, two dollars and fifty cents ($2.50).

(2) For an additional dealer license plate not described in subdivision (1), five dollars ($5).

(l) The service charge under subsection (k) shall be deposited in the crossroads 2000 fund.

(m) The fee to renew a license plate issued under IC 9-32-6-2(b) is forty dollars ($40). The fee shall be deposited in the dealer compliance account established by IC 9-32-7-1.

(n) The fees collected under subsection (o) shall be distributed as follows:

(1) Forty percent (40%) to the crossroads 2000 ~~account.~~ **fund.**

(2) Forty-nine percent (49%) to the dealer compliance account established by IC 9-32-7-1.

(3) Eleven percent (11%) to the motor vehicle highway account under IC 8-14-1.

(o) The fee to renew a dealer designee license plate issued under IC 9-32-6.5-1 is twenty-one dollars and thirty-five cents ($21.35).

SECTION 151. IC 11-12-3.8-5, AS ADDED BY P.L.158-2014, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The commissioner may award financial assistance to a community corrections program based on the proposed implementation of evidence based practices or the proposed coordination of services with other community supervision agencies operating in the same county.

(b) Before providing financial assistance under this section, the commissioner shall consult with the judicial conference of Indiana and the division of mental health and addiction:

(1) for the purpose of more effectively addressing the need for:

(A) substance abuse treatment;

(B) mental health services; and

(C) other services for offenders placed on community supervision; and

(2) to avoid duplication of services.

(c) Mental health and addiction forensic treatment services may be provided by grants under this section. Evidence based treatment and recovery wraparound support services may be provided to individuals who have entered the criminal justice system as a felon or with a prior felony conviction. Services provided under this section may include:

(1) mental health and substance abuse treatment;

(2) vocational services;

(3) housing assistance;

(4) community support services;

(5) care coordination; and

(6) transportation assistance.

(d) Mental health and addiction forensic treatment services provided under this section shall be administered or coordinated by a provider

certified by the division of mental health and addiction to provide mental health or substance abuse treatment.

~~(c) The commissioner may award financial assistance under this chapter to the Marion County recidivism reduction pilot project established under section 6 of this chapter. This subsection expires June 30, 2017.~~

SECTION 152. IC 12-7-2-22, AS AMENDED BY P.L.12-2016, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. "Board" means the following:

(1) For purposes of IC 12-10-10 ~~IC 12-10-10.5,~~ and IC 12-10-11, the community and home options to institutional care for the elderly and disabled board established by IC 12-10-11-1.

(2) For purposes of IC 12-11-14, the meaning set forth in IC 12-11-14-3.

(3) For purposes of IC 12-12-7-5, the meaning set forth in IC 12-12-7-5(a).

(4) For purposes of IC 12-15-35, the meaning set forth in IC 12-15-35-2.

SECTION 153. IC 12-7-2-25, AS AMENDED BY P.L.5-2015, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. "Case management", ~~means the following:~~

~~(1)~~ for purposes of IC 12-10-1 and IC 12-10-10, **has** the meaning set forth in IC 12-10-10-1.

~~(2) For purposes of IC 12-10-10.5, the meaning set forth in IC 12-10-10.5-2.~~

SECTION 154. IC 12-7-2-76, AS AMENDED BY P.L.12-2016, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 76. (a) "Eligible individual", for purposes of:

(1) IC 12-10-10, has the meaning set forth in IC 12-10-10-4; **and**

~~(2) IC 12-10-10.5, has the meaning set forth in IC 12-10-10.5-3; and~~

~~(3)~~ **(2)** IC 12-11-14, has the meaning set forth in IC 12-11-14-6.

(b) "Eligible individual" has the meaning set forth in IC 12-14-18-1.5 for purposes of the following:

(1) IC 12-10-6.
(2) IC 12-14-2.
(3) IC 12-14-18.
(4) IC 12-14-19.
(5) IC 12-15-2.
(6) IC 12-15-3.
(7) IC 12-16-3.5.
(8) IC 12-20-5.5.

SECTION 155. IC 12-7-2-146, AS AMENDED BY P.L.184-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 146. "Program" refers to the following:

(1) For purposes of IC 12-10-7, the adult guardianship services program established by IC 12-10-7-5.

(2) For purposes of IC 12-10-10, the meaning set forth in IC 12-10-10-5.

~~(3) For purposes of IC 12-10-10.5, the meaning set forth in IC 12-10-10.5-4.~~

~~(4)~~ **(3)** For purposes of IC 12-17.2-2-14.2, the meaning set forth in IC 12-17.2-2-14.2(a).

~~(5)~~ **(4)** For purposes of IC 12-17.2-3.8, the meaning set forth in IC 12-17.2-3.8-2.

~~(6)~~ **(5)** For purposes of IC 12-17.6, the meaning set forth in IC 12-17.6-1-5.

SECTION 156. IC 12-10-10-4, AS AMENDED BY P.L.87-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) As used in this chapter, "eligible individual" means an individual who meets the following criteria:

(1) Is a resident of Indiana.

(2) Is:

(A) at least sixty (60) years of age; or

(B) an individual with a disability.

(3) Except as provided in subdivision (5), for an individual who applies initially to the program:

(A) before July 1, 2017, has assets that do not exceed five hundred thousand dollars ($500,000), as determined by the division; and

(B) after June 30, 2017, has assets that do not exceed two hundred fifty thousand dollars ($250,000). In determining assets under this clause, the division shall exclude an additional twenty thousand dollars ($20,000) in countable assets.

(4) Qualifies under criteria developed by the board as having an impairment that places the individual at risk of losing the individual's independence, as described in subsection (b).

(5) An individual who applied initially to the program under IC 12-10-10.5 (expired June 30, 2017) between December 31, 2014, and June 30, 2017, within:

(A) Area 1;

(B) Area 4;

(C) Area 13; or

(D) Area 14;

of the area agencies on aging and had assets that did not exceed two hundred fifty thousand dollars ($250,000). In determining assets under this subdivision, the division shall exclude an additional twenty thousand dollars ($20,000) in countable assets.

(b) For purposes of subsection (a), an individual is at risk of losing the individual's independence if the individual is unable to perform any of the following:

(1) Two (2) or more activities of daily living. The use by or on behalf of the individual of any of the following services or devices does not make the individual ineligible for services under this chapter:

(A) Skilled nursing assistance.

(B) Supervised community and home care services, including skilled nursing supervision.

(C) Adaptive medical equipment and devices.

(D) Adaptive nonmedical equipment and devices.

(2) One (1) activity of daily living if, using the needs based assessment established under section 6.7(1) of this chapter and in accordance with written standards that are established by the division under subsection (g), the area agency on aging determines that addressing the single activity of daily living would significantly reduce the likelihood of the individual's loss of independence and the need for additional services.

(3) An activity that with targeted intervention or assistance with the activity, using the needs based assessment established under section 6.7(1) of this chapter and in accordance with written standards that are established by the division under subsection (g), the area agency on aging determines would significantly reduce the likelihood of the individual's loss of independence and the need for additional services.

(c) Subject to standards established under ~~IC 12-10-10-6.7(6),~~ **section 6.7(6) of this chapter,** the division shall establish a cost participation schedule for an eligible individual based on the eligible individual's income and countable assets. The cost participation schedule must comply with the following:

(1) Exclude from cost participation an eligible individual whose income and countable assets do not exceed one hundred fifty percent (150%) of the federal income poverty level.

(2) In calculating income and countable assets for an eligible individual, deduct the medical expenses of the following:

(A) The individual.

(B) The spouse of the individual.

(C) The dependent children of the individual.

(3) Exclude twenty thousand dollars ($20,000) of an eligible individual's countable assets from consideration in determining an eligible individual's cost participation.

(d) The division may require annual reverification for eligible individuals who the division determines are likely to experience a material increase in income or assets. An individual shall submit the information requested by the division to carry out the reverification allowed by this subsection.

(e) A case manager from an area agency on aging shall perform the following:

(1) Initial verification of an individual's income and assets.

(2) Annual reverification of an eligible individual's income and assets, as may be required by the division under subsection (d).

(f) The division may not require a family or other person to provide services as a condition of an individual's eligibility for or participation in the program.

(g) The division shall establish written standards setting forth criteria that the area agencies on aging shall use in determining whether an individual who is unable to perform one (1) activity of daily living **under subsection (b)(2)** or one (1) activity under subsection ~~(b)(2) or~~ (b)(3) is eligible for the program.

SECTION 157. IC 12-12-2-4, AS AMENDED BY P.L.68-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) A member of the commission serves a term not to exceed three (3) years.

(b) Except for the director of the client assistance program or a representative recommended by the **director of the** client assistance program, a member may not serve more than six (6) consecutive years.

(c) The governor shall:

(1) specify the terms of service for each appointed member of the commission based on the commission's recommendations; and

(2) vary the terms of service to ensure that the members' terms expire on a staggered basis.

SECTION 158. IC 12-14-29-2, AS AMENDED BY P.L.5-2015, SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. Under this chapter, an individual is eligible for the federal Supplemental Nutrition Assistance Program (SNAP) if the individual meets all the following requirements:

(1) The individual is a resident of:

(A) a county having a reentry court program; **or**

(B) a county that offers individuals on probation or in a community corrections program evidence based mental health and addiction forensic treatment services administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment. ~~or~~

~~(C) Marion County.~~

(2) The individual was convicted of an offense under IC 35-48 (controlled substances) for conduct occurring after August 22, 1996.

(3) Except for 21 U.S.C. 862a(a), the individual meets the federal Supplemental Nutrition Assistance Program (SNAP) requirements.

(4) The individual is successfully participating in:

(A) a reentry court program; **or**

(B) an evidence based mental health and addiction forensic treatment services program administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment as part of the person's probation or community corrections. ~~or~~

~~(C) the Marion County superior court pilot project described in IC 11-12-3.8-6.~~

SECTION 159. IC 12-14-29-3, AS AMENDED BY P.L.158-2014, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Under this chapter, an individual is eligible for the TANF program if the individual meets all the following requirements:

(1) The individual is a resident of:

(A) a county having a reentry court program; **or**

(B) a county that offers individuals on probation or in a community corrections program ~~evidence-based~~ **evidence based** mental health and addiction forensic treatment services administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment. ~~or~~

~~(C) Marion County.~~

(2) The individual was convicted of an offense under IC 35-48 (controlled substances) for conduct occurring after August 22, 1996.

(3) Except for 21 U.S.C. 862a(a), the individual meets the federal and Indiana TANF program requirements.

(4) The individual is successfully participating in:

(A) a reentry court program; **or**

(B) an ~~evidence-based~~ **evidence based** mental health and addiction forensic treatment services program administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment as part of the person's probation or community corrections. ~~or~~

~~(C) the Marion County superior court pilot project described in IC 11-12-3.8-6.~~

SECTION 160. IC 12-14-29-4, AS AMENDED BY P.L.158-2014, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. In accordance with 21 U.S.C. 862a(d)(1), the state elects to opt out of the application of 21 U.S.C. 862a(a) for individuals participating in:

(1) a reentry court program; **or**

(2) a program that offers individuals on probation or in a community corrections program ~~evidence-based~~ **evidence based** mental health and addiction forensic treatment services administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment. ~~or~~

~~(3) the Marion County superior court pilot project described in IC 11-12-3.8-6.~~

SECTION 161. IC 12-14-29-7, AS AMENDED BY P.L.210-2015, SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. A court shall immediately notify the division of family resources local office:

(1) upon the court's finding of probable cause that an individual has committed a felony offense during the period in which the individual is eligible for TANF or SNAP; or

(2) when an individual has been terminated from:

(A) a reentry court program; **or**

(B) an ~~evidence-based~~ **evidence based** mental health and addiction forensic treatment services program administered or coordinated by a provider certified by the division of mental health and addiction to provide mental health or addiction treatment as part of the person's probation or community corrections; ~~or~~

~~(C) the Marion County superior court pilot project described in IC 11-12-3.8-6;~~

during the period in which the individual is eligible for TANF or ~~the federal~~ SNAP.

SECTION 162. IC 12-23-2-5, AS AMENDED BY P.L.255-2015, SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. The general assembly shall appropriate money from the addiction services fund solely for the purpose of funding programs:

(1) that provide prevention services and intervention and treatment services for individuals who are psychologically or physiologically dependent upon alcohol or other drugs; and

(2) that are for the prevention and treatment of gambling problems.

Programs funded by the addiction services fund must include the creation and maintenance of a toll free telephone line under ~~IC 4-33-12-6(f)(3)~~ **IC 4-33-12-9(c)(3)** to provide the public with information about programs that provide help with gambling, alcohol, and drug addiction problems.

SECTION 163. IC 14-16-1-29, AS AMENDED BY P.L.141-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 29. (a) A person who violates section ~~8, 9, 11.5, 13, 14,~~ 20, 21, 23(a)(3) through 23(a)(14), 27, or 33 of this chapter commits a Class C infraction.

(b) A person who knowingly or intentionally violates section 18(a), 18(b), 18(c), 23(a)(1), 23(a)(2), or 24 of this chapter commits a Class B misdemeanor.

(c) A person who violates section 18(d) or 18(e) of this chapter commits a Class A infraction.

SECTION 164. IC 14-30-5-15, AS ADDED BY P.L.142-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) The authority may make expenditures only as budgeted. However, the authority may revise the budget at any time to authorize unbudgeted expenditures with the approval of the budget agency.

(b) Any appropriated amounts remaining unexpended or unencumbered at the end of the **state** fiscal year become part of a nonreverting cumulative fund to be held in the name of the authority. The authority may authorize unbudgeted expenditures from this fund.

(c) The authority is responsible for the safekeeping and deposit of money the authority receives under this chapter. The state board of accounts shall:

(1) prescribe the methods and forms for keeping; and

(2) periodically audit;

the accounts, records, and books of the authority.

(d) The treasurer of the authority may receive, disburse, and handle money belonging to the authority, subject to the following:

(1) Applicable statutes.

(2) Procedures established by the authority.

SECTION 165. IC 15-16-1-4.5, AS ADDED BY P.L.143-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4.5. As used in this chapter, "facility for the storage of ammonia or ammonia solutions" means a facility in which ammonia or ammonia solutions are:

(1) stored by a person that ~~manufacturers~~ **manufactures** or distributes ammonia or ammonia solutions;

(2) stored in stationary containers; or

(3) stored in mobile containers for more than thirty (30) days in a calendar year.

SECTION 166. IC 16-18-2-1.5, AS AMENDED BY P.L.213-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1.5. (a) "Abortion clinic", for purposes of ~~IC 16-19-3-31,~~ IC 16-21-2, IC 16-34-3, and IC 16-41-16, means a health care provider (as defined in section 163(d)(1) of this chapter) that:

(1) performs surgical abortion procedures; or

(2) beginning January 1, 2014, provides an abortion inducing drug for the purpose of inducing an abortion.

(b) The term does not include the following:

(1) A hospital that is licensed as a hospital under IC 16-21-2.

(2) An ambulatory outpatient surgical center that is licensed as an ambulatory outpatient surgical center under IC 16-21-2.

(3) A health care provider that provides, prescribes, administers, or dispenses an abortion inducing drug to fewer than five (5) patients per year for the purposes of inducing an abortion.

SECTION 167. IC 16-18-2-122, AS AMENDED BY P.L.61-2015, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 122. ~~(a) "Facility", for purposes of IC 16-35-9, has the meaning set forth in IC 16-35-9-2. This subsection expires July 1, 2016.~~

~~(b)~~ "Facility", for purposes of IC 16-41-11, has the meaning set forth in IC 16-41-11-2.

SECTION 168. IC 16-18-2-346.5 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 346.5. "Task force", for purposes of IC 16-41-41, has the meaning set forth in IC 16-41-41-1.~~

SECTION 169. IC 16-25-2-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. If a home health

agency or hospice patient's care or treatment is being managed, directed, or provided by an advanced practice nurse licensed under IC 25-23, that ~~nurses's~~ **nurse's** orders will be honored, unless it will cause the home health agency or hospice to be unreimbursed for ~~their~~ **the home health agency's or hospice's** service.

SECTION 170. IC 16-27-3-8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. If a home health agency or hospice patient's care or treatment is being managed, directed, or provided by an advanced practice nurse licensed under IC 25-23, that ~~nurses's~~ **nurse's** orders will be honored, unless it will cause the home health agency or hospice to be unreimbursed for ~~their~~ **the home health agency's or hospice's** service.

SECTION 171. IC 16-35-1.6-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. ~~(a)~~ The co-directors of the election division shall notify the commissioner of the following:

(1) The scheduled date of each primary, general, municipal, and special election.

(2) The jurisdiction in which the election will be held.

SECTION 172. IC 20-18-2-16, AS AMENDED BY P.L.233-2015, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16. (a) "School corporation", for purposes of this title (except IC 20-20-33, IC 20-26-1 through IC 20-26-5, IC 20-26-7, IC 20-28-11.5, IC 20-30-8, **IC 20-30-16,** and IC 20-43), means a public school corporation established by Indiana law. The term includes a:

(1) school city;

(2) school town;

(3) consolidated school corporation;

(4) metropolitan school district;

(5) township school corporation;

(6) county school corporation;

(7) united school corporation; or

(8) community school corporation.

(b) "School corporation", for purposes of IC 20-26-1 through IC 20-26-5 and IC 20-26-7, has the meaning set forth in IC 20-26-2-4.

(c) "School corporation", for purposes of IC 20-20-33 and IC 20-30-8, includes a charter school (as defined in IC 20-24-1-4).

(d) "School corporation", for purposes of IC 20-43, has the meaning set forth in IC 20-43-1-23.

(e) "School corporation", for purposes of IC 20-28-11.5, has the meaning set forth in IC 20-28-11.5-3.

(f) "School corporation", for purposes of IC 20-35, has the meaning set forth in IC 20-35-1-6.

(g) "School corporation", for purposes of IC 20-30-16, has the meaning set forth in IC 20-30-16-4.

SECTION 173. IC 20-24-4-1, AS AMENDED BY P.L.242-2017, SECTION 10, AND AS AMENDED BY P.L.250-2017, SECTION 17, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) A charter must meet the following requirements:

(1) Be a written instrument.

(2) Be executed by an authorizer and an organizer.

(3) Confer certain rights, franchises, privileges, and obligations on a charter school.

(4) Confirm the status of a charter school as a public school.

(5) *Subject to subdivision (6)(E),* be granted for:

(A) not less than three (3) years or more than seven (7) years; and

(B) a fixed number of years agreed to by the authorizer and the organizer.

(6) Provide for the following:

(A) A review by the authorizer of the charter school's performance, including the progress of the charter school in achieving the academic goals set forth in the charter, at least one (1) time in each five (5) year period while the charter is in effect.

(B) Renewal, if the authorizer and the organizer agree to renew the charter.

(C) The renewal application must include guidance from the authorizer, and the guidance must include the performance criteria that will guide the authorizer's renewal decisions.

(D) The renewal application process must, at a minimum, provide an opportunity for the charter school to:

(i) present additional evidence, beyond the data contained in the performance report, supporting its case for charter renewal;

(ii) describe improvements undertaken or planned for the charter school; and

(iii) detail the charter school's plans for the next charter term.

(E) Not later than ~~*October 1 in*~~ *the end of* the *calendar* year in which the charter school seeks renewal of a charter, the governing board of a charter school seeking renewal shall

submit a renewal application to the charter authorizer under the renewal application guidance issued by the authorizer. The authorizer shall make a final ruling on the renewal application not later than ~~*March 1*~~ *April 1* after the filing of the renewal application. *A renewal granted under this clause is not subject to the three (3) year minimum described in subdivision (5).* The ~~*March 1*~~ *April 1* deadline does not apply to any review or appeal of a final ruling. After the final ruling is issued, the charter school may obtain further review by the authorizer of the authorizer's final ruling in accordance with the terms of the charter school's charter and the protocols of the authorizer.

(7) Specify the grounds for the authorizer to:

(A) revoke the charter before the end of the term for which the charter is granted; or

(B) not renew a charter.

(8) Set forth the methods by which the charter school will be held accountable for achieving the educational mission and goals of the charter school, including the following:

(A) Evidence of improvement in:

(i) assessment measures, including the ~~*ISTEP and end of course assessments;*~~ *statewide assessment program measures;*

(ii) attendance rates;

(iii) graduation rates (if appropriate);

(iv) increased numbers of Core 40 diplomas and other college and career ready indicators including advanced placement participation and passage, dual credit participation and passage, and International Baccalaureate participation and passage (if appropriate);

(v) increased numbers of academic honors and technical honors diplomas (if appropriate);

(vi) student academic growth;

(vii) financial performance and stability; and

(viii) governing board performance and stewardship, including compliance with applicable laws, rules and regulations, and charter terms.

(B) Evidence of progress toward reaching the educational goals set by the organizer.

(9) Describe the method to be used to monitor the charter school's:

(A) compliance with applicable law; and

(B) performance in meeting targeted educational performance.

(10) Specify that the authorizer and the organizer may amend the charter during the term of the charter by mutual consent and describe the process for amending the charter.
(11) Describe specific operating requirements, including all the matters set forth in the application for the charter.
(12) Specify a date when the charter school will:
(A) begin school operations; and
(B) have students attending the charter school.
(13) Specify that records of a charter school relating to the school's operation and charter are subject to inspection and copying to the same extent that records of a public school are subject to inspection and copying under IC 5-14-3.
(14) Specify that records provided by the charter school to the department or authorizer that relate to compliance by the organizer with the terms of the charter or applicable state or federal laws are subject to inspection and copying in accordance with IC 5-14-3.
(15) Specify that the charter school is subject to the requirements of IC 5-14-1.5.
(16) This subdivision applies to a charter established or renewed for an adult high school after June 30, 2014. The charter must require:
(A) that the school will offer flexible scheduling;
(B) that students will not complete the majority of instruction of the school's curriculum online or through remote instruction;
(C) that the school will offer dual credit or industry certification course work that aligns with career pathways as recommended by the Indiana career council established by IC 22-4.5-9-3; and
(D) a plan:
(i) to support successful program completion and to assist transition of graduates to the workforce or to a postsecondary education upon receiving a diploma from the adult high school; and
(ii) to review individual student accomplishments and success after a student receives a diploma from the adult high school.

(b) A charter school shall set annual performance targets in conjunction with the charter school's authorizer. The annual performance targets shall be designed to help each school meet applicable federal, state, and authorizer expectations.

SECTION 174. IC 20-25.7-5-2, AS AMENDED BY P.L.217-2017, SECTION 99, AND AS AMENDED BY P.L.250-2017, SECTION 25, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) ~~*Notwithstanding IC 20-26-7-1,*~~ The board may enter into an agreement with an organizer to reconstitute an eligible school as a participating innovation network charter school or to establish a participating innovation network charter school *at a location selected by the board within the boundary of the school corporation. Notwithstanding IC 20-26-7-1, a participating innovation network charter school may be established* within a vacant ~~*underutilized, or underenrolled*~~ school building. ~~*as determined by the board.*~~

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

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

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

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

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

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

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

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

(3) if requested by a participating innovation network charter school that reconstitutes an eligible school, the department may use student growth as the state board's exclusive means to determine the innovation network charter school's category or designation of school improvement under 511 IAC 6.2-10-10 for a period of three (3) years.

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

SECTION 175. IC 20-25.7-7-2, AS AMENDED BY P.L.250-2017, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) An innovation network school may be awarded only one (1) grant under this chapter.

(b) The state board shall determine the amount of a grant based on the plan submitted by a board.

(c) The state board shall develop criteria for awarding a grant under this section, including documentation requirements that must be included with the plan.

(d) A board shall apply for a grant under this section in a manner prescribed by the state board. Grant awards are limited to an innovation network school that has not **received,** or is not planning to receive, grant funding as a result of, or related to, its innovation network status, from other public or private sources.

(e) An innovation network school receiving funding under this chapter shall use the funds for educational purposes.

(f) The state board may adopt rules under IC 4-22-2 or guidelines necessary to administer this section.

SECTION 176. IC 20-26-11-8, AS AMENDED BY P.L.160-2012, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) A student who is placed in a state licensed private or public health care facility or child care facility:

(1) by or with the consent of the department of child services;

(2) by a court order; or

(3) by a child placing agency licensed by the department of child services;

may attend school in the school corporation in which the facility is located. If the school corporation in which the facility is located is not the school corporation in which the student has legal settlement, the

school corporation in which the student has legal settlement shall pay the transfer tuition of the student.

(b) A student who is placed in a state licensed private or public health care or child care facility by a parent may attend school in the school corporation in which the facility is located if:

(1) the placement is necessary for the student's physical or emotional health and well-being and, if the placement is in a health care facility, is recommended by a physician; and

(2) the placement is projected to be for not less than fourteen (14) consecutive calendar days or a total of twenty (20) calendar days.

The school corporation in which the student has legal settlement shall pay the transfer tuition of the student. The parent of the student shall notify the school corporation in which the facility is located and the school corporation of the student's legal settlement, if identifiable, of the placement. Not later than thirty (30) days after this notice, the school corporation of legal settlement shall either pay the transfer tuition of the transferred student or appeal the payment by notice to the department. The acceptance or notice of appeal by the school corporation must be given by certified mail to the parent or guardian of the student and any affected school corporation. In the case of a student who is not identified as having a disability under IC 20-35, the state board shall make a determination on transfer tuition according to the procedures in section 15 of this chapter. In the case of a student who has been identified as having a disability under IC 20-35, the determination on transfer tuition shall be made under this subsection and the procedures adopted by the state board. ~~under IC 20-35-2-1(b)(5).~~

(c) A student who is placed in:

(1) an institution operated by the division of disability and rehabilitative services or the division of mental health and addiction; or

(2) an institution, a public or private facility, a home, a group home, or an alternative family setting by the division of disability and rehabilitative services or the division of mental health and addiction;

may attend school in the school corporation in which the institution is located. The state shall pay the transfer tuition of the student, unless another entity is required to pay the transfer tuition as a result of a placement described in subsection (a) or (b) or another state is obligated to pay the transfer tuition.

(d) This subsection applies to a student who is placed:

(1) by or with the consent of the department of child services;

(2) by a court order; or

(3) by a child placing agency licensed by the department of child services;

in a foster family home or the home of a relative or other unlicensed caretaker that is not located in the school corporation in which the student has legal settlement. The student may attend school in either the school corporation in which the foster family home or other home is located or the school corporation in which the student has legal settlement. The department of child services and the student's foster parents or caretaker shall make the determination concerning where the student attends school unless that determination is made by a court that has jurisdiction over the student. If a licensed child placing agency is responsible for oversight of the foster family home in which the student is placed or for providing services to the student, the department of child services must consult with the licensed child placing agency concerning the determination of, or the recommendations made to the court concerning, where the student attends school. Except as provided in subsection (e), transfer tuition is not required for the student.

(e) If a student to whom subsection (d) applies is attending school in a school corporation that is not the school corporation in which the student has legal settlement, the school corporation in which the student has legal settlement shall pay transfer tuition to the school corporation in which the student is enrolled in school if all of the following conditions apply:

(1) The student was previously placed in a child caring institution licensed under IC 31-27-3.

(2) While placed in the child caring institution, the student was enrolled in a school that is:

(A) administered by the school corporation in which the child caring institution is located; and

(B) located at the child caring institution.

(3) The student was moved from the child caring institution to a licensed foster family home supervised by the child caring institution either:

(A) with the approval of the department of child services and the court having jurisdiction over the student in a case under IC 31-34; or

(B) by a court order in a case under IC 31-37.

(4) After moving from the child caring institution to the foster family home, the student continues to attend the school located at the child caring institution.

(5) The legal settlement of the student was determined by a juvenile court under IC 31-34-20-5, IC 31-34-21-10, IC 31-37-19-26, or IC 31-37-20-6.

(f) A student:

(1) who is placed in a facility, home, or institution described in subsection (a), (b), or (c);

(2) to whom neither subsection (d) nor (e) applies; and

(3) for whom there is no other entity or person required to pay transfer tuition;

may attend school in the school corporation in which the facility, home, or institution is located. The department shall conduct an investigation and determine whether any other entity or person is required to pay transfer tuition. If the department determines that no other entity or person is required to pay transfer tuition, the state shall pay the transfer tuition for the student out of the funds appropriated for tuition support.

SECTION 177. IC 20-26-11-32, AS AMENDED BY P.L.242-2017, SECTION 15, AND AS AMENDED BY P.L.250-2017, SECTION 30, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32. (a) This section does not apply to a school corporation if the governing body has adopted a policy of not accepting the transfer of any student who does not have legal settlement within the school corporation.

(b) The governing body of a school corporation shall annually establish:

(1) except as provided in subsection (m), the number of transfer students the school corporation has the capacity to accept in each grade level; and

(2) the date by which requests to transfer into the school corporation must be received by the governing body.

(c) After establishing the date under subsection (b)(2), the governing body shall:

(1) publish the date on the school corporation's Internet web site; and

(2) report the date to the department.

(d) The department shall publish the dates received from school corporations under subsection (c)(2) on the department's Internet web site.

(e) A student to whom this section applies may not request to transfer under this section primarily for athletic reasons to a school corporation in which the student does not have legal settlement.

(f) If the number of requests to transfer into a school corporation received by the date established for the school corporation under

subsection (b)(2) exceeds the capacity established for the school corporation under subsection (b)(1), each timely request must be given an equal chance to be accepted, with the exception that a student described in subsection (h) shall be given priority. The governing body must determine which students will be admitted as transfer students to each school building and each grade level within the school corporation by ~~*a random drawing in a public meeting.*~~ *using a publicly verifiable random selection process.*

(g) Except as provided in subsections (i), (j), (k), and (m), the governing body of a school corporation may not deny a request for a student to transfer into the school corporation based upon the student's academic record, scores on ~~*ISTEP*~~ *statewide assessment program* tests, disciplinary record, or disability, or upon any other factor not related to the school corporation's capacity.

(h) Except as provided in subsections (i), (j), and (k), the governing body of a school corporation may not deny a request for a student to transfer into the school corporation if the student requesting to transfer:

(1) is a member of a household in which any other member of the household is a student in the transferee school; or

(2) has a parent who is an employee of the school corporation.

(i) A governing body of a school corporation may limit the number of new transfers to a school building or grade level in the school corporation:

(1) to ensure that a student who attends a school within the school corporation as a transfer student during a school year may continue to attend the school in subsequent school years; and

(2) to allow a student described in subsection (h) to attend a school within the school corporation.

(j) Notwithstanding subsections (f), (g), and (h), a governing body of a school corporation may deny a request for a student to transfer to the school corporation or may discontinue enrollment currently or in a subsequent school year, or establish terms or conditions for enrollment or for continued enrollment in a subsequent school year, if:

(1) the student has been suspended (as defined in IC 20-33-8-7) or expelled (as defined in IC 20-33-8-3) during the twelve (12) months preceding the student's request to transfer under this section:

(A) for ten (10) or more school days;

(B) for a violation under IC 20-33-8-16;

(C) for causing physical injury to a student, a school employee, or a visitor to the school; or

(D) for a violation of a school corporation's drug or alcohol rules; or

(2) the student has had a history of unexcused absences and the governing body of the school corporation believes that, based upon the location of the student's residence, attendance would be a problem for the student if the student is enrolled with the school corporation.

For purposes of subdivision (1)(A), student discipline received under IC 20-33-8-25(b)(7) for a violation described in subdivision (1)(B) through (1)(D) shall be included in the calculation of the number of school days that a student has been suspended.

(k) The governing body of a school corporation with a school building that offers a special curriculum may require a student who transfers to the school building to meet the same eligibility criteria required of all students who attend the school building that offers the special curriculum.

(l) The parent of a student for whom a request to transfer is made is responsible for providing the school corporation to which the request is made with records or information necessary for the school corporation to determine whether the request to transfer may be denied under subsection (j).

(m) Notwithstanding this section, the governing body of a school corporation may authorize the school corporation to enter into an agreement with an accredited nonpublic school or charter school to allow students of the accredited nonpublic school or charter school to transfer to a school within the school corporation.

(n) A school corporation that has adopted a policy to not accept student transfers after June 30, 2013, is not prohibited from enrolling a:

(1) transfer student who attended a school within the school corporation during the 2012-2013 school year; or

(2) member of a household in which any other member of the household was a transfer student who attended a school within the school corporation during the 2012-2013 school year.

However, if a school corporation enrolls a student described in subdivision (1) or (2), the school corporation shall also allow a student or member of the same household of a student who attended an accredited nonpublic school within the attendance area of the school corporation during the 2012-2013 school year to enroll in a school within the school corporation.

SECTION 178. IC 20-29-3-3, AS AMENDED BY P.L.169-2016, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

UPON PASSAGE]: Sec. 3. ~~(a) Except as provided in subsection (b), this subsection applies before July 1, 2016. The governor shall designate one (1) member of the board to serve as chairperson.~~

~~(b) The member serving as chairperson of the board on June 30, 2016, shall serve as chairperson of the board until a chairperson is elected under subsection (c) at the first meeting of the board after June 30, 2016. This subsection expires January 1, 2017.~~

~~(c) After June 30, 2016,~~ The board shall annually elect a chairperson from the members of the board. A member elected as chairperson shall serve as chairperson from July 1 through June 30 of the following year.

SECTION 179. IC 20-29-5-7, AS AMENDED BY P.L.212-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) This section does not apply to the bargaining team for the exclusive representative.

(b) The percentage of teacher positions the exclusive representative may appoint to serve on a statutory or locally created district wide committee may not exceed the percentage of teachers in the school corporation who are members of the exclusive representative. If multiplying the number of teacher positions on the committee by the percentage of teachers in the school corporation who are members of the exclusive representative does not produce a whole number, the product must be rounded up to the nearest whole number. The percentage of positions applies to the number of teacher positions on a committee and not to the total number of positions on a committee.

(c) The percentage of teacher positions the exclusive representative may appoint to serve on a statutory or locally created school wide committee may not exceed the percentage of teachers in the school who are members of the exclusive representative. If multiplying the number of teacher positions on the committee by the percentage of teachers in the school who are members of the exclusive representative does not produce a whole number, the product must be rounded up to the nearest whole number. The percentage of positions applies to the number of teacher positions on a committee and not to the total number of positions on a committee.

(d) A committee to which this section applies may not address subjects of bargaining under this article. A school employer's appointment of a teacher to a committee is not an unfair practice as it relates to the appointment of the teacher committee members.

(e) By September 15 of each school year, the local president or other officer or designee of the exclusive representative shall certify by affidavit to the school employer the number of teachers in each school

and in the entire school corporation who are members of the exclusive representative.

(f) By October 1 of each school year, the school employer shall provide the board with a copy of the affidavit submitted to the school ~~board~~ **employer** under subsection (e). The board shall compile information included in the affidavit from each school corporation and post the information on the board's Internet web site. The information posted by the board under this subsection may only include aggregate data for each school corporation and may not include any information that would identify a particular school employee.

SECTION 180. IC 20-30-16-10, AS ADDED BY P.L.80-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) ~~Except as provided in subsection (d) and~~ Subject to subsection (c), the department and an authorized course provider shall negotiate a course access program course tuition fee for an enrolled eligible student for each course offered and all course materials. The negotiated course access program course tuition fee must be identical for every enrolled eligible student. Transfers of tuition payments for enrollment of an eligible student currently enrolled at an applicable school corporation in a course access program course shall be made to the authorized course provider by the school corporation in which the eligible student is enrolled. The amount of the tuition payment for enrollment of an eligible student in a course access program course must be paid from the total amount of state tuition support that would otherwise be received by the school corporation on account of the student. The state board shall adopt rules under IC 4-22-2 for payment of tuition payments from a school corporation to an authorized course provider for a student who is not currently enrolled in the school but enrolls in a course access program course as part of the eligible student's special education services provided by the school corporation. The department may charge the negotiated course access program course tuition fee to a student who enrolls in a course access program course from an eligible provider if the student is not currently enrolled in a school corporation or is otherwise eligible to enroll in the course access program as part of the student's special education services by the school corporation.

(b) A course provider may not receive any payment from the school corporation that is in addition to the tuition fee for a course access program course in which an eligible student is enrolled. Any other funds related to the student that are due to a school corporation shall be paid to the school corporation.

(c) Payment in full of a tuition fee for a course access program course must be based in part on student success in the course access program course. The department may negotiate with the course provider to determine the manner in which the course provider is paid. However, the course provider may not receive less than fifty percent (50%) of the tuition fee upon an eligible student's enrollment in a course access program course. The course provider shall receive the remaining amount if the measured student outcomes for the course access program course meet requirements set by the department. Measured student outcomes may include:

(1) course access program course completion by enrolled students;

(2) student growth to proficiency;

(3) student results from independent end of course **assessments** and other state and nationally accepted assessments;

(4) student receipt of credentials that are recognized in an industry;

(5) postsecondary credits received by a student; and

(6) other validated measures approved by the state board.

SECTION 181. IC 20-31-8-3, AS AMENDED BY P.L.242-2017, SECTION 31, AND AS AMENDED BY P.L.251-2017, SECTION 11, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) The state board shall establish a number of categories, using an "A" through "F" grading scale, to designate performance based on the individual student academic performance and growth to proficiency in each school.

(b) The state board, in consultation with the department, shall define "low population schools" and shall determine the criteria for placing low population schools in categories established under subsection (a). In setting the definition and criteria for low population schools, the state board shall not penalize schools based on population. An eligible school (as defined in IC 20-51-1-4.7) may not be penalized under IC 20-51-4-9 for the sole reason that the eligible school is considered a low population school under this subsection. The state board's definition and criteria may include the placement of a school that fits the state board's definition in a "null" or "no letter grade" category.

(c) In developing metrics for the categories established under subsection (a), the state board, in consultation with the department, to the extent not inconsistent with federal law, shall consider the severity of tested students' disabilities when using ~~*ISTEP*~~ *statewide assessment* scores as a means of assessing school performance.

(d) In developing metrics for the categories established under subsection (a), the state board shall consider the mobility of high school students who are credit deficient and whether any high school should be rewarded for enrolling credit deficient students or penalized for transferring out credit deficient students.

SECTION 182. IC 20-36-3-10, AS AMENDED BY P.L.229-2007, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. The department shall prepare an annual report concerning the implementation of the program and shall submit the report to the **state** board before December 1 of each year. The report must include the pertinent details of the program, including the following:

(1) The number of students participating in the program.

(2) The number of teachers attending a summer institute offered by the College Board.

(3) Recent trends in the field of advanced placement.

(4) The distribution of money under this program.

(5) Gender and minority participation.

(6) Other pertinent matters.

SECTION 183. IC 20-40-17 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Pilot School Corporations).

SECTION 184. IC 20-43-8-15, AS ADDED BY P.L.230-2017, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) This section applies to state fiscal years beginning after June 30, 2018.

(b) A school corporation's career and technical education enrollment grant for a state fiscal year is the sum of the ~~following~~ amounts **determined under the following STEPS:**

STEP ONE: **Determine** for each career and technical education program provided by the school corporation:

(A) the number of credit hours of the program (one (1) credit, two (2) credits, or three (3) credits); multiplied by

(B) the number of pupils enrolled in the program; multiplied by

(C) the following applicable amount:

(i) Six hundred eighty dollars ($680) for a career and technical education program designated by the department of workforce development as a high value program under section 7.5 of this chapter.

(ii) Four hundred dollars ($400) for a career and technical education program designated by the department of

workforce development as a moderate value program under section 7.5 of this chapter.

(iii) Two hundred dollars ($200) for a career and technical education program designated by the department of workforce development as a less than moderate value program under section 7.5 of this chapter.

STEP TWO: **Determine** the number of pupils enrolled in an apprenticeship program, a cooperative education program, a foundational career and technical education course, or a work based learning course designated under section 7.5 of this chapter multiplied by one hundred fifty dollars ($150).

STEP THREE: **Determine** the number of pupils enrolled in an introductory program designated under section 7.5 of this chapter multiplied by three hundred dollars ($300).

STEP FOUR: **Determine** the number of pupils who travel from the school in which they are currently enrolled to another school to participate in a career and technical education program in which pupils from multiple schools are served at a common location multiplied by one hundred fifty dollars ($150).

SECTION 185. IC 20-43-10-3.5, AS ADDED BY P.L.217-2017, SECTION 132, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) As used in this section, "school" means a school corporation, charter school, and a virtual charter school.

(b) Subject to the requirements of this section, a school qualifies for a teacher appreciation grant as provided in this section for a state fiscal year if one (1) or more licensed teachers:

(1) employed in the classroom by the school; or

(2) directly providing virtual education;

were rated as effective or as highly effective, using the most recently completed teacher ratings.

(c) A school may not receive a teacher appreciation grant under this section unless:

(1) the school has in the state fiscal year in which the teacher appreciation grants are made under this section:

(A) adopted an annual policy concerning the distribution of teacher appreciation grants; and

(B) submitted the policy to the department for approval; and

(2) the department has approved the policy.

The department shall specify the date by which a policy described in subdivision (1) must be submitted to the department.

(d) The amount of a teacher appreciation grant for a qualifying school corporation or virtual charter school is equal to:

(1) thirty dollars ($30); multiplied by

(2) the school's current ADM.

However, the grant amount for a virtual charter school may not exceed the statewide average grant amount.

(e) The following apply to the distribution of teacher appreciation grants:

(1) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year exceeds the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools shall be proportionately reduced so that the total reduction equals the amount of the excess. The amount of the reduction for a particular school is equal to the total amount of the excess multiplied by a fraction. The numerator of the fraction is the amount of the teacher appreciation grant that the school would have received if a reduction were not made under this section. The denominator of the fraction is the total amount that would be distributed as teacher appreciation grants to all schools if a reduction were not made under this section.

(2) If the total amount to be distributed as teacher appreciation grants for a particular state fiscal year is less than the amount appropriated by the general assembly for teacher appreciation grants for that state fiscal year, the total amount to be distributed as teacher appreciation grants to schools for that particular state fiscal year shall be proportionately increased so that the total amount to be distributed equals the amount of the appropriation for that particular state fiscal year.

(f) The annual teacher appreciation grant to which a school is entitled for a state fiscal year shall be distributed to the school before December 5 of that state fiscal year.

(g) The following apply to a school's policy under subsection (c) concerning the distribution of teacher appreciation grants:

(1) The governing body shall differentiate between a teacher rated as a highly effective teacher and a teacher rated as an effective teacher. The policy must provide that the amount of a stipend awarded to a teacher rated as a highly effective teacher must be at least twenty-five percent (25%) more than the amount of a stipend awarded to a teacher rated as an effective teacher.

(2) The governing body of a school may differentiate between school buildings.

(3) A stipend to an individual teacher in a particular year is not subject to collective bargaining, but is discussable, and is in addition to the minimum salary or increases in salary set under IC 20-28-9-1.5. The governing body may provide that an amount not exceeding fifty percent (50%) of the amount of a stipend to an individual teacher in a particular state fiscal year becomes a permanent part of and increases the base salary of the teacher receiving the stipend for school years beginning after the state fiscal year in which the stipend is received. The addition to base salary is not subject to collective bargaining, but is discussable.

(h) A teacher appreciation grant received by a school shall be allocated among and used only to pay cash stipends to all licensed teachers employed in the classroom who are rated as effective or as highly effective and employed by the school as of December 1.

(i) The lead school corporation or interlocal cooperative administering a cooperative or other special education program or administering a career and technical education program, including programs managed under IC 20-26-10, IC 20-35-5, IC 20-37, or IC 36-1-7, shall award teacher appreciation grant stipends to and carry out the other responsibilities of an employing school corporation under this section for the teachers in the special education program or career and technical education program.

(j) A school shall distribute all stipends from a teacher appreciation grant to individual teachers within twenty (20) business days of the date the department distributes the teacher appreciation grant to the school. Any part of the teacher appreciation grant not distributed as stipends to teachers before February must be returned to the department on the earlier of the date set by the department or June 30 of that state fiscal year.

(k) The department, after review by the budget committee, may waive the December 5 deadline under subsection ~~(e)~~ **(f)** to distribute an annual teacher appreciation grant to the school under this section for that state fiscal year and approve an extension of that deadline to a later date within that state fiscal year, if the department determines that a waiver and extension of the deadline ~~is~~ **are** in the public interest.

(l) The state board may adopt rules under IC 4-22-2, including emergency rules in the manner provided in IC 4-22-2-37.1, as necessary to implement this section.

(m) This section expires June 30, 2019.

SECTION 186. IC 20-51-4-9, AS AMENDED BY P.L.251-2017, SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 9. (a) Except as provided in subsection (b), the department shall enforce the following consequences for an eligible school that is nonpublic:

(1) If the school is placed in either of the lowest two (2) categories or designations under IC 20-31-8-3 for two (2) consecutive years, the department shall suspend choice scholarship payments for one (1) year for new students who would otherwise use a choice scholarship to attend the school.

(2) If the school is placed in either of the lowest two (2) categories or designations under IC 20-31-8-3 for three (3) consecutive years, the department shall suspend choice scholarship payments for new students who would otherwise use a choice scholarship to attend the school until the school is placed in the middle category or higher category or designation, for two (2) consecutive years.

(3) If the school is placed in the lowest category or designation under IC 20-31-8-3 for three (3) consecutive years, the department shall suspend choice scholarship payments for new students who would otherwise use a choice scholarship to attend the school until the school is placed in the middle category or higher category or designation, for three (3) consecutive years.

(4) Students who:

(A) are currently enrolled at a school described in subdivision (1), (2), or (3); and

(B) qualify for a choice scholarship for the upcoming school year;

may continue to receive a choice scholarship at the school.

(b) An eligible school may submit a request to the state board to waive or delay consequences imposed under subsection (a) for a particular school year. The state board may grant a request to an eligible school that requests a waiver or delay under this subsection if the eligible school demonstrates that a majority of students in the eligible school demonstrated academic improvement during the preceding school year. A waiver or delay granted to an eligible school under this subsection is for one (1) school year only. An eligible school must make an additional request under this subsection to the state board to receive further delay or waiver of consequences imposed under subsection (a).

(c) This section may not be construed to prevent a student enrolled in a school subject to this section from applying for a choice scholarship in the future at another ~~participating~~ **eligible** school.

SECTION 187. IC 21-16-4-10, AS ADDED BY P.L.2-2007, SECTION 257, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) Whenever the commission or its designee has reason to believe that a lender or an eligible institution fails to meet the eligibility criteria for approved lenders, the commission or its designee shall call the matter to the attention of the lender or eligible institution. The lender or eligible institution is entitled to a reasonable opportunity to respond to the allegation and, if the alleged violation occurred, to show that it is corrected or to submit an acceptable plan detailing measures that will be taken to correct the violation and prevent its recurrence.

(b) Upon finding, after reasonable notice and hearing, that a lender or eligible institution fails to meet the eligibility criteria for approved lenders, the commission may:

(1) limit the number or total amount of loans which the lender or eligible institution may make under this chapter;

(2) limit the percentage of an eligible institution's total receipts for tuition and fees which may be derived from loans under this chapter for a stated period;

(3) require an eligible institution to obtain a bond, in an appropriate amount, to provide assurance that it will be able to meet its financial obligations to students enrolled in eligible institutions who received loans under this chapter; and

(4) impose other conditions or requirements on lenders or eligible institutions, or both, that:

~~(i)~~ **(A)** are reasonable and appropriate as a direct means of correcting a violation;

~~(ii)~~ **(B)** have a high probability for successfully correcting the violation; and

~~(iii)~~ **(C)** will promote the purposes of this chapter.

SECTION 188. IC 22-4-2-12 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. "Base period" means the first four (4) of the last five (5) completed calendar quarters immediately preceding the first day of an individual's benefit period. ~~Provided,~~ However, ~~That~~ for a claim computed in accordance with ~~IC 1971,~~ **IC** 22-4-22, the base period shall be the base period as outlined in the paying state's law.

SECTION 189. IC 22-4-2-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. The term "new

work" wherever used in this article including ~~IC 1971,~~ **IC** 22-4-15-2 means (a) work offered to an individual by an employer with whom ~~he~~ **the individual** has never had a contract of employment; (b) work offered to an individual by ~~his~~ **the individual's** last employer or any other employer with whom ~~he~~ **the individual** does not have a contract of employment at the time the offer is made; and (c) work offered to an individual by ~~his~~ **the individual's** present employer of (i) different duties from those ~~he~~ **the individual** has agreed to perform in ~~his~~ **the individual's** existing contract of employment or (ii) different terms or conditions of employment from those in ~~his~~ **the individual's** existing contract.

SECTION 190. IC 22-4-15-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. Except as provided in ~~IC 1971,~~ **IC** 22-4-22, an individual shall be ineligible for waiting period or benefit rights: For any week with respect to which or a part of which ~~he~~ **the individual** receives, is receiving, has received or is seeking unemployment benefits under an unemployment compensation law of another state or of the United States: Provided, That this disqualification shall not apply if the appropriate agency of such other state or of the United States finally determines that ~~he~~ **the individual** is not entitled to such employment benefits, including benefits to federal civilian employees and ex-servicemen pursuant to 5 U.S.C. Chapter 85.

SECTION 191. IC 22-9-1-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~IC 1971, 22-9-1~~ **This chapter** shall be known as the Indiana Civil Rights Law.

SECTION 192. IC 22-9-1-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. The members of the Commission shall be appointed within thirty (30) days after the effective date of ~~IC 1971 22-9-1~~ **this chapter** and the first meeting thereof shall be called by the member first appointed within sixty (60) days after the effective date of ~~IC 1971, 22-9-1.~~ **this chapter.**

At its first meeting and at each annual meeting held thereafter, the Commission shall organize by the election of a chairman and vice chairman from its membership, each of whom, except those first elected, shall serve for a term of one (1) year and until his successor is elected.

The Commission shall hold one (1) regular meeting each month, and such called meetings as its chairman may deem to be necessary. The April meeting shall be the annual meeting.

SECTION 193. IC 23-15-2 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Resident Agents).

SECTION 194. IC 23-19-3-2, AS AMENDED BY P.L.158-2017, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) With respect to a federal covered security, as defined in Section 18(b)(2) of the Securities Act of 1933 (15 U.S.C. 77r(b)(2)), that is not otherwise exempt under IC 23-19-2-1 through IC 23-19-2-3, a rule adopted or order issued under this article may require the filing of any or all of the following records:

(1) Before the initial offer of a federal covered security in this state, all records that are part of a federal registration statement filed with the Securities and Exchange Commission under the Securities Act of 1933 and a consent to service of process complying with IC 23-19-6-11 signed by the issuer and the payment of a fee as set forth in subsection (f).

(2) After the initial offer of the federal covered security in this state, all records that are part of an amendment to a federal registration statement filed with the Securities and Exchange Commission, under the Securities Act of 1933.

(b) A notice filing under subsection (a) is effective for one (1) year commencing on the later of the notice filing or the effectiveness of the offering filed with the Securities and Exchange Commission. On or before expiration, the issuer may renew a notice filing by filing a copy of those records filed by the issuer with the Securities and Exchange Commission that are required by rule or order under this article to be filed and by paying a renewal fee as set forth in subsection (f). A previously filed consent to service of process complying with IC 23-19-6-11 may be incorporated by reference in a renewal. A renewed notice filing becomes effective upon the expiration of the filing being renewed.

(c) With respect to a security that is a federal covered security under Section 18(b)(4)(D) of the Securities Act of 1933 (15 U.S.C. 77r(b)(4)(D)), that is not otherwise exempt under IC 23-19-2-1 through IC 23-19-2-3, a rule under this article may require a notice filing by or on behalf of an issuer to include a copy of Form D, as promulgated by the Securities and Exchange Commission, 17 CFR 239.500, or a successor form, and a consent to service of process complying with IC 23-19-6-11 signed by the issuer not later than fifteen (15) days after the first sale of the federal covered security in this state.

(d) The following provisions apply to offerings made under federal Regulation Crowdfunding (17 CFR 227) and Sections 4(a)(6) and 18(b)(4)(C) of the Securities Act of 1933:

(1) An issuer that offers and sells securities in this state in an offering exempt under federal Regulation Crowdfunding (17 CFR

227), and that either has its principal place of business in this state or sells fifty percent (50%) or greater of the aggregate amount of the offering to residents of this state, shall file the following with the commissioner:

(A) A completed Uniform Notice of Federal Crowdfunding Offering form or copies of all documents filed with the Securities and Exchange Commission.

(B) A consent to service of process on Form U-2 if not filing on the Uniform Notice of Federal Crowdfunding Offering form.

(2) If the issuer has its principal place of business in this state, the filing required under subdivision (1) shall be filed with the commissioner when the issuer makes its initial Form C filing concerning the offering with the Securities and Exchange Commission. If the issuer does not have its principal place of business in this state but residents of this state have purchased fifty percent (50%) or greater of the aggregate amount of the offering, the filing required under subdivision (1) shall be filed when the issuer becomes aware that the purchases have met this threshold and not later than thirty (30) days after the date of completion of the offering.

(3) The initial notice filing is effective for twelve (12) months after the date of the filing with the commissioner.

(4) For each additional twelve (12) month period in which the offering is continued, an issuer conducting an offering under federal Regulation Crowdfunding (17 CFR 227) may renew its notice filing by filing ~~the following~~ on or before the expiration of the notice filing a completed Uniform Notice of Federal Crowdfunding Offering form marked "renewal" or a cover letter or other document requesting renewal, or both the form and a cover letter or other document.

(5) An issuer may increase the amount of securities offered in this state by submitting a completed Uniform Notice of Federal Crowdfunding Offering form marked "amendment" or other document describing the transaction.

(e) The following provisions apply to offerings made under Tier 2 of federal Regulation A and Section 18(b)(3) or Section 18(b)(4) of the Securities Act of 1933:

(1) An issuer planning to offer and sell securities in this state in an offering exempt under Tier 2 of federal Regulation A shall submit the following at least twenty-one (21) calendar days prior to the initial sale in this state:

(A) A completed Uniform Notice of Regulation A - Tier 2 Offering form or copies of all documents filed with the Securities and Exchange Commission.

(B) A consent to service of process on Form U-2 if not filing on the Uniform Notice of Regulation A - Tier 2 Offering form.

The initial notice filing is effective for twelve (12) months from the date of the filing with this state.

(2) For each additional twelve (12) month period in which the same offering is continued, an issuer conducting a Tier 2 offering under federal Regulation A may renew its notice filing by filing, on or before the expiration of the notice filing, the Uniform Notice of Regulation A - Tier 2 Offering form marked "renewal" or a cover letter or other document requesting renewal, or both the form and a cover letter or other document.

(3) An issuer may increase the amount of securities offered in this state by submitting a Uniform Notice of Regulation A - Tier 2 Offering form marked "amendment" or other document describing the transaction.

(f) At the time of the filing of the information prescribed in subsection (a) or (b), the issuer shall pay to the commissioner a fee of nine hundred dollars ($900). If the notice filing is withdrawn or otherwise terminated, the commissioner shall retain the fee.

(g) Except for a federal security under Section 18(b)(1) of the Securities Act of 1933 (15 U.S.C. 77r(b)(1)), if the commissioner finds that there is a failure to comply with a notice or fee requirement of this section, the commissioner may issue a stop order suspending the offer and sale of a federal covered security in this state. If the deficiency is corrected, the stop order is void as of the time of its issuance and no penalty may be imposed by the commissioner.

SECTION 195. IC 24-4.5-5-204, AS AMENDED BY P.L.159-2017, SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 204. Debtor's Right to Rescind Certain Transactions — (1) A violation by a creditor of Section 125 of the Consumer Credit Protection Act (as defined in IC 24-4.5-1-302) concerning the debtor's right to rescind a transaction that is a consumer credit sale or a consumer loan constitutes a violation of IC 24-4.5. A creditor may not accrue interest during the period when a consumer loan may be rescinded under Section 125 of the Consumer **Credit** Protection Act (15 U.S.C. 1635).

(2) A creditor must make available for disbursement the proceeds of a transaction subject to subsection (1) on the later of:

(A) the date the creditor is reasonably satisfied that the consumer has not rescinded the transaction; or

(B) the first business day after the expiration of the rescission period under subsection (1).

SECTION 196. IC 24-4.6-1-103 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 103. Interest at the rate of eight percent (8%) per annum shall be allowed:

(a) From the date of settlement on money due on any instrument in writing which does not specify a rate of interest and which is not covered by ~~IC 1971,~~ **IC** 24-4.5 or this article;

(b) And from the date an itemized bill shall have been rendered and payment demanded on an account stated, account closed or for money had and received for the use of another and retained without ~~his~~ **the other person's** consent.

SECTION 197. IC 25-1-3-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. The provisions of this chapter extend to every regulatory board of the state except the disciplinary commission of the supreme court of Indiana which is protected under ~~IC 1971, 33-2-3-1.~~ **IC 33-24-1-2(b).**

SECTION 198. IC 25-6.1-3-4, AS AMENDED BY P.L.59-2014, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. (a) Every person other than:

(1) an individual who is a licensed auctioneer; or

(2) an individual who has a licensed auction house (until July 1, 2014);

who is seeking to operate as an auction company must obtain a license from the commission. Notwithstanding the fact that an individual who is a licensed auctioneer or (until July 1, 2014) an individual who has a licensed auction house also has an interest in an organization, every organization which seeks to operate an auction company must obtain a license for that auction company.

~~(b) After June 30, 2014, an individual who holds an auction house license under IC 25-6.1-3-3 (before its repeal) may not conduct business without holding an auction company license as required under this article. This subsection expires April 1, 2016.~~

~~(c)~~ **(b)** An individual who holds an unexpired auction house license under IC 25-6.1-3-3 (before its repeal) may file with the commission a completed application for an auction company license on the form prescribed by the commission in rules adopted by the commission under IC 4-22-2. Upon the receipt of a completed application for an auction company license under this chapter, the commission shall examine the application and may verify the information contained in

the application. Upon a determination by the commission that an application is complete and verified, the commission shall issue an auction company license, in a form it prescribes, to the applicant for a term equal to the remaining term of the unexpired auction house license. If an individual described in this subsection files a completed application for an auction company license before June 1, 2014, the commission shall determine whether the application is complete and verified before June 15, 2014. If the commission determines that the application is complete and verified, the commission shall issue the individual an auction company license before July 1, 2014.

~~(d)~~ **(c)** Every such person shall file with the commission a complete application on the form prescribed by the commission. Each application shall be accompanied by the license fee prescribed by section 5 of this chapter and a surcharge described in IC 25-6.1-8-2.

~~(e)~~ **(d)** Upon the receipt of a completed application for an initial or renewal license, the commission shall examine the application and may verify the information contained therein.

~~(f)~~ **(e)** Upon a determination by the commission that an application is complete and duly verified, the commission shall issue an auction company license, in such form as it may prescribe, to the applicant.

~~(g)~~ **(f)** Auction company licenses shall expire on a date established by the licensing agency under IC 25-1-6-4, and every fourth year thereafter.

~~(h)~~ **(g)** If the holder of an auction company license does not renew the license by the date established by the licensing agency, the license expires and becomes invalid without any action taken by the commission.

~~(i)~~ **(h)** The holder of an auction company license that has been expired for not more than four (4) years may have the license reinstated by meeting the requirements under IC 25-1-8-6(c).

~~(j)~~ **(i)** The holder of an auction company license that has been expired for more than four (4) years may have the license reinstated by satisfying the requirements for reinstatement under IC 25-1-8-6(d).

~~(k)~~ **(j)** Any individual who wishes to operate an auction company, and who is exempt under subsection (a) from obtaining an auction company license, shall, not more than thirty (30) days before the date on which the individual begins to operate an auction company, notify the commission, in a writing signed by the individual, that the individual is operating as an auction company or as more than one (1) auction company. The individual shall specify in such written notification the trade or business name, and the address of the principal place of business, of each auction company which the individual

operates. Whenever an individual to whom this subsection applies shall discontinue the operation of an auction company ~~theretofore~~ operated by the individual, or shall change its address or trade or business name, the individual shall promptly notify the secretary of the commission of such discontinuance or change, in a writing signed by the individual.

SECTION 199. IC 25-9 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Boxing and Sparring Matches).

SECTION 200. IC 25-23.6-9 IS REPEALED [EFFECTIVE UPON PASSAGE]. (Marriage and Family Therapist; Privileged Communications).

SECTION 201. IC 26-1-2-721 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 721. Remedies for material misrepresentation or fraud include all remedies available under this ~~IC 1971, 26-1-2~~ **chapter** for non-fraudulent breach. In all suits based on fraud or material misrepresentation, if the plaintiff recovers judgment in any amount, ~~he~~ **the plaintiff** shall also be entitled to recover reasonable attorney fees which shall be entered by the court trying the suit as part of the judgment in that suit. Neither rescission or a claim for rescission of the contract for sale nor rejection or return of the goods shall bar or be deemed inconsistent with a claim for damages or other remedy.

SECTION 202. IC 27-1-9-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. Any domestic corporation may consolidate with any other corporation or corporations, subject to the provisions of sections 1 and 2 of this chapter, in the following manner:

(a) Agreement of Consolidation. The board of directors of each corporation shall, by a resolution adopted by a majority vote of the members of such board, approve a joint agreement of consolidation setting forth:

(1) The names of the corporations proposing to consolidate, and the name of the new corporation into which they proposed to consolidate, which is hereinafter designated as the new corporation;

(2) The terms and conditions of the proposed consolidation and the mode of carrying the same into effect;

(3) The manner and basis, if any, of converting the shares of each stock corporation into shares of other securities or obligations of the new corporation, or, in whole or in part, into cash, property, shares, or other securities or obligations of any other corporation;

(4) With respect to the new corporation, all of the statements required by ~~IC 1971,~~ **IC** 27-1-6-4 to be set forth in original articles of incorporation for corporations formed under this article; and

(5) Such other provisions with respect to the proposed consolidation as are deemed necessary or desirable;

(b) Adoption of Agreement. The agreement of consolidation shall then be submitted to a vote of the shareholders, members or policyholders entitled to vote in respect thereof of each corporation in the same manner as provided in section 3 of this chapter and this agreement shall be adopted by such corporation upon receiving the affirmative vote of such proportion of the shareholders, members or policyholders, as provided in section 8 of this chapter; and the adoption thereof by directors and by the shareholders, members or policyholders shall be followed by the same notice to shareholders, members or policyholders as ~~hereinabove~~ provided in paragraphs (a), (b) and (c) of section 3 of this chapter in case of a merger.

(c) Objections. Any shareholder, member or policyholder, of any such corporation who did not vote in favor of the adoption of the agreement of consolidation, may object to such consolidation in the manner and with the effect provided in sections 9 and 10 of this chapter.

(d) Reapproval and Execution of Agreement. Upon the adoption of the agreement of consolidation it shall again be considered by the board of directors of each corporation a party to the agreement, and, if again approved and the execution of the agreement authorized by such board, the agreement shall be signed and filed, all in the same manner and within the same time as provided in subsection (e) of section 3 of this chapter.

(e) Articles of Consolidation. Under the execution of the agreement of consolidation by all of the corporations parties thereto, articles of consolidation shall be executed and filed, accompanied by the fees prescribed by law in the same manner and form and in such multiple copies as provided in subsection (f) of section 3 of this chapter.

(f) Certificate of Consolidation and Incorporation. Upon the presentation of the articles of consolidation, the secretary of state, if ~~he~~ **the secretary of state** finds that they conform to law, shall indorse ~~his~~ **the secretary of state's** approval on each of the multiple copies of the articles, and, when all fees have been paid as required by law, shall file one (1) copy of the articles of consolidation in ~~his~~ **the secretary of state's** office and issue a certificate of consolidation and incorporation, and shall return the remaining copies of the articles bearing the indorsement of ~~his~~ **the secretary of state's** approval, together with the certificate of consolidation and incorporation, to the new corporation, or its representatives.

(g) Filing Certificate. The surviving corporation shall obtain a certified copy of the certificate of consolidation and incorporation from the secretary of state and file the same with the department, accompanied by a copy of the articles of consolidation bearing the indorsement of the approval of the secretary of state.

SECTION 203. IC 27-1-12-15 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 15. (a) Any person who is not of the full age of Eighteen (18) years but who is of the age, as determined by the nearest birthday, of not less than sixteen (16) years, shall be deemed competent to contract for life, accident and sickness insurance or annuities upon the life of such minor for the benefit of such minor or for the benefit of the father, mother, husband, wife, brother or sister, child or children, or any grandparent of such minor, and to exercise and enjoy every right, privilege and benefit provided by any such contracts on the life of such minor, subject to the foregoing limitations as to the designation of beneficiary.

(b) No person who shall have attained the age of eighteen (18) years is incompetent because of age to contract for any of the kinds of insurance described in Class 1 of ~~IC 1971,~~ **IC** 27-1-5-1, or to exercise and enjoy every right, privilege and benefit provided by any such Contract.

(c) No person who shall have attained the age of eighteen (18) years is incompetent because of age to receive and to give full acquittance and discharge for payments made to such person by a life insurance company under the provisions of a contract of insurance of any of the kinds described in Class 1 of ~~IC 1971,~~ **IC** 27-1-5-1, or under the provisions of a settlement agreement executed in connection with any such contract of insurance.

SECTION 204. IC 27-1-12-33 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 33. Variable life insurance policies (contracts providing for immediate or future life insurance benefits as described in Class 1 (c) of ~~IC 1971,~~ **IC** 27-1-5-1), to the extent that benefits thereunder are on a variable basis, shall contain a statement to that effect in lieu of stipulating the dollar amount of benefits. Such policies shall also contain such grace period, reinstatement, and nonforfeiture provisions, and shall be subject to the establishment of such reserve liabilities, in accordance with actuarial procedures that recognize the variable nature of benefits provided and any mortality guarantees, as the commissioner shall by regulation prescribe. Upon promulgation of such regulation, variable life insurance policies shall not thereafter be subject to the grace period, nonforfeiture, policy loan, reinstatement, and valuation provisions of

the Indiana Insurance Law applicable to or required to be contained in other policies of life insurance. Such regulation shall establish such other requirements with respect to variable life insurance policies, variable life insurance, or any matter incidental thereto, as the commissioner deems to be in the public interest.

SECTION 205. IC 27-3-3-2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. **(a)** Any parent corporation may acquire all of the issued and outstanding voting stock of its subsidiary insurer not owned by the parent corporation in exchange for shares or other securities of the parent corporation, or cash, other consideration, or any combination of the foregoing, in the manner provided in this section. The board of directors of the parent corporation, by resolution approved by a majority of the whole board, shall adopt a plan of acquisition setting forth:

(1) the name of the subsidiary insurer;

(2) the designation and a description of the voting rights of each class, and any series thereof, of voting stock of the subsidiary insurer;

(3) the total number of issued and outstanding shares of each class, and any series thereof, of voting stock of the subsidiary insurer, the number of such shares owned by the parent corporation and, if either of the foregoing is subject to change prior to the proposed acquisition, the manner in which any change may occur;

(4) the terms and conditions of the acquisition, including the consideration to be paid and the proposed effective date of acquisition, and a statement clearly describing the rights of shareholders dissenting from the plan of acquisition;

(5) if the parent corporation is not authorized to do business in this state, its consent to the enforcement against it in this state of the rights of shareholders pursuant to the plan of acquisition or the rights of shareholders dissenting from that plan, and a designation of the commissioner as the agent upon whom process may be served against the parent corporation in any action or proceeding to enforce those rights; and

(6) such other provisions with respect to the acquisition as the board of directors of the parent corporation deems necessary or appropriate.

(b) Upon adoption of a plan of acquisition, the parent corporation shall submit that plan to the commissioner in duplicate, certified by the secretary or an assistant secretary of the parent corporation as having been adopted in accordance with the provisions of this chapter. Within

thirty (30) days from the date the plan is submitted to the commissioner, ~~he~~ **the commissioner** shall endorse ~~his~~ **the commissioner's** approval or disapproval and the date thereof on both copies of the plan, file one (1) copy of the plan in ~~his~~ **the commissioner's** offices, and deliver the other copy to the parent corporation. No plan of acquisition shall take effect unless the approval of the commissioner has been obtained. The commissioner shall approve the plan of acquisition if ~~he~~ **the commissioner** is satisfied that the plan complies with this chapter and that the terms and conditions of the plan of acquisition are fair and reasonable. If the commissioner disapproves the plan, ~~he~~ **the commissioner** shall advise the parent corporation in writing of the reasons for ~~his~~ disapproval. The commissioner's disapproval of a plan of acquisition shall be subject to judicial review upon the petition of the parent corporation in accordance, so far as practical, with IC 4-21.5-5.

(c) If the commissioner approves the plan of acquisition, and if the plan has not been abandoned, the parent corporation shall deliver a copy of the plan or a summary thereof approved by the commissioner to each person who, as of the date of delivery, is a holder of record of voting stock to be acquired pursuant to the plan. Delivery shall be made either in person or by depositing a copy of the plan or an approved summary thereof in the United States mails, postage prepaid, addressed to the shareholder at ~~his~~ **the shareholder's** address of record as furnished by the subsidiary insurer or its transfer agent. The parent corporation shall thereafter file with the commissioner an affidavit of its secretary or assistant secretary setting forth that the delivery was made and the date of delivery.

(d) Notwithstanding approval by the commissioner of the plan of acquisition or delivery of the plan or of an approved summary thereof to shareholders, the plan of acquisition may be abandoned at any time prior to the proposed effective date of acquisition pursuant to a provision for abandonment, if any, contained in the plan.

(e) Upon compliance with the requirements of this section and if the plan of acquisition has not been abandoned, ownership of the voting stock to be acquired pursuant to the plan shall automatically vest in the parent corporation on the date of acquisition proposed in the plan, without any physical transfer or deposit of certificates representing that voting stock, and the parent corporation shall be entitled to have new certificates therefor registered in its name. Shareholders whose voting stock is so acquired shall cease to be shareholders and shall have only the right to receive the consideration to be paid in exchange for their voting stock pursuant to the plan of acquisition.

SECTION 206. IC 27-3-3-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Within thirty (30) days after delivery of the plan of acquisition or an approved summary thereof to shareholders as ~~hereinabove~~ provided **in section 2 of this chapter,** any shareholder of the subsidiary insurer may notify the subsidiary insurer in writing of ~~his~~ **the shareholder's** dissent from the plan and of ~~his~~ **the shareholder's** demand for payment of fair value of ~~his~~ **the shareholder's** voting stock, and, if the acquisition proposed in the plan is effected, the subsidiary insurer shall pay to each dissenting shareholder, upon surrender of the certificate or certificates representing the affected voting stock, the fair value thereof as of the day prior to the date on which the plan of acquisition was adopted by the board of directors of the parent corporation, excluding any appreciation or depreciation in anticipation of, or resulting from, that corporate action. Dissent and demand under this section shall be accompanied by the certificate or certificates representing the dissenting shareholder's voting stock for notation thereon that dissent and demand have been made, unless a court of competent jurisdiction, for good and sufficient cause shown, shall otherwise direct. Dissent and demand shall only be made jointly by holders of voting stock jointly held. Any shareholder failing to make the dissent and demand accompanied by certificates representing ~~his~~ **the shareholder's** voting stock within the thirty (30) day period shall be bound by the terms and conditions of the plan of acquisition. Any shareholder making dissent and demand accompanied by certificates representing ~~his~~ **the shareholder's** voting stock shall thereafter have no rights with respect to that voting stock except the right to receive payment therefor under this section, and a transferee of voting stock shall acquire by the transfer no rights other than those which the original dissenting shareholder had after making dissent and demand.

No dissent and demand may be withdrawn unless the president or a vice-president of the subsidiary insurer shall consent thereto in writing. If, however, dissent and demand is withdrawn upon such consent, or if the plan of acquisition is abandoned, or if a dissenting shareholder fails to submit for notation or surrender for payment the certificate or certificates representing ~~his~~ **the shareholder's** voting stock at the time and in the manner required by this section, or if a dissenting shareholder does not file a petition for a determination of fair value of ~~his~~ **the shareholder's** voting stock within the time and in the manner provided in this section and the subsidiary insurer does not file a petition for such determination, or if a court of competent jurisdiction determines that a dissenting shareholder is not entitled to

the relief provided by this section, then the right of the dissenting shareholder to be paid the fair value of ~~his~~ **the shareholder's** voting stock shall cease and ~~his~~ **the shareholder's** status and rights shall be the same as a shareholder failing to make dissent and demand, without prejudice to any corporate proceedings which may have been taken during the interim.

Within sixty (60) days after the acquisition proposed in the plan is effected, the subsidiary insurer shall give written notice thereof to each shareholder who has made dissent and demand as in this section provided, and shall make a written offer to each ~~such~~ dissenting shareholder to pay for ~~his~~ **the shareholder's** voting stock a specified price deemed by the subsidiary insurer to be the fair value thereof. This notice and offer shall be made when deposited in the United States mails, postage prepaid, addressed to the dissenting shareholder at ~~his~~ **the shareholder's** address of record. If the offer is accepted in writing by the dissenting shareholder, the subsidiary insurer shall pay the specified price to the dissenting shareholder upon surrender of the certificate or certificates representing ~~his~~ **the shareholder's** voting stock. Upon such payment the dissenting shareholder shall cease to have any interest in such voting stock and such voting stock shall be retired by the subsidiary insurer pursuant to ~~IC 1971,~~ **IC** 27-1-8-12.

If within thirty (30) days after the date of the mailing of the written offer the subsidiary insurer and a dissenting shareholder do not agree in writing upon the fair value, the subsidiary insurer or the dissenting shareholder may, within ninety (90) days after the date of the mailing of the written offer, petition the circuit or superior court of the county in which the principal office of the subsidiary insurer is located to appraise the fair value of the voting stock as of the day prior to the date on which the plan of acquisition was adopted by the board of directors of the parent corporation, excluding any appreciation or depreciation in anticipation of, or resulting from, that corporate action. If more than one (1) petition is filed, the petitions may be consolidated or joint hearings may be held thereon. The practice, procedure and judgment in the circuit or superior court shall be the same, so far as practical, as that under the eminent domain laws in this state. The judgment of the circuit or superior court shall be final. A judgment shall be payable only upon and concurrently with the surrender by such dissenting shareholder to the subsidiary insurer of the certificate or certificates representing the voting stock. Upon payment of the judgment, the dissenting shareholder shall cease to have any interest in the voting stock and such voting stock shall be retired by the subsidiary insurer pursuant to ~~IC 1971,~~ **IC** 27-1-8-12.

This section shall provide the exclusive method for dissenting from a plan of acquisition effected pursuant to this chapter and demanding payment of fair value of the voting stock acquired or to be acquired under such a plan.

SECTION 207. IC 27-8-5.6-1, AS AMENDED BY P.L.173-2007, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) As used in this chapter, the term "accident and sickness insurance" means any policy or contract covering one (1) or more of the kinds of insurance described in classes 1(b) or 2(a) of ~~IC 1971,~~ **IC** 27-1-5-1, as governed by ~~IC 1971,~~ **IC** 27-8-5.

(b) The term does not include the following:

(1) Accident only, credit, dental, vision, Medicare supplement, long term care, or disability income insurance.

(2) Coverage issued as a supplement to liability insurance.

(3) Worker's compensation or similar insurance.

(4) Automobile medical payment insurance.

(5) A specified disease policy.

(6) A short term insurance plan that:

(A) may not be renewed; and

(B) has a duration of not more than six (6) months.

(7) A policy that provides indemnity benefits not based on any expense incurred requirement, including a plan that provides coverage for:

(A) hospital confinement, critical illness, or intensive care; or

(B) gaps for deductibles or copayments.

(8) A supplemental plan that always pays in addition to other coverage.

(9) A student health plan.

(10) An employer sponsored health benefit plan that is:

(A) provided to individuals who are eligible for Medicare; and

(B) not marketed as, or held out to be, a Medicare supplement policy.

SECTION 208. IC 27-8-15-14, AS AMENDED BY P.L.72-2016, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 14. (a) This subsection applies only with respect to grandfathered health plan coverage described in 45 CFR 147.140. As used in this chapter, "small employer" means any person, firm, corporation, limited liability company, partnership, or association actively engaged in business who, on at least fifty percent (50%) of the working days of the employer during the preceding calendar year, employed at least two (2) but not more than fifty (50) eligible

employees, the majority of whom work in Indiana. In determining the number of eligible employees, companies that are affiliated companies or that are eligible to file a combined tax return for purposes of state taxation are considered one (1) employer.

~~(b) If the commissioner of insurance determines that it is necessary or appropriate, the department of insurance may adopt emergency rules under IC 4-22-2-37.1 to conform the definition set forth in subsection (a) with PPACA (as defined in IC 27-19-2-14). Notwithstanding IC 4-22-2-37.1(g), an emergency rule adopted under this subsection expires on the date occurring one (1) year after the date on which the emergency rule takes effect. This subsection expires January 1, 2017.~~

~~(c)~~ **(b)** This subsection applies only with respect to a health insurance plan that does not provide grandfathered health plan coverage described in 45 CFR 147.140. As used in this chapter, "small employer" means any person, firm, corporation, limited liability company, partnership, or association actively engaged in business who, on at least fifty percent (50%) of the working days of the employer during the preceding calendar year, employed at least one (1) but not more than fifty (50) employees. In determining the number of employees, companies that are treated as a single employer under Section 414(b), 414(c), 414(m), or 414(o) of the Internal Revenue Code are treated as one (1) employer.

SECTION 209. IC 28-1-20-4, AS AMENDED BY P.L.159-2017, SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2018 (RETROACTIVE)]: Sec. 4. (a) Except as provided in subsections (c), (d), (g), and (o), it is unlawful for any person, firm, limited liability company, or corporation (other than a bank or trust company, a bank holding company, a subsidiary of a bank or trust company, a subsidiary of a bank holding company, a subsidiary of a savings bank, or a subsidiary of a savings association organized or reorganized under IC 28 or statutes in effect at the time of organization or reorganization or under the laws of the United States):

(1) to use the word, or a derivation of the word, "bank", "banc", "banco", or "bankcor", as a part of the name or title of the person, firm, limited liability company, or corporation, whether the word is used as the person's, firm's, limited liability company's, or corporation's official entity name or an assumed business name under ~~IC 23-15-1-1,~~ **IC 23-0.5-3-4,** if the use of the word would create a substantial likelihood of misleading the public by implying that the person, firm, limited liability company, or corporation is a state or federally chartered bank, trust company, savings bank, or savings association; or

(2) to advertise or represent the person, firm, limited liability company, or corporation to the public:

(A) as a bank or trust company or a corporate fiduciary; or

(B) as affording the services or performing the duties which by law only a bank or trust company or a corporate fiduciary is entitled to afford and perform.

(b) A financial institution organized under the laws of any state or the United States is authorized to do business in Indiana:

(1) at its principal office;

(2) at any branch office; or

(3) otherwise;

using a name other than its official entity name if the financial institution notifies the department at least ten (10) days before using the other name.

(c) An out-of-state financial institution with the word "bank" in its legal name may use the word "bank" if the financial institution is insured by the Federal Deposit Insurance Corporation or its successor.

(d) A building and loan association organized under IC 28-4 (before its repeal) may include in its name or title:

(1) the words "savings bank"; or

(2) the word "bank" if the name or title also includes either the words "savings bank" or letters "SB".

A building and loan association that includes "savings bank" in its title under this section does not by that action become a savings bank for purposes of IC 28-6.1.

(e) The name or title of a savings bank governed by IC 28-6.1 must include the words "savings bank" or the letters "SB".

(f) A savings association may include in its name the words "building and loan association".

(g) A bank holding company (as defined in 12 U.S.C. 1841) may use the word "bank" or "banks" as a part of its name. However, this subsection does not permit a bank holding company to advertise or represent itself to the public as affording the services or performing the duties that by law a bank or trust company only is entitled to afford and perform.

(h) The department is authorized to investigate the business affairs of any person, firm, limited liability company, or corporation that uses "bank", "banc", or "banco" in its title or holds itself out as a bank, corporate fiduciary, or trust company for the purpose of determining whether the person, firm, limited liability company, or corporation is violating any of the provisions of this article, and, for that purpose, the department and its agents shall have access to any and all of the books,

records, papers, and effects of the person, firm, limited liability company, or corporation. In making its examination, the department may examine any person and the partners, officers, members, or agents of the firm, limited liability company, or corporation under oath, subpoena witnesses, and require the production of the books, records, papers, and effects considered necessary. On application of the department, the circuit or superior court of the county in which the person, firm, limited liability company, or corporation maintains a place of business shall, by proper proceedings, enforce the attendance and testimony of witnesses and the production and examination of books, papers, records, and effects.

(i) The department is authorized to exercise the powers under IC 28-11-4 against a person, firm, limited liability company, or corporation that improperly holds itself out as a financial institution.

(j) A person, firm, limited liability company, or corporation who violates this section is subject to a penalty of five hundred dollars ($500) per day for each and every day during which the violation continues. The penalty imposed shall be recovered in the name of the state on relation of the department and, when recovered, shall be paid into the financial institutions fund established by IC 28-11-2-9.

(k) The word, or a derivation of the word, "bank", "banc", "banco", or "bankcor" may not be included in the name of a corporate fiduciary if the inclusion of the word would create a substantial likelihood of misleading the public by implying that the corporate fiduciary is a state or federally chartered bank, trust company, savings bank, or savings association.

(l) A person, firm, limited liability company, or corporation may not use the name of an existing depository financial institution or holding company of a depository financial institution, or a name confusingly similar to that of an existing depository financial institution or holding company of a depository financial institution, when marketing to or soliciting business from a customer or prospective customer if the reference to the existing depository financial institution or holding company of a depository financial institution is:

(1) without the consent of the existing depository financial institution or holding company of a depository financial institution; and

(2) in a manner that could cause a reasonable person to believe that the marketing material or solicitation:

(A) originated from;

(B) is endorsed by; or

(C) is in any other way the responsibility of;

the existing depository financial institution or holding company of a depository financial institution.

(m) An existing depository financial institution or holding company of a depository financial institution may, in addition to any other remedies available under the law, report an alleged violation of subsection (l) to the department. If the department finds that the marketing material or solicitation in question is in violation of subsection (l), the department may direct the person, firm, limited liability company, or corporation to cease and desist from using that marketing material or solicitation in Indiana. If that person, firm, limited liability company, or corporation persists in using the marketing material or solicitation, the department may impose a civil penalty of up to fifteen thousand dollars ($15,000) for each violation. Each instance in which the marketing material or solicitation is sent to a customer or prospective customer constitutes a separate violation of subsection (l).

(n) Nothing in subsection (l) or (m) prohibits the use of or reference to the name of an existing depository financial institution or holding company of a depository financial institution in marketing materials or solicitations, if the use or reference does not deceive or confuse a reasonable person regarding whether the marketing material or solicitation:

(1) originated from;

(2) is endorsed by; or

(3) is in any other way the responsibility of;

the existing depository financial institution or holding company of a depository financial institution.

(o) A person, firm, limited liability company, or corporation may use the word, or a derivation of the word, "bank", "banc", "banco", or "bankcor" if the use of the word would not create a substantial likelihood of misleading the public by implying that the person, firm, limited liability company, or corporation is a state or federally chartered bank, trust company, savings bank, or savings association.

(p) As used in this section, "depository financial institution" has the meaning set forth in IC 28-1-1-6.

(q) The department may adopt rules under IC 4-22-2 to implement this section.

SECTION 210. IC 29-1-7-20 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 20. In a suit:

(1) objecting to the probate of a will under section 16 of this chapter; or

(2) testing the validity of a will after probate under section 17 of this chapter; ~~the burden of proof is upon the contestor.~~

the burden of proof is upon the contestor.

SECTION 211. IC 29-1-7-24 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24. Except as provided in ~~IC 1971,~~ **IC** 29-1-8-1, ~~2,~~ **IC 29-1-8-2,** ~~and 3,~~ **IC 29-1-8-3,** and ~~IC 1971,~~ **IC** 29-1-13-2, no will is effective for the purpose of proving title to, or the right to the possession of, any real or personal property disposed of by the will, until it has been admitted to probate.

SECTION 212. IC 29-1-15-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. A personal representative may file a petition to sell, mortgage or lease any real property belonging to the estate. The petition shall set forth the reasons for the application and describe the property involved. ~~He~~ **The personal representative** may apply for different authority as to separate parts of the property; or ~~he~~ **the personal representative** may apply in the alternative for authority to sell, mortgage or lease. Upon the filing of the petition, the court shall fix the time and place for the hearing thereof. Notice of the hearing, unless waived, shall be given to all heirs and lienholders, except holders of liens created by said heirs, whose liens are to be extinguished or transferred to the proceeds of said sale in case of intestacy and to all devisees and lienholders, except holders of liens created by said devisees, whose liens are to be extinguished or transferred to the proceeds of said sale in case of testacy, and the notice shall state briefly the nature of the application and shall be given as provided ~~IC 1971,~~ **in IC** 29-1-1-12. However, as to any real property valued at not more than one thousand dollars ($1,000.00) exclusive of any liens the court may, in its discretion, hear and act upon the petition without notice to heirs or devisees. At the hearing and upon satisfactory proofs, the court may order the sale, mortgage or lease of the property described or any part thereof. When a claim secured by a mortgage on real property is, under the provisions of this probate code, payable at the time of distribution of the estate or prior thereto, the court with the consent of the mortgagee may, nevertheless, order the sale of the real property subject to the mortgage, but such consent shall release the estate should a deficiency later appear.

SECTION 213. IC 29-3-7-7, AS AMENDED BY P.L.187-2015, SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. A court may not appoint a person to serve as the guardian or permit a person to continue to serve as a guardian if the person:

(1) is a sexually violent predator (as described in IC 35-38-1-7.5);
(2) was at least eighteen (18) years of age at the time of the offense and was convicted of child molesting (IC 35-42-4-3) or sexual misconduct with a minor (IC 35-42-4-9) against a child less than sixteen (16) years of age:
(A) by using or threatening the use of deadly force;
(B) while armed with a deadly weapon; or
(C) that resulted in serious bodily injury; or
(3) was less than eighteen (18) years of age at the time of the offense and was convicted as an adult of:
(A) an offense described in:
(i) IC 35-42-4-1;
(ii) IC 35-42-4-2 (before its repeal);
(iii) IC 35-42-4-3 as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 1, Level 2, Level 3, or Level 4 felony (for crimes committed after June 30, 2014);
(iv) IC 35-42-4-5(a)(1);
(v) IC 35-42-4-5(a)(2);
(vi) IC 35-42-4-5(a)(3) **(before that provision was redesignated by P.L.158-2013, SECTION 441);**
(vii) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 2, Level 3, or Level 4 felony (for crimes committed after June 30, 2014);
(viii) IC 35-42-4-5(b)(2); or
(ix) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 2, Level 3, or Level 4 felony (for crimes committed after June 30, 2014);
(B) an attempt or conspiracy to commit a crime listed in clause (A); or
(C) a crime under the laws of another jurisdiction, including a military court, that is substantially equivalent to any of the offenses listed in clauses (A) and (B).

SECTION 214. IC 30-4-2-11 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11. ~~(Trustee's Capacity)~~

(a) If the trustee is a natural person, ~~he~~ **the trustee** must have the capacity to take, hold, and deal with property for ~~his~~ **the trustee's** own benefit and must be at least eighteen (18) years of age, be of sound mind and of good moral character.

(b) If the trustee is a corporation, it must have the power to take, hold, and deal with property for its own benefit and have the power to act as a trustee.

(c) Subject to ~~IC 1971, 30-4-2-8,~~ **section 8 of this chapter,** the fact that the person named to be trustee is also a beneficiary will not disqualify ~~him~~ **the person** from acting as trustee if ~~he~~ **the person** is otherwise qualified.

SECTION 215. IC 31-9-2-72.6 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 72.6. "Kinship care navigator", for purposes of IC 31-25-2-20, means a person that assists kinship caregivers with understanding and navigating the system of services for children in out-of-home care under the pilot projects established under IC 31-25-2-20.~~

SECTION 216. IC 31-9-2-133, AS AMENDED BY P.L.183-2017, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 133. (a) "Victim of child abuse or neglect", for purposes of IC 31-32-11-1 and IC 31-33, refers to a child as described in:

(1) IC 31-34-1-1 through IC 31-34-1-5;

(2) ~~IC 31-34-1-10(a);~~ **IC 31-34-1-10;** or

(3) IC 31-34-1-11;

regardless of whether the child needs care, treatment, rehabilitation, or the coercive intervention of a court.

(b) The term does not include a child who is alleged to be a victim of a sexual offense under IC 35-42-4-3 unless the alleged offense under IC 35-42-4-3 involves the fondling or touching of the buttocks, genitals, or female breasts.

SECTION 217. IC 31-19-9-18, AS AMENDED BY P.L.183-2017, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 18. (a) This section does not apply to the consent of an agency or local office that is served with notice under IC 31-19-4.5 and has lawful custody of a child whose adoption is being sought.

(b) The consent of a person who is served with notice under IC 31-19-4.5 to adoption is irrevocably implied without further court action if the person:

(1) fails to file a motion to contest the adoption as required under IC 31-19-10 not later than thirty (30) days after service of notice under IC 31-19-4.5; or

(2) files a motion to contest the adoption as required under IC 31-19-10 but fails to:

(A) appear at the hearing to contest the adoption; and

(B) prosecute the motion to contest without unreasonable delay.

(c) A court shall dismiss a motion to contest an adoption filed under subsection ~~(a)(2)~~ **(b)(2)** with prejudice and the person's consent to the adoption shall be irrevocably implied if the court finds that the person who filed the motion to contest is failing to prosecute the motion without unreasonable delay.

SECTION 218. IC 31-30-1-2.5, AS AMENDED BY P.L.168-2014, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2.5. A juvenile court may not appoint a person to serve as the guardian or custodian of a child or permit a person to continue to serve as a guardian or custodian of a child if the person:

(1) is a sexually violent predator (as described in IC 35-38-1-7.5);

(2) was at least eighteen (18) years of age at the time of the offense and committed child molesting (IC 35-42-4-3) or sexual misconduct with a minor (IC 35-42-4-9) against a child less than sixteen (16) years of age:

(A) by using or threatening the use of deadly force;

(B) while armed with a deadly weapon; or

(C) that resulted in serious bodily injury; or

(3) was less than eighteen (18) years of age at the time of the offense but was tried and convicted as an adult of:

(A) an offense described in:

(i) IC 35-42-4-1;

(ii) IC 35-42-4-2 (before its repeal);

(iii) IC 35-42-4-3 as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 1, Level 2, or Level 3 felony (for crimes committed after June 30, 2014);

(iv) IC 35-42-4-5(a)(1);

(v) IC 35-42-4-5(a)(2);

(vi) IC 35-42-4-5(a)(3) **(before that provision was redesignated by P.L.158-2013, SECTION 441);**

(vii) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 2, Level 3, or Level 4 felony (for crimes committed after June 30, 2014);

(viii) IC 35-42-4-5(b)(2); or

(ix) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for crimes committed before July 1, 2014) or as a Level 1, Level 2, or Level 3 felony (for crimes committed after June 30, 2014);

(B) an attempt or conspiracy to commit a crime listed in clause (A); or

(C) a crime under the laws of another jurisdiction, including a military court, that is substantially equivalent to any of the offenses listed in clauses (A) and (B).

SECTION 219. IC 31-33-22-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 4. A person who intentionally violates ~~IC 31-33-17-10~~ **IC 31-33-26-17** commits a Class B misdemeanor.

SECTION 220. IC 31-34-10-3, AS AMENDED BY P.L.183-2017, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. Before complying with the other requirements of this chapter, the juvenile court shall first determine whether the following conditions make it appropriate to appoint a guardian ad litem or a court appointed special advocate, or both, for the child:

(1) If the child is alleged to be a child in need of services:

(A) under IC 31-34-1-6;

(B) under ~~IC 31-34-1-10(a)~~ **IC 31-34-1-10** or IC 31-34-1-11;

(C) due to the inability, refusal, or neglect of the child's parent, guardian, or custodian to supply the child with the necessary medical care; or

(D) because the location of both of the child's parents is unknown;

the court shall appoint a guardian ad litem or court appointed special advocate, or both, for the child.

(2) If the child is alleged to be a child in need of services under:

(A) IC 31-34-1-1;

(B) IC 31-34-1-2;

(C) IC 31-34-1-3;

(D) IC 31-34-1-3.5;

(E) IC 31-34-1-4;

(F) IC 31-34-1-5;

(G) IC 31-34-1-7; or

(H) IC 31-34-1-8;

the court shall appoint a guardian ad litem, court appointed special advocate, or both, for the child.

(3) If the parent, guardian, or custodian of a child denies the allegations of a petition under section 6 of this chapter, the court shall appoint a guardian ad litem, court appointed special advocate, or both, for the child.

SECTION 221. IC 31-34-13-1, AS AMENDED BY P.L.183-2017, SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. This chapter applies to:

(1) an action initiated to determine if a child is a child in need of services under:

(A) IC 31-34-1-1 through IC 31-34-1-6;

(B) ~~IC 31-34-1-10(a);~~ **IC 31-34-1-10;** or

(C) IC 31-34-1-11; and

(2) an administrative hearing conducted under IC 31-33-26-9 or IC 31-27-4-23.

SECTION 222. IC 31-34-14-1, AS AMENDED BY P.L.183-2017, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. This chapter applies to an action to determine whether a child is a child in need of services under:

(1) IC 31-34-1-1 through IC 31-34-1-6;

(2) ~~IC 31-34-1-10(a);~~ **IC 31-34-1-10;** or

(3) IC 31-34-1-11.

SECTION 223. IC 31-36-1-3.5, AS ADDED BY P.L.183-2017, SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3.5. (a) If the department receives a report concerning a missing child who is described in 42 U.S.C. 671(a)(9)(C)(i)(I), the department shall provide the following information to the National Center for Missing and Exploited Children:

(1) Within twenty-four (24) hours of receipt, a copy of the report received by the department.

(2) Any other information or documentation in the possession of the department concerning the missing child that the department determines may be relevant to the location and return of the missing child.

(b) If the department receives a report concerning a missing child who is not described in 42 U.S.C. 671(a)(9)(C)(i)(I), the department may provide a copy of any report received by the department that is relevant to the location of the child to the National Center for Missing and Exploited Children.

(c) If the department provides information to the National Center for Missing and Exploited Children as provided in subsection **(a) or** (b), ~~or (c),~~ the department shall also provide the following to the National Center for Missing and Exploited Children:

(1) A copy of any updated report provided to the department under IC 31-36-2-2.

(2) A copy of an assessment report completed by the department under IC 31-33-8.

(3) Any notification received by the department that the missing child has been located.

SECTION 224. IC 32-23-6-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ If:

(1) a landowner in Indiana has had a pond or lake built on the landowner's real estate by the federal Works Progress Administration; and

(2) as a requisite to the building of the pond or lake, the landowner has given a lease in writing to the state relative to the building, upkeep, and use of the pond or lake;

the department of natural resources may, upon application in writing to the department of natural resources, release any easement the state may have to the real estate.

SECTION 225. IC 32-23-8-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ Leases for oil and gas that are recorded in Indiana are void:

(1) after a period of one (1) year has elapsed since:

(A) the last payment of rentals on the oil and gas lease as stipulated in the lease or contract; or

(B) operation for oil or gas has ceased, both by the nonproduction of oil or gas and the nondevelopment of the lease; and

(2) upon the written request of the owner of the land, accompanied by the affidavit of the owner stating that:

(A) no rentals have been paid to or received by the owner or any person, bank, or corporation in the owner's behalf for a period of one (1) year after they have become due; and

(B) the leases and contracts have not been operated for the production of oil or gas for one (1) year.

SECTION 226. IC 32-23-9-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. ~~(a)~~ A person, firm, limited liability company, or corporation that purchases crude oil that is pumped from an oil well in Indiana shall pay for the crude oil:

(1) not more than sixty (60) days after the date of the examination and approval of abstracts of title that are furnished by owners of interests and that show good title in the owners of interests; and

(2) after the purchasers have received executed division orders from the owners of interests.

SECTION 227. IC 32-31-1-22, AS ADDED BY P.L.266-2017, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 22. (a) The definitions in IC 32-31-3 apply throughout this section.

(b) As used in this section, "penalty" refers to any of the following:

(1) The assessment of a penalty, fine, or fee.

(2) Actual or threatened eviction from a rental unit, or the causing of an actual or threatened eviction from a rental unit.

(c) As used in this section, "political subdivision" has the meaning set forth in IC 36-1-2-13.

(d) Except as provided in subsection (e), a political subdivision may not adopt or enforce any ordinance, rule, or regulation that imposes a penalty, or allows for the imposition of a penalty, against a tenant, an owner, or a landlord for a contact made to request law enforcement assistance or other emergency assistance for one (1) or more rental units if:

(1) the contact is made by or on behalf of:

(A) a victim or potential victim of abuse;

(B) a victim or potential victim of a crime; or

(C) an individual in an emergency; and

(2) either of the following applies:

(A) At the time the contact is made, the person making the contact reasonably believes that law enforcement assistance or other emergency assistance is necessary to prevent the perpetration or escalation of abuse, a crime, or an emergency.

(B) If abuse, a crime, or an emergency occurs, the law enforcement assistance or other emergency assistance was needed.

(e) Subject to subsections (f) and (g), this section does not prohibit a political subdivision from adopting or enforcing an ordinance, a rule, or a regulation that imposes a penalty for a contact that:

(1) is made to request law enforcement assistance or other emergency assistance; and

(2) is not made by or on behalf of:

(A) a victim or potential victim of abuse;

(B) a victim or potential victim of a crime; or

(C) an individual in an emergency.

(f) If: ~~a political subdivision:~~

(1) **a political subdivision** imposes a penalty under an ordinance, a rule, or a regulation authorized by subsection (e); and

(2) the prohibited contact to request law enforcement assistance or other emergency assistance is made by a tenant in a rental unit;

the penalty imposed must be assessed against the tenant of the rental unit and not against the landlord or owner of the rental unit.

(g) Any penalty that is assessed under an ordinance, a rule, or a regulation authorized by subsection (e) may not exceed two hundred fifty dollars ($250).

(h) Nothing in this section shall be construed to prevent a housing authority established under IC 36-7-18 from enforcing rights or remedies established by contract or federal law against a landlord or owner of a rental unit.

(i) Nothing in this section shall be construed to prevent an attorney representing a city, county, or town from bringing a nuisance action described under IC 32-30-6-7(b) against a landlord or owner of a rental unit.

SECTION 228. IC 33-33-82-31, AS AMENDED BY P.L.169-2015, SECTION 168, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 31. (a) The judge of the Vanderburgh circuit court and each of the seven (7) judges of the Vanderburgh superior court shall be elected in nonpartisan elections every six (6) years.

(b) Not later than December 31 of the year immediately preceding a year in which the office of judge of the Vanderburgh superior court will be on the ballot, the clerk of the circuit court shall file with the election division a list containing the name and the court number assigned by the roster of judicial officers maintained by the Supreme Court of Indiana, Division of State Court Administration, for each judge of the Vanderburgh superior court.

(c) During the period under IC 3-8-2-4 in which a declaration of candidacy may be filed for a primary election, any person desiring to become a candidate for any one (1) of the eight (8) judgeships affected by this chapter shall file with the election division a declaration of candidacy adapted from the form prescribed under IC 3-8-2, signed by the candidate and designating by court number the judgeship the candidate seeks. Any petition without the designation shall be rejected by the election division (or by the Indiana election commission under IC 3-8-1-2). To be eligible for election, a candidate must be:

(1) domiciled in the county of Vanderburgh;

(2) a citizen of the United States; and

(3) admitted to the practice of law in Indiana.

~~(c)~~ **(d)** If an individual who files a declaration under subsection (c) ceases to be a candidate after the final date for filing a declaration under subsection (c), the election division may accept the filing of additional declarations of candidacy for that judgeship not later than noon August 1.

~~(d)~~ **(e)** All candidates for each respective judgeship shall be listed on the general election ballot in the form prescribed by IC 3-11, without party designation. The candidate receiving the highest number of votes for each judgeship shall be elected to that office.

~~(e)~~ **(f)** IC 3, where not inconsistent with this chapter, applies to elections under this chapter.

SECTION 229. IC 33-34-1-6, AS AMENDED BY P.L.170-2015, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 6. ~~(a) This subsection applies before January 1, 2017. A part-time court may become a full-time court by submitting a notice of intent to become a full-time court to the township board before August 1, 2015. The notice of intent must be signed by the township trustee and the judge of the court. A part-time court may not become a full-time court under this subsection without the approval of the township trustee. A part-time court that complies with this subsection becomes a full-time court on January 1, 2016. This subsection expires January 1, 2017.~~

~~(b)~~ **(a)** A small claims court that was a full-time small claims court on January 1, 2015, remains a full-time court.

~~(c)~~ **(b)** ~~This subsection applies after December 31, 2016.~~ Every small claims court must be a full-time court.

SECTION 230. IC 33-34-2-5, AS AMENDED BY P.L.170-2015, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) The annual salary of a judge who is the judge of a full-time court is equal to seventy-five percent (75%) of the minimum salary paid by the state to the Marion County circuit court judge.

~~(b) The salary of each judge who serves part time must be in an amount determined by the township board and approved by the city-county council. This subsection expires January 1, 2017.~~

~~(c)~~ **(b)** The salary of a judge may not be reduced during the judge's term of office.

~~(d) At any other time, salaries of any part-time judge may be increased or decreased by the township board of the township in which the small claims court is located. This subsection expires January 1, 2017.~~

SECTION 231. IC 33-34-2-7, AS AMENDED BY P.L.170-2015, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. ~~(a) A judge serving part-time may participate in other gainful employment if the employment does not:~~

~~(1) interfere with the exercise of the judge's judicial office; or~~

~~(2) involve any conflict of interest in the performance of the judge's judicial duties.~~

~~This subsection expires January 1, 2017.~~

~~(b)~~ A judge serving full time:

(1) shall devote full time to judicial duties; and

(2) may not engage in the practice of law.

SECTION 232. IC 34-30-2-2.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 2.2. IC 4-6-14-11 (Concerning the attorney general's maintenance of certain records).**

SECTION 233. IC 34-30-2-11.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 11.1. IC 5-2-6.1-45 (Concerning a determination by the victim services division of the Indiana criminal justice institute regarding awards from the violent crime victims compensation fund).**

SECTION 234. IC 34-30-2-11.3, AS ADDED BY P.L.149-2007, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 11.3. ~~IC 5-10.2-9-33~~ **IC 5-10.2-9-35** (Concerning the state and certain public pension funds for divestment of fund assets authorized by law).

SECTION 235. IC 34-30-2-14.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 14.8. IC 5-16-9-11 (Concerning a property owner for actions of a volunteer appointed to issue complaints and summonses for violations of parking regulations on the property).**

SECTION 236. IC 34-30-2-15.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 15.3. IC 5-22-3-7 (Concerning a state contractor for violations of consumer sales laws by a business that is subsequently acquired by the state contractor).**

SECTION 237. IC 34-30-2-16.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 16.3. IC 6-1.1-20.3-7.5 (Concerning an act or omission of a fiscal management board member, an emergency manager, a chief financial officer, or a chief academic officer within the scope of and arising out of the performance of prescribed duties in a distressed political subdivision).**

SECTION 238. IC 34-30-2-16.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 16.6. **(a)**

IC 6-1.1-12-2 (Concerning a closing agent for failure to perform certain tasks for purposes of obtaining a property tax deduction for the property).

(b) IC 6-1.1-12-43 (Concerning a closing agent's failure to provide a form concerning property tax benefits).

SECTION 239. IC 34-30-2-24.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 24.1. IC 8-1.5-5-30 (Concerning a county for material errors in the county's list of properties for which delinquent storm water management fees are to be collected).**

SECTION 240. IC 34-30-2-24.2 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 24.2. **(a) IC 8-1-2.8-25 (Concerning InTRAC or a local exchange company for the development, adoption, implementation, maintenance, or operation of dual party relay services or telecommunications devices).**

(b) IC 8-1-17.5-16 (Concerning a member or director of a rural electric membership corporation or telephone cooperative corporation that is merged or consolidated).

(c) IC 8-1-19.5-10 (Concerning a recognized 211 service provider and its employees, directors, officers, and agents for injuries or loss to persons or property as a result of an act or omission in connection with developing and providing 211 services).

SECTION 241. IC 34-30-2-28.4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 28.4. IC 9-21-16-5.5 (Concerning a property owner for actions of a volunteer appointed to issue complaints and summonses for violations of parking regulations on the property).**

SECTION 242. IC 34-30-2-30.3, AS ADDED BY P.L.145-2011, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30.3. ~~IC 9-24-10-4(c)~~ **IC 9-24-10-4(d)** (Concerning driver education instructors who did not instruct an applicant for a license or permit who make reports concerning the fitness of the applicant to operate a motor vehicle).

SECTION 243. IC 34-30-2-31.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31.8. IC 9-24-17-10 (Concerning the state and of health care providers for anatomical gifts).**

SECTION 244. IC 34-30-2-32.5, AS AMENDED BY P.L.125-2012, SECTION 413, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 32.5. ~~(a) This section applies after December 31, 2011.~~

~~(b)~~ **(a)** IC 9-27-6-5(h) (Concerning members of the driver education advisory board).

(b) IC 9-27-7-6(e) (Concerning members of the advisory board to the motorcycle operator safety education program).

SECTION 245. IC 34-30-2-33.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 33.1. IC 9-30-14-4 (Concerning facilities used in a victim impact program).**

SECTION 246. IC 34-30-2-35.8, AS ADDED BY P.L.94-2011, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 35.8. **(a) IC 10-14-5-6 (Concerning officers or employees of a state providing aid under an emergency management assistance compact).**

(b) IC 10-14-6.5-6(b) (Concerning an emergency responder from another state who is providing mutual aid or engaged in training and exercises under ~~a~~ **an interstate** mutual aid agreement authorized by IC 10-14-6.5).

SECTION 247. IC 34-30-2-37 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 37. **(a) IC 10-14-3-10.8 (Concerning assistance or aid provided by a political subdivision, fire department, or volunteer fire department under Indiana's intrastate mutual aid compact).**

(b) IC 10-14-3-15 (Concerning the state, political subdivisions, and emergency management workers for injury, death, or property damage).

SECTION 248. IC 34-30-2-38.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 38.1. IC 10-14-8-5 (Concerning the state for requiring alternate routes for shipment of radioactive waste).**

SECTION 249. IC 34-30-2-39 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. ~~IC 10-18-1-1~~ **IC 10-18-1-2** (Concerning members of the Indiana war memorials commission).

SECTION 250. IC 34-30-2-39.9, AS ADDED BY P.L.137-2011, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39.9. **(a) IC 11-13-4.5-1 (Concerning the interstate compact for adult offender supervision).**

(b) IC 11-13-4.5-1.5 (Concerning the interstate compact for juveniles).

SECTION 251. IC 34-30-2-51.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 51.1. (a) IC 13-18-13-7 (Concerning the wastewater revolving loan program).**

(b) IC 13-19-5-3 and IC 13-19-5-6 (Concerning the environmental remediation revolving loan program).

SECTION 252. IC 34-30-2-51.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 51.3. IC 13-21-11-4 (Concerning solid waste management district financing).**

SECTION 253. IC 34-30-2-51.4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 51.4. **(a) IC 13-23-13-15 (Concerning a fiduciary with regard to the release or threatened release of a hazardous substance from an underground storage tank).**

(b) IC 13-24-1-11 (Concerning a fiduciary with regard to the release or threatened release of petroleum from a petroleum facility).

(c) IC 13-24-2-2 (Concerning persons for certain acts or omissions while providing oil discharge response assistance).

SECTION 254. IC 34-30-2-51.6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 51.6. **(a) IC 13-25-4-8 (Concerning multiple parties with regard to the release or threatened release of a hazardous substance, and concerning the presence of a hazardous substance on certain property acquired by certain governmental units).**

(b) IC 13-25-4-8.4 (Concerning a fiduciary with regard to the release or threatened release of a hazardous substance from a vessel or facility).

(c) IC 13-25-4-27 (Concerning a person who implements or completes an approved hazardous substances response action).

SECTION 255. IC 34-30-2-51.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 51.8. **(a)** IC 13-25-5-18 (Concerning a person who receives a certificate of completion for voluntary remediation after release or threatened release of a hazardous substance or petroleum, for certain claims arising under IC 13).

(b) IC 13-25-5-20 (Concerning voluntary remediation of hazardous substances and petroleum).

SECTION 256. IC 34-30-2-52 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 52. IC 13-29-1-3 **and IC 13-29-1-7** (Concerning members of the Midwest Interstate Low-Level Radioactive Waste Commission and its employees).

SECTION 257. IC 34-30-2-53.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 53.5. IC 14-9-8-27 (Concerning a conservation officer carrying out lake patrol duties).**

SECTION 258. IC 34-30-2-53.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 53.8. IC 14-15-3-30 (Concerning removal of abandoned watercraft by the department of natural resources).**

SECTION 259. IC 34-30-2-53.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 53.9. IC 14-15-9-7 (Concerning the operator of a watercraft for injury to a diver).**

SECTION 260. IC 34-30-2-56.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 56.2. IC 14-22-31.5-6 (Concerning owners, operators, and users of a shooting range for noise caused by the shooting range).**

SECTION 261. IC 34-30-2-57 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 57. **(a)** IC 14-37-8-13 **and IC 14-37-8-14** (Concerning persons authorized by the department of natural resources to plug abandoned oil or natural gas wells).

(b) IC 14-38-2-18 (Concerning persons who plug abandoned test holes).

SECTION 262. IC 34-30-2-57.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 57.8. IC 15-15-6-11 (Concerning seed contracts).**

SECTION 263. IC 34-30-2-60.1, AS ADDED BY P.L.202-2017, SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 60.1. IC 16-19-4-11 (Concerning issuance of certain standing orders, prescriptions, or protocols ~~regarding pharmacists).~~ **by the state health commissioner and designated public health authorities).**

SECTION 264. IC 34-30-2-60.7, AS ADDED BY P.L.116-2015, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE

UPON PASSAGE]: Sec. 60.7. **(a)** IC 25-34.1-6-4 (Concerning licensed brokers for certain reports, statements, and information).

(b) IC 25-34.1-10-16(a) (Concerning a client of a licensed broker for a misrepresentation made by the licensed broker).

(c) IC 25-34.1-10-16(b) (Concerning a licensed broker for a misrepresentation made by another licensed broker).

SECTION 265. IC 34-30-2-62.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 62.7. IC 15-17-4-12 (Concerning actions of the state veterinarian or an employee of the state board of animal health when engaged in private veterinary medicine).**

SECTION 266. IC 34-30-2-62.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 62.8. IC 15-17-10-4 (Concerning the state for actions of agents of the United States Department of Agriculture).**

SECTION 267. IC 34-30-2-64.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 64.5. IC 16-19-4-5 (Concerning the state for medical care provided to a patient by the state health commissioner in an individual capacity).**

SECTION 268. IC 34-30-2-66.4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 66.4. (a) IC 16-22-3-17 (Concerning sale or lease of county hospital buildings).**

(b) IC 16-22-3-18 (Concerning transfer of county hospital assets).

(c) IC 16-22-3-29 (Concerning a county hospital for loss or damage of personal property of patients).

SECTION 269. IC 34-30-2-68.4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 68.4. IC 16-31-6-2 (Concerning use of defibrillators by emergency medical responders).**

SECTION 270. IC 34-30-2-68.6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 68.6. IC 16-31-6-2.5 (Concerning administration of an overdose intervention drug by emergency medical personnel, a firefighter, a volunteer firefighter, a law enforcement officer, or a paramedic).**

SECTION 271. IC 34-30-2-75.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 75.2. IC 16-36-5-20 (Concerning a health care provider's provision or withholding of CPR based on the provider's good faith belief regarding the existence or absence of a do not resuscitate (DNR) declaration by the patient).**

SECTION 272. IC 34-30-2-77.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 77.9. IC 16-39-5-2 (Concerning an insurance company that inadvertently receives genetic testing results of an insured without the consent of the insured).**

SECTION 273. IC 34-30-2-81 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 81. **(a) IC 16-41-7-2 (Concerning the good faith reporting to a health officer of an individual thought to present a serious and present danger to the health of others, to have engaged in noncompliant behavior, or to be at risk of carrying a dangerous communicable disease).**

(b) IC 16-41-7-3 (Concerning **a** physician who provides notification ~~of~~ **to certain individuals regarding a patient's** dangerous communicable disease).

SECTION 274. IC 34-30-2-85.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 85.3. IC 20-38-3-11 (Concerning the executive director and employees of the interstate commission on educational opportunity for military children).**

SECTION 275. IC 34-30-2-86.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 86.3. IC 21-34-7-4 (Concerning purchasers of notes issued by a state educational institution for grant anticipation loans).**

SECTION 276. IC 34-30-2-87.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 87.3. IC 22-5-3-1 (Concerning an employer that discloses information about a current or former employee).**

SECTION 277. IC 34-30-2-88 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 88. **(a) IC 23-1-26-3 (Concerning a shareholder of a business corporation for acts or debts of the corporation).**

(b) IC 23-1-30-5 (Concerning acceptance or rejection of a vote, consent, waiver, or proxy appointment by a corporation or its officer or agent).

(c) IC 23-1-35-1 (Concerning directors of business corporations in certain circumstances).

SECTION 278. IC 34-30-2-89.7 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 89.7. **(a) IC 23-14-31-26 and IC 23-14-31-48 (Concerning refusal by a crematory to accept remains and concerning refusal to perform cremation).**

(b) IC 23-14-31-27 (Concerning a crematory for damages caused by an implanted device and concerning disposal by a crematory of cremated remains left in the possession of the crematory).

(c) IC 23-14-31-28 (Concerning crematory authority for relying on a cremation authorization form).

SECTION 279. IC 34-30-2-90 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 90. **(a) IC 23-14-31-30 and** IC 23-14-31-47 (Concerning crematory authority for cremation of human remains **and for disposal of cremated remains).**

(b) IC 23-14-31-43 (Concerning funeral director for acts of an authorizing agent with respect to final disposition of cremated remains).

(c) IC 23-14-31-49 (Concerning refusal by a crematory authority to release or dispose of cremated remains).

(d) IC 23-14-31-51 (Concerning cemetery for unauthorized disposal of cremated remains on the cemetery's grounds).

SECTION 280. IC 34-30-2-90.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 90.1. IC 23-14-42-5 (Concerning cemetery acting upon request of co-owner of burial rights in a cemetery plot).**

SECTION 281. IC 34-30-2-91, AS AMENDED BY P.L.34-2011, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 91. **(a)** IC 23-14-55-1 (Concerning owners of cemeteries for cremations and interments made upon authorization of next of kin).

(b) IC 23-14-55-2 (Concerning refusal of a cemetery to accept remains during a dispute).

SECTION 282. IC 34-30-2-91.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS

[EFFECTIVE UPON PASSAGE]: **Sec. 91.5. IC 23-14-59-1 and IC 23-14-59-3 (Concerning a cemetery owner for placement of improper description).**

SECTION 283. IC 34-30-2-95.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 95.7. IC 23-17-11-9 (Concerning acceptance or rejection of a vote, consent, waiver, or proxy appointment by a nonprofit corporation or its officer or agent).**

SECTION 284. IC 34-30-2-95.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 95.9. (a) IC 23-18-4-2 (Concerning actions by a member or manager on behalf of a limited liability company).**

(b) IC 23-18-4-10 (Concerning reliance by members and managers of a limited liability company on company records and on information, opinions, reports, and statements provided to the company).

SECTION 285. IC 34-30-2-96.1, AS AMENDED BY P.L.158-2017, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 96.1. **(a)** IC 23-19-4.1-8 (Concerning acts by broker-dealers, investment advisers, and qualified individuals regarding financially vulnerable adults).

(b) IC 23-19-5-7 (Concerning information provided in a required record of a broker-dealer, investment adviser, federal covered investment adviser, or investment adviser representative).

SECTION 286. IC 34-30-2-96.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 96.2. (a) IC 23-19-6-1 (Concerning the secretary of state, securities commissioner, and employees of the securities division of the office of the secretary of state in their enforcement of the Indiana uniform securities act).**

(b) IC 23-20-1-29 (Concerning a determination by the securities division of the office of the secretary of state regarding awards from the securities restitution fund).

SECTION 287. IC 34-30-2-96.4, AS ADDED BY P.L.226-2011, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 96.4. **(a) IC 24-5-0.5-3(g) (Concerning a provider of a telephone directory or directory assistance that publishes a listing for a fictitious or assumed name of a business).**

(b) IC 24-5-0.5-4(l) (Concerning certain practices governed by the federal Fair Debt Collection Practices Act (15 U.S.C. 1692 et seq.)).

SECTION 288. IC 34-30-2-98.5, AS ADDED BY P.L.34-2011, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 98.5. **(a) IC 25-15-9-18 (Concerning refusal by a funeral home to accept remains if a dispute exists regarding disposition of the remains).**

(b) IC 25-15-9-19 (Concerning a funeral home for actions taken in reliance on a signed authorization for cremation, interment, entombment, or inurnment).

SECTION 289. IC 34-30-2-98.8 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 98.8. ~~IC 25-20.2-9-1 through~~ **IC 25-20.2-9-2 and** IC 25-20.2-9-3 (Concerning actions of home inspectors **and persons who recommend a home inspector).**

SECTION 290. IC 34-30-2-99.5 IS REPEALED [EFFECTIVE UPON PASSAGE]. ~~Sec. 99.5. IC 25-23.3-9-1 (Concerning acts and omissions under the interstate nurse licensure compact).~~

SECTION 291. IC 34-30-2-101.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 101.9. (a) IC 26-1-4-202 (Concerning a bank with regard to the insolvency, neglect, misconduct, mistake, or default of another bank or person and for loss or destruction of items not in the bank's possession).**

(b) IC 26-1-4-203 (Concerning actions taken by a bank in accordance with the instructions of or an agreement with the transferor of an instrument).

SECTION 292. IC 34-30-2-102 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 102. **(a) IC 26-1-7-301 (Concerning the issuer of a bill of lading for damage to goods caused by improper loading of the goods by the shipper).**

(b) IC 26-1-7-404 (Concerning a bailee for delivery or disposal of goods under certain circumstances).

SECTION 293. IC 34-30-2-102.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 102.1. (a) IC 26-1-8.1-115 (Concerning a securities intermediary, broker, or other bailee of a financial asset that is the subject of an adverse claim).**

(b) IC 26-1-8.1-404 (Concerning an issuer for registration of transfer of a security under an effective endorsement or instruction).

SECTION 294. IC 34-30-2-102.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS

[EFFECTIVE UPON PASSAGE]: **Sec. 102.2. IC 26-1-9.1-628 (Concerning a secured party for certain acts or omissions).**

SECTION 295. IC 34-30-2-104.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 104.1. IC 27-1-3.1-17 (Concerning good faith statements or actions of the insurance commissioner or commissioner's representatives and concerning good faith communications made or information provided to the insurance commissioner or the commissioner's representatives).**

SECTION 296. IC 34-30-2-105.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 105.7. IC 27-1-12.8-21 and IC 27-1-12.8-23 (Concerning the annual reserve valuation submitted by a qualified actuary on behalf of an insurer with regard to certain insurance and other contracts).**

SECTION 297. IC 34-30-2-116 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 116. **(a)** IC 27-8-10-8 (Concerning persons for participation in the Indiana comprehensive health insurance association).

(b) IC 27-8-15.5-29 (Concerning persons for participation in the Indiana small employer health reinsurance program).

SECTION 298. IC 34-30-2-119.3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 119.3. **(a) IC 27-1-20-33 (Concerning collection, review, analysis, or dissemination by the National Association of Insurance Commissioners (NAIC) of data and information collected from insurer filings).**

(b) IC 27-13-8-3 (Concerning **collection, review, analysis, or dissemination by the National Association of Insurance Commissioners (NAIC) of** data and information collected from health maintenance organization filings).

SECTION 299. IC 34-30-2-119.5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 119.5. ~~IC 27-13-10.1~~ **(a) IC 27-13-10.1-10** (Concerning independent review organizations **involved in the appeal of a health maintenance organization's grievance resolution).**

(b) IC 27-13-31-2 (Concerning health care review committees established by health maintenance organizations).

SECTION 300. IC 34-30-2-119.7, AS ADDED BY P.L.245-2005, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 119.7. **(a)** IC 27-16-3-2(2) (Concerning a dispute involving a professional employer organization).

(b) IC 27-16-7-4 (Concerning professional employer organizations, clients, and covered employees).

SECTION 301. IC 34-30-2-121.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 121.5. IC 28-7-1-26.5 (Concerning a credit union that refuses to make a payment from an account under certain circumstances).**

SECTION 302. IC 34-30-2-122.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 122.1. IC 28-11-2-7 (Concerning the members, director, and employees of the department of financial institutions).**

SECTION 303. IC 34-30-2-122.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 122.3. (a) IC 28-13-2-3 (Concerning a shareholder in a financial institution for acts or debts of the financial institution).**

(b) IC 28-13-6-5 (Concerning a financial institution's acceptance or rejection of a vote, consent, waiver, or proxy appointment).

(c) IC 28-13-11-5 (Concerning acts of the director of a financial institution).

SECTION 304. IC 34-30-2-122.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 122.8. IC 29-1-10-20 (Concerning an estate lawyer for certain losses suffered by estate).**

SECTION 305. IC 34-30-2-123.4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 123.4. IC 29-2-16.1-11 and IC 29-2-16.1-13 (Concerning a person acting or failing to act under anatomical gift laws).**

SECTION 306. IC 34-30-2-129.4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 129.4. IC 30-2-12-15 (Concerning an institution that delegates to an agent the management or investment of an institutional fund held for charitable purposes).**

SECTION 307. IC 34-30-2-131, AS AMENDED BY P.L.238-2005, SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 131. **(a) IC 30-4-3-1.3 (Concerning a successor trustee of a revocable trust for acts or omissions of the prior trustee who was also a settlor).**

~~(a)~~ **(b)** IC 30-4-3-1.5 (Concerning actions of a trustee who does not know that a trust has been revoked or amended).

~~(b)~~ **(c)** IC 30-4-3-6.5 (Concerning actions of a trustee who does not know of the happening of an event that affects the trust).

~~(c)~~ **(d)** IC 30-4-3-11 (Concerning trustees and beneficiaries of a trust in certain circumstances).

(e) IC 30-4-3.5-1 (Concerning a trustee acting in reasonable reliance on the provisions of the trust).

SECTION 308. IC 34-30-2-132.8, AS ADDED BY P.L.238-2005, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 132.8. **(a) IC 30-5-5-15 (Concerning an attorney in fact for certain estate transactions).**

(b) IC 30-5-8-7 (Concerning a person who relies on a power of attorney or an affidavit concerning a power of attorney).

(c) IC 30-5-9 (Concerning attorneys in fact for certain estate transactions).

SECTION 309. IC 34-30-2-132.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 132.9. IC 31-11-7-4 (Concerning a husband for the contracts or torts of the husband's wife).**

SECTION 310. IC 34-30-2-133 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 133. ~~IC 31-15-6-8,~~ **IC 31-15-6-9,** IC 31-17-6-8, and IC 31-32-3-10 (Concerning a person acting as, **employed by, or volunteering for a** guardian ad litem or court appointed special advocate).

SECTION 311. IC 34-30-2-133.7, AS ADDED BY P.L.3-2016, SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2018]: Sec. 133.7. **(a) IC 31-19-24-12 (Concerning a confidential intermediary appointed by a court to locate personal information concerning an adopted person that is not available through the state registrar).**

(b) IC 31-19-25-4.8 (Concerning the state registrar regarding contacting a birth parent or intermediary).

SECTION 312. IC 34-30-2-133.8, AS ADDED BY P.L.80-2010, SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 133.8. **(a)** IC 31-25-3-4(e) (Concerning agencies and entities that provide information under requests or subpoenas from the child support bureau).

(b) IC 31-25-4-31 (Concerning a financial institution that provides required information to the child support bureau, the

department of state revenue, or the department of workforce development).

SECTION 313. IC 34-30-2-136.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 136.7. (a) IC 32-21-5-11 (Concerning errors, inaccuracies, or omissions in information required to be delivered by a seller of real property to a prospective buyer).**

(b) IC 32-21-5-13 (Concerning nullification of an offer to buy real property based on a subsequently disclosed defect).

(c) IC 32-21-6-6 (Concerning refusal by an owner of real property to disclose to a transferee that the property is psychologically affected).

SECTION 314. IC 34-30-2-136.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 136.8. IC 32-25.5-3-1 (Concerning erroneous disclosure by a homeowners association of electronic mail addresses or fax numbers of members).**

SECTION 315. IC 34-30-2-138 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 138. **(a)** IC 32-33-7-2 (Concerning proprietor or manager of a hotel, apartment hotel, or inn in certain circumstances involving the safekeeping of personal property of guests).

(b) IC 32-33-7-4 (Concerning a hotel, apartment hotel, or inn for loss of or damage to merchandise brought on the premises).

SECTION 316. IC 34-30-2-138.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 138.2. IC 32-33-11-6 (Concerning a shipper that obtains a lien on consigned goods transported by the shipper).**

SECTION 317. IC 34-30-2-139 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 139. **IC 32-34-1-27 and** IC 32-34-1-29 (Concerning holders of abandoned property who deliver the property to the attorney general).

SECTION 318. IC 34-30-2-139.3 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 139.3. IC 32-34-5-15 (Concerning a museum that applies conservation measures to property loaned to the museum).**

SECTION 319. IC 34-30-2-144.6 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 144.6. IC 35-33-1-4**

(Concerning a law enforcement officer who receives or processes a person arrested by a person other than the law enforcement officer).

SECTION 320. IC 34-30-2-149.5, AS ADDED BY P.L.216-2007, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 149.5. **(a) IC 35-38-1-10.5 (Concerning a person who makes a report or testifies in court regarding the results of a test for the human immunodeficiency virus (HIV) or another dangerous disease performed on an individual convicted of certain crimes).**

(b) IC 35-38-1-28(d) (Concerning a clerk, court, law enforcement officer, or prosecuting attorney for an error or omission in the transportation of fingerprints, case history data, or sentencing data).

SECTION 321. IC 34-30-2-150.2 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 150.2. IC 35-43-5-5 (Concerning the payee or holder of a check, draft, or order that gives notice that the check, draft, or order was not paid by the credit institution).**

SECTION 322. IC 34-30-2-152.5, AS AMENDED BY P.L.84-2010, SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 152.5. (a) ~~IC 35-48-7-11.1(m)~~ **IC 35-48-7-11.1(l)** (Concerning ~~providing information to or~~ **a practitioner** obtaining information from the Indiana scheduled prescription electronic collection and tracking program **and using the information for the treatment of a patient).**

(b) IC 35-48-7-11.1(n) (Concerning providing information to a law enforcement agency based on a report from the Indiana scheduled prescription electronic collection and tracking program).

SECTION 323. IC 34-30-2-152.8 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 152.8. IC 36-1-14.2-3 (Concerning a person who provides health care to an individual at a medical clinic or health care facility that provides health care to individuals without compensation).**

SECTION 324. IC 34-30-2-152.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 152.9. IC 36-1-15-9 (Concerning erroneous determinations or computations made by the department of local government finance concerning debt limitations on political subdivisions).**

SECTION 325. IC 34-30-2-153 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 153. **(a)** IC 36-2-14-13 (Concerning a person for ordering or performing a medical examination or autopsy under statutory authority).

(b) IC 36-2-14-19 (Concerning removal and donation of a decedent's corneas).

SECTION 326. IC 34-30-2-153.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 153.7. IC 36-5-6-6 (Concerning town clerk-treasurers for certain acts or omissions).**

SECTION 327. IC 34-30-2-154 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 154. **(a) IC 36-7-11-21 (Concerning persons bringing actions to protect property under historic preservation law).**

(b) IC 36-7-11.2-63 (Concerning persons bringing actions to protect property under the Meridian Street Preservation law).

SECTION 328. IC 34-30-2-155 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 155. **(a)** IC 36-8-3-16 (Concerning fire chiefs and assistants for destruction of certain buildings in event of fire).

(b) IC 36-8-3-20 (Concerning police reserve officers carrying out lake patrol duties).

SECTION 329. IC 34-30-2-155.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 155.7. IC 36-8-12-8 (Concerning volunteer firefighters and emergency medical services personnel).**

SECTION 330. IC 34-30-2-156.9 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 156.9. IC 36-9-23-33 (Concerning a county for material errors in the county's list of properties for which delinquent municipal sewage fees are to be collected).**

SECTION 331. IC 35-31.5-2-151, AS ADDED BY P.L.114-2012, SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 151. "Hazing", for purposes of ~~IC 35-42-2-2,~~ **IC 35-42-2-2.5,** has the meaning set forth in ~~IC 35-42-2-2(a).~~ **IC 35-42-2-2.5(a).**

SECTION 332. IC 35-38-1-7.5, AS AMENDED BY P.L.168-2014, SECTION 57, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. (a) As used in this section, "sexually violent predator" means a person who suffers from a mental

abnormality or personality disorder that makes the individual likely to repeatedly commit a sex offense (as defined in IC 11-8-8-5.2). The term includes a person convicted in another jurisdiction who is identified as a sexually violent predator under IC 11-8-8-20. The term does not include a person no longer considered a sexually violent predator under subsection (g).

(b) A person who:

(1) being at least eighteen (18) years of age, commits an offense described in:

(A) IC 35-42-4-1;

(B) IC 35-42-4-2 (before its repeal);

(C) IC 35-42-4-3 as a Class A or Class B felony (for a crime committed before July 1, 2014) or a Level 1, Level 2, Level 3, or Level 4 felony (for a crime committed after June 30, 2014);

(D) IC 35-42-4-5(a)(1);

(E) IC 35-42-4-5(a)(2);

(F) IC 35-42-4-5(a)(3) **(before that provision was redesignated by P.L.158-2013, SECTION 441);**

(G) IC 35-42-4-5(b)(1) as a Class A or Class B felony (for a crime committed before July 1, 2014) or Level 2, Level 3, or Level 4 felony (for a crime committed after June 30, 2014);

(H) IC 35-42-4-5(b)(2);

(I) IC 35-42-4-5(b)(3) as a Class A or Class B felony (for a crime committed before July 1, 2014) or a Level 2, Level 3, or Level 4 felony (for a crime committed after June 30, 2014);

(J) an attempt or conspiracy to commit a crime listed in clauses (A) through (I); or

(K) a crime under the laws of another jurisdiction, including a military court, that is substantially equivalent to any of the offenses listed in clauses (A) through (J);

(2) commits a sex offense (as defined in IC 11-8-8-5.2) while having a previous unrelated conviction for a sex offense for which the person is required to register as a sex or violent offender under IC 11-8-8;

(3) commits a sex offense (as defined in IC 11-8-8-5.2) while having had a previous unrelated adjudication as a delinquent child for an act that would be a sex offense if committed by an adult, if, after considering expert testimony, a court finds by clear and convincing evidence that the person is likely to commit an additional sex offense; or

(4) commits a sex offense (as defined in IC 11-8-8-5.2) while having had a previous unrelated adjudication as a delinquent child

for an act that would be a sex offense if committed by an adult, if the person was required to register as a sex or violent offender under IC 11-8-8-5(b)(2);

is a sexually violent predator. Except as provided in subsection (g) or (h), a person is a sexually violent predator by operation of law if an offense committed by the person satisfies the conditions set forth in subdivision (1) or (2) and the person was released from incarceration, secure detention, probation, or parole for the offense after June 30, 1994.

(c) This section applies whenever a court sentences a person or a juvenile court issues a dispositional decree for a sex offense (as defined in IC 11-8-8-5.2) for which the person is required to register with the local law enforcement authority under IC 11-8-8.

(d) At the sentencing hearing, the court shall indicate on the record whether the person has been convicted of an offense that makes the person a sexually violent predator under subsection (b).

(e) If a person is not a sexually violent predator under subsection (b), the prosecuting attorney may request the court to conduct a hearing to determine whether the person (including a child adjudicated to be a delinquent child) is a sexually violent predator under subsection (a). If the court grants the motion, the court shall appoint two (2) psychologists or psychiatrists who have expertise in criminal behavioral disorders to evaluate the person and testify at the hearing. After conducting the hearing and considering the testimony of the two (2) psychologists or psychiatrists, the court shall determine whether the person is a sexually violent predator under subsection (a). A hearing conducted under this subsection may be combined with the person's sentencing hearing.

(f) If a person is a sexually violent predator:

(1) the person is required to register with the local law enforcement authority as provided in IC 11-8-8; and

(2) the court shall send notice to the department of correction.

(g) This subsection does not apply to a person who has two (2) or more unrelated convictions for an offense described in IC 11-8-8-4.5 for which the person is required to register under IC 11-8-8. A person who is a sexually violent predator may petition the court to consider whether the person should no longer be considered a sexually violent predator. The person may file a petition under this subsection not earlier than ten (10) years after:

(1) the sentencing court or juvenile court makes its determination under subsection (e); or

(2) the person is released from incarceration or secure detention.

A person may file a petition under this subsection not more than one (1) time per year. A court may dismiss a petition filed under this subsection or conduct a hearing to determine if the person should no longer be considered a sexually violent predator. If the court conducts a hearing, the court shall appoint two (2) psychologists or psychiatrists who have expertise in criminal behavioral disorders to evaluate the person and testify at the hearing. After conducting the hearing and considering the testimony of the two (2) psychologists or psychiatrists, the court shall determine whether the person should no longer be considered a sexually violent predator under subsection (a). If a court finds that the person should no longer be considered a sexually violent predator, the court shall send notice to the department of correction that the person is no longer considered a sexually violent predator or an offender against children. Notwithstanding any other law, a condition imposed on a person due to the person's status as a sexually violent predator, including lifetime parole or GPS monitoring, does not apply to a person no longer considered a sexually violent predator.

(h) A person is not a sexually violent predator by operation of law under subsection (b)(1) if all of the following conditions are met:

(1) The victim was not less than twelve (12) years of age at the time the offense was committed.

(2) The person is not more than four (4) years older than the victim.

(3) The relationship between the person and the victim was a dating relationship or an ongoing personal relationship. The term "ongoing personal relationship" does not include a family relationship.

(4) The offense committed by the person was not any of the following:

(A) Rape (IC 35-42-4-1).

(B) Criminal deviate conduct (IC 35-42-4-2) (before its repeal).

(C) An offense committed by using or threatening the use of deadly force or while armed with a deadly weapon.

(D) An offense that results in serious bodily injury.

(E) An offense that is facilitated by furnishing the victim, without the victim's knowledge, with a drug (as defined in IC 16-42-19-2(1)) or a controlled substance (as defined in IC 35-48-1-9) or knowing that the victim was furnished with the drug or controlled substance without the victim's knowledge.

(5) The person has not committed another sex offense (as defined in IC 11-8-8-5.2) (including a delinquent act that would be a sex offense if committed by an adult) against any other person.

(6) The person did not have a position of authority or substantial influence over the victim.

(7) The court finds that the person should not be considered a sexually violent predator.

SECTION 333. IC 35-38-1-10.5, AS AMENDED BY P.L.125-2009, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10.5. (a) The court:

(1) shall order that a person undergo a screening test for the human immunodeficiency virus (HIV) if the person is:

(A) convicted of an offense relating to a criminal sexual act and the offense created an epidemiologically demonstrated risk of transmission of the human immunodeficiency virus (HIV); or

(B) convicted of an offense relating to controlled substances and the offense involved:

(i) the delivery by any person to another person; or

(ii) the use by any person on another person;

of a contaminated sharp (as defined in IC 16-41-16-2) or other paraphernalia that creates an epidemiologically demonstrated risk of transmission of HIV by involving percutaneous contact; and

(2) may order that a person undergo a screening test for a dangerous disease (as defined in IC 16-41-8-5) in accordance with IC 16-41-8-5.

(b) If the screening test required by this section indicates the presence of antibodies to HIV, the court shall order the person to undergo a confirmatory test.

(c) If the confirmatory test confirms the presence of the HIV antibodies, the court shall report the results to the state department of health and require a probation officer to conduct a presentence investigation to:

(1) obtain the medical record of the convicted person from the state department of health under ~~IC 16-41-8-1(a)(3);~~ **IC 16-41-8-1(b)(3);** and

(2) determine whether the convicted person had received risk counseling that included information on the behavior that facilitates the transmission of HIV.

(d) A person who, in good faith:

(1) makes a report required to be made under this section; or

(2) testifies in a judicial proceeding on matters arising from the report;

is immune from both civil and criminal liability due to the offering of that report or testimony.

(e) The privileged communication between a husband and wife or between a health care provider and the health care provider's patient is not a ground for excluding information required under this section.

(f) A mental health service provider (as defined in IC 34-6-2-80) who discloses information that must be disclosed to comply with this section is immune from civil and criminal liability under Indiana statutes that protect patient privacy and confidentiality.

SECTION 334. IC 35-38-6-1, AS AMENDED BY P.L.67-2017, SECTION 15, AND AS AMENDED BY P.L.217-2017, SECTION 158, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The punishment of death shall be inflicted by intravenous injection of a lethal substance or substances into the convicted person:

(1) in a quantity sufficient to cause the death of the convicted person; and

(2) until the convicted person is dead.

(b) The death penalty shall be inflicted before the hour of sunrise on a date fixed by the sentencing court. However, the execution must not occur until at least one hundred (100) days after the conviction.

(c) The ~~*superintendent*~~ *warden* of the state prison, or persons designated by the ~~*superintendent,*~~ *warden,* shall designate the person who is to serve as the executioner.

(d) The department of correction may adopt rules under IC 4-22-2 necessary to implement subsection (a).

(e) The department of correction may make and enter into a contract with an outsourcing facility, a wholesale drug distributor (as defined in IC 25-26-14-12), a pharmacy (as defined in IC 25-26-13-2), or a pharmacist (as defined in IC 25-26-13-2) for the issuance or compounding of a lethal substance necessary to carry out an execution by lethal injection. A lethal substance provided to the department of correction under this subsection may be used only for the purpose of carrying out an execution by lethal injection. The issuance or compounding of a lethal substance under this subsection:

(1) does not constitute the practice of pharmacy (as defined in IC 25-26-13-2);

(2) is not subject to the jurisdiction of the Indiana board of pharmacy, the medical licensing board of Indiana, the Indiana

state department of health, or the Indiana professional licensing agency; and

(3) is exempt from the provisions of IC 25.

A pharmacist, a pharmacy, a wholesale drug distributor, or an outsourcing facility that provides a lethal substance to the department of correction under this subsection shall label the lethal substance with the name of the lethal substance, its dosage, a projected expiration date, and a statement that the lethal substance shall be used only by the department of correction for the purpose of carrying out an execution by lethal injection.

(f) The following are confidential, are not subject to discovery, and may not be introduced as evidence in any civil or criminal proceeding:

(1) The identity of a person described in subsection (e) that enters into a contract with the department of correction under subsection (e) for the issuance or compounding of lethal substances necessary to carry out an execution by lethal injection.

(2) The identity of an officer, an employee, or a contractor of a person described in subdivision (1).

(3) The identity of a person contracted by a person described in subdivision (1) to obtain equipment or a substance to facilitate the compounding of a lethal substance described in subsection (e).

(4) Information reasonably calculated to lead to the identity of a person described in this subsection, including a:

(A) name;

(B) residential or business address;

(C) residential or office telephone number; and

(D) Social Security number or tax identification number.

This subsection applies retroactively to any request for information, discovery request, or proceeding, no matter when made or initiated.

SECTION 335. IC 35-47-2-3, AS AMENDED BY P.L.17-2017, SECTION 3, AND AS AMENDED BY P.L.221-2017, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 3. (a) A person desiring a license to carry a handgun shall apply:

(1) to the chief of police or corresponding law enforcement officer of the municipality in which the applicant resides;

(2) if that municipality has no such officer, or if the applicant does not reside in a municipality, to the sheriff of the county in which the applicant resides after the applicant has obtained an application form prescribed by the superintendent; or

(3) if the applicant is a resident of another state and has a regular place of business or employment in Indiana, to the sheriff of the county in which the applicant has a regular place of business or employment.

The superintendent and local law enforcement agencies shall allow an applicant desiring to obtain or renew a license to carry a handgun to submit an application electronically under this chapter if funds are available to establish and maintain an electronic application system.

(b) The law enforcement agency which accepts an application for a handgun license shall collect the following application fees:

(1) From a person applying for a four (4) year handgun license, a ten dollar ($10) application fee, five dollars ($5) of which shall be refunded if the license is not issued.

(2) From a person applying for a lifetime handgun license who does not currently possess a valid Indiana handgun license, a fifty dollar ($50) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

(3) From a person applying for a lifetime handgun license who currently possesses a valid Indiana handgun license, a forty dollar ($40) application fee, thirty dollars ($30) of which shall be refunded if the license is not issued.

Except as provided in subsection (h), the fee shall be deposited into the law enforcement agency's firearms training fund or other appropriate training activities fund and used by the agency to train law enforcement officers in the proper use of firearms or in other law enforcement duties, or to purchase firearms, firearm related equipment, or body armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers employed by the law enforcement agency. The state board of accounts shall establish rules for the proper accounting and expenditure of funds collected under this subsection.

(c) The officer to whom the application is made shall ascertain the applicant's name, full address, length of residence in the community, whether the applicant's residence is located within the limits of any city or town, the applicant's occupation, place of business or employment, criminal record, if any, and convictions (minor traffic offenses excepted), age, race, sex, nationality, date of birth, citizenship, height, weight, build, color of hair, color of eyes, scars and marks, whether the applicant has previously held an Indiana license to carry a handgun and, if so, the serial number of the license and year issued, whether the applicant's license has ever been suspended or revoked, and if so, the year and reason for the suspension or revocation, and the applicant's reason for desiring a license. The officer to whom the application is

made shall conduct an investigation into the applicant's official records and verify thereby the applicant's character and reputation, and shall in addition verify for accuracy the information contained in the application, and shall forward this information together with the officer's recommendation for approval or disapproval and one (1) set of legible and classifiable fingerprints of the applicant to the superintendent.

(d) The superintendent may make whatever further investigation the superintendent deems necessary. Whenever disapproval is recommended, the officer to whom the application is made shall provide the superintendent and the applicant with the officer's complete and specific reasons, in writing, for the recommendation of disapproval.

(e) If it appears to the superintendent that the applicant:

(1) has a proper reason for carrying a handgun;

(2) is of good character and reputation;

(3) is a proper person to be licensed; and

(4) is:

(A) a citizen of the United States; or

(B) not a citizen of the United States but is allowed to carry a firearm in the United States under federal law;

the superintendent shall issue to the applicant a qualified or an unlimited license to carry any handgun lawfully possessed by the applicant. The original license shall be delivered to the licensee. A copy shall be delivered to the officer to whom the application for license was made. A copy shall be retained by the superintendent for at least four (4) years in the case of a four (4) year license. The superintendent may adopt guidelines to establish a records retention policy for a lifetime license. A four (4) year license shall be valid for a period of four (4) years from the date of issue. A lifetime license is valid for the life of the individual receiving the license. The license of police officers, sheriffs or their deputies, and law enforcement officers of the United States government who have ~~*been honorably retired by a lawfully created pension board or its equivalent after*~~ twenty (20) or more years of service shall be valid for the life of these individuals. However, a lifetime license is automatically revoked if the license holder does not remain a proper person.

(f) At the time a license is issued and delivered to a licensee under subsection (e), the superintendent shall include with the license information concerning handgun safety rules that:

(1) neither opposes nor supports an individual's right to bear arms; and

(2) is:

(A) recommended by a nonprofit educational organization that is dedicated to providing education on safe handling and use of firearms;

(B) prepared by the state police department; and

(C) approved by the superintendent.

The superintendent may not deny a license under this section because the information required under this subsection is unavailable at the time the superintendent would otherwise issue a license. The state police department may accept private donations or grants to defray the cost of printing and mailing the information required under this subsection.

(g) A license to carry a handgun shall not be issued to any person who:

(1) has been convicted of a felony;

(2) has had a license to carry a handgun suspended, unless the person's license has been reinstated;

(3) is under eighteen (18) years of age;

(4) is under twenty-three (23) years of age if the person has been adjudicated a delinquent child for an act that would be a felony if committed by an adult; or

(5) has been arrested for a Class A or Class B felony for an offense committed before July 1, 2014, for a Level 1, Level 2, Level 3, or Level 4 felony for an offense committed after June 30, 2014, or any other felony that was committed while armed with a deadly weapon or that involved the use of violence, if a court has found probable cause to believe that the person committed the offense charged.

In the case of an arrest under subdivision (5), a license to carry a handgun may be issued to a person who has been acquitted of the specific offense charged or if the charges for the specific offense are dismissed. The superintendent shall prescribe all forms to be used in connection with the administration of this chapter.

(h) If the law enforcement agency that charges a fee under subsection (b) is a city or town law enforcement agency, the fee shall be deposited in the law enforcement continuing education fund established under IC 5-2-8-2.

(i) If a person who holds a valid license to carry a handgun issued under this chapter:

(1) changes the person's name;

(2) changes the person's address; or

(3) experiences a change, including an arrest or a conviction, that may affect the person's status as a proper person (as defined in IC 35-47-1-7) or otherwise disqualify the person from holding a license;

the person shall, not later than thirty (30) days after the date of a change described under subdivision (3), and not later than sixty (60) days after the date of the change described under subdivision (1) or (2), notify the superintendent, in writing, of the event described under subdivision (3) or, in the case of a change under subdivision (1) or (2), the person's new name or new address.

(j) The state police shall indicate on the form for a license to carry a handgun the notification requirements of subsection (i).

(k) The state police department shall adopt rules under IC 4-22-2 to:

(1) implement an electronic application system under subsection (a); *and*

(2) expedite the processing of an application made by a person described in ~~*IC 35-47-2-2.1(b).*~~ **section 2.1(b) of this chapter.**

Rules adopted under this section must require the superintendent to keep on file one (1) set of classifiable and legible fingerprints from every person who has received a license to carry a handgun so that a person who applies to renew a license will not be required to submit an additional set of fingerprints.

(l) Except as provided in subsection (m), for purposes of IC 5-14-3-4(a)(1), the following information is confidential, may not be published, and is not open to public inspection:

(1) Information submitted by a person under this section to:

(A) obtain; or

(B) renew;

a license to carry a handgun.

(2) Information obtained by a federal, state, or local government entity in the course of an investigation concerning a person who applies to:

(A) obtain; or

(B) renew;

a license to carry a handgun issued under this chapter.

(3) The name, address, and any other information that may be used to identify a person who holds a license to carry a handgun issued under this chapter.

(m) Notwithstanding subsection (l):

(1) any information concerning an applicant for or a person who holds a license to carry a handgun issued under this chapter may be released to a federal, state, or local government entity:

(A) for law enforcement purposes; or

(B) to determine the validity of a license to carry a handgun; and

(2) general information concerning the issuance of licenses to carry handguns in Indiana may be released to a person conducting journalistic or academic research, but only if all personal information that could disclose the identity of any person who holds a license to carry a handgun issued under this chapter has been removed from the general information.

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

SECTION 336. IC 36-1-8-10, AS AMENDED BY P.L.127-2017, SECTION 15, AND AS AMENDED BY P.L.193-2017, SECTION 3, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) As used in this section, "board" means an administration, an agency, an authority, a board, a bureau, a commission, a committee, a council, a department, a division, an institution, an office, a service, or another similarly designated body of a political subdivision.

(b) Whenever a law or political subdivision's resolution requires that an appointment to a board be conditioned upon the political affiliation of the appointee, or that the membership of a board not exceed a stated number of members from the same political party, at the time of an appointment, one (1) of the following must apply to the appointee:

(1) The most recent primary election *in Indiana* in which the appointee voted was a primary election held by the party with which the appointee claims affiliation.

(2) If the appointee has never voted in a primary election *in Indiana,* the appointee ~~*claims a party affiliation.*~~

~~*(3) The appointee*~~ is certified as a member of that party by the party's county ~~*chairman*~~ *chair* for the county in which the appointee resides.

(c) If a certification by a county ~~*chairman*~~ **chair** *of a political party is required under subsection (b), the certification must be filed with the office of the circuit court clerk not later than the time the appointee's oath of office is filed with the clerk under IC 5-4-1. If the county* ~~*chairman's*~~ **chair's** *certification is not filed with the circuit court clerk's office as required by this subsection, the appointment is void.*

~~*(c)*~~ *(d)* Notwithstanding any other law, if the term of an appointed member of a board expires and the appointing authority does not make an appointment to fill the vacancy, *both of the following apply:*

(1) The member may continue to serve on the board for only ~~*sixty (60)*~~ *ninety (90)* days after the expiration date of the member's term.

(2) The county ~~*chairman*~~ **chair** *of the political party of the member whose term has expired shall make the appointment.*

SECTION 337. IC 36-2-7-10, AS AMENDED BY P.L.127-2017, SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The following definitions apply to this section:

(1) "Copy" means:

(A) transcribing or duplicating a document by handwriting, photocopy, xerography, or duplicating machine;

(B) duplicating electronically stored data onto a disk, tape, drum, or any other means of electronic data storage; or

(C) reproducing a document by any other means.

(2) "Mortgage" means a transfer of rights to real property, in a form substantially similar to that set forth in IC 32-29-1-5, with or without warranty from the grantor. The term does not include:

(A) a mortgage modification;

(B) a mortgage assignment; or

(C) a mortgage release.

(3) "Multiple transaction document" means a document containing two (2) or more transactions of the same type.

(4) "Record" or "recording" means the act of placing a document into the official records of the county recorder and includes the functions of filing and filing for record.

(b) The county recorder shall charge and collect the fees prescribed by this section for recording, filing, copying, and other services the recorder renders, and shall pay them into the county treasury at the end of each calendar month. The fees prescribed and collected under this section supersede all other recording fees required by law to be charged for services rendered by the county recorder.

(c) The county recorder shall charge the following:

(1) Twenty-five dollars ($25) for recording any deed or other instrument, other than a mortgage.

(2) Fifty-five dollars ($55) for recording any mortgage.

(3) For pages larger than eight and one-half (8 1/2) inches by fourteen (14) inches twenty-five dollars ($25) for the first page and five dollars ($5) for each additional page of any document the recorder records, if the pages are larger than eight and one-half (8 1/2) inches by fourteen (14) inches.

(4) If the county recorder has elected to attest to the release, partial release, or assignment of any mortgage, judgment, lien, or oil and gas lease contained on a multiple transaction document, the fee for each transaction after the first is seven dollars ($7) plus the amount provided in subdivision (1).

(5) For furnishing copies of records, the fee for each copy is:

(A) one dollar ($1) per page that is not larger than eleven (11) inches by seventeen (17) inches; and

(B) five dollars ($5) per page that is larger than eleven (11) inches by seventeen (17) inches.

(6) Five dollars ($5) for acknowledging or certifying to a document.

(7) A fee in an amount authorized by an ordinance adopted by the county legislative body for duplicating a computer tape, a computer disk, an optical disk, microfilm, or similar media. This fee may not cover making a handwritten copy or a photocopy or using xerography or a duplicating machine.

(8) This subdivision applies in a county only if at least one (1) unit in the county has established an affordable housing fund under IC 5-20-5-15.5 and the county fiscal body adopts an ordinance authorizing the fee described in this subdivision. An ordinance adopted under this subdivision may authorize the county recorder to charge a fee of ten dollars ($10) for each document the recorder records.

(9) This subdivision applies in a county containing a consolidated city that has established a housing trust fund under IC 36-7-15.1-35.5(e). This subdivision does not apply if the county fiscal body adopts a fee under section 10.7 of this chapter. The county fiscal body may adopt an ordinance authorizing the fee described in this subdivision. An ordinance adopted under this subdivision may authorize the county recorder to charge a fee of:

(A) two dollars and fifty cents ($2.50) for the first page; and

(B) one dollar ($1) for each additional page;

of each document the recorder records.

(d) This subsection does not apply in a county containing a consolidated city. Section 10.5 of this chapter applies to the deposit of fees collected under subsection (c)(1) in a county containing a consolidated city. The county recorder shall deposit the fees collected under subsection (c)(1) as follows:

(1) Eight dollars ($8) in the county general fund.

(2) Five dollars ($5) in the county surveyor's corner perpetuation fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).

(3) Ten dollars ($10) in the county recorder's records perpetuation fund established under subsection (f).

(4) One dollar ($1) in the county identification security protection fund established under IC 36-2-7.5-11.

(5) One dollar ($1) in the **county** elected officials training fund under IC 36-2-7-19.

(e) This subsection does not apply in a county containing a consolidated city. Section 10.5 of this chapter applies to the deposit of fees collected under subsection (c)(2) in a county containing a consolidated city. The county recorder shall deposit the fees collected under subsection (c)(2) as follows:

(1) Thirty-four dollars ($34) in the county general fund.

(2) Five dollars ($5) in the county surveyor's corner perpetuation fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).

(3) Eleven dollars and fifty cents ($11.50) in the county recorder's records perpetuation fund established under subsection (f).

(4) Two dollars and fifty cents ($2.50) with the county treasurer to be distributed in accordance with IC 24-9-9-3 and IC 24-9-9-4.

(5) One dollar ($1) in the county identification security protection fund established under IC 36-2-7.5-11.

(6) One dollar ($1) in the county elected officials training fund under IC 36-2-7-19.

(f) The county treasurer shall establish a county recorder's records perpetuation fund. The fund consists of all fees collected under this section for deposit in the fund and amounts transferred to the fund from the county identification security protection fund under IC 36-2-7.5-11. Except as provided in section 10.2 of this chapter, the county recorder may use any money in this fund without appropriation for:

(1) the preservation of records; and

(2) the improvement of record keeping systems and equipment;

within the control of the county recorder. Money from the fund may not be deposited or transferred into the county general fund and does not revert to the county general fund at the end of a fiscal year.

(g) The county recorder shall post the fees set forth in subsection (c) in a prominent place within the county recorder's office where the fee schedule will be readily accessible to the public.

(h) The county recorder may not charge or collect any fee for:

(1) recording an official bond of a public officer, a deputy, an appointee, or an employee; or

(2) performing any service under any of the following:

(A) IC 6-1.1-22-2(c).

(B) IC 8-23-7.

(C) IC 8-23-23.
(D) IC 10-17-2-3.
(E) IC 10-17-3-2.
(F) IC 12-14-13.
(G) IC 12-14-16.

(i) The state and its agencies and instrumentalities are required to pay the recording fees and charges that this section prescribes.

(j) This subsection applies to a county other than a county containing a consolidated city. The county treasurer shall distribute money collected by the county recorder under subsection (c)(8) as follows:

(1) Sixty percent (60%) of the money collected by the county recorder under subsection (c)(8) shall be distributed to the units in the county that have established an affordable housing fund under IC 5-20-5-15.5 for deposit in the fund. The amount to be distributed to a unit is the amount available for distribution multiplied by a fraction. The numerator of the fraction is the population of the unit. The denominator of the fraction is the population of all units in the county that have established an affordable housing fund. The population to be used for a county that establishes an affordable housing fund is the population of the county outside any city or town that has established an affordable housing fund.

(2) Forty percent (40%) of the money collected by the county recorder under subsection (c)(8) shall be distributed to the treasurer of state for deposit in the affordable housing and community development fund established under IC 5-20-4-7 for the purposes of the fund.

Money shall be distributed under this subsection before the sixteenth day of the month following the month in which the money is collected from the county recorder.

(k) This subsection applies to a county described in subsection (c)(9). The county treasurer shall distribute money collected by the county recorder under subsection (c)(9) as follows:

(1) Sixty percent (60%) of the money collected by the county recorder under subsection (c)(9) shall be deposited in the housing trust fund established under IC 36-7-15.1-35.5(e) for the purposes of the fund.

(2) Forty percent (40%) of the money collected by the county recorder under subsection (c)(9) shall be distributed to the treasurer of state for deposit in the affordable housing and

community development fund established under IC 5-20-4-7 for the purposes of the fund.

Money shall be distributed under this subsection before the sixteenth day of the month following the month in which the money is collected from the county recorder.

(l) The county recorder may also include a cross-reference or multiple cross-references identified in a document for recording under this section. For cross-references not otherwise required by statute or county ordinance, the person submitting the document for recording shall clearly identify on the front page of the instrument the specific cross-reference or cross-references to be included with the recorded documents.

SECTION 338. IC 36-2-7-10.1, AS AMENDED BY P.L.127-2017, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10.1. (a) The following definitions apply throughout this section:

(1) "Bulk form copy" means an aggregation of:

(A) copies of all recorded documents received by the county recorder for recording in a calendar day, week, month, or year;

(B) the indices for finding, retrieving, and viewing all recorded documents received by the county recorder for recording in a calendar day, week, month, or year; or

(C) **the items under** both clauses (A) and (B).

(2) "Bulk user" means an individual, a corporation, a partnership, a limited liability company, or an unincorporated association that receives bulk form copies under a contract with the county recorder.

(3) "Copy" means a reproduction, including an image of a recorded document or indices created by:

~~(1)~~ **(A)** duplicating electronically stored data onto a disk, tape, drum, or any other medium of electronic data storage; or

~~(2)~~ **(B)** reproducing on microfilm.

(4) "Indices" means all of the indexing information used by the county recorder for finding, retrieving, and viewing a recorded document.

(5) "Recorded document" means a writing, a paper, a document, a plat, a map, a survey, or anything else received at any time for recording or filing in the public records maintained by the county recorder or the county recorder's designee.

(b) A county executive shall establish by ordinance the manner and form in which the county recorder may provide bulk form copies to

bulk users. The ordinance must establish whether the county recorder may provide bulk form copies to a bulk user:

(1) on a disk, tape, drum, or any other medium of electronic data storage or microfilm;

(2) by electronically transmitting the copies using an electronic transfer process; or

(3) under both subdivisions (1) and (2).

(c) A bulk user must submit a written request to the county recorder that identifies the requested bulk form copies with reasonable particularity. Unless the request is refused under subsection ~~(h),~~ **(j),** upon receipt of a valid written request the county recorder or the county recorder's designee shall provide the bulk form copies to the bulk user by the method or methods established by ordinance. The bulk form copies shall be provided within a reasonable time after the later of the following events:

(1) The recorder's archival process is completed and bulk form copies become available in the county recorder's office.

(2) The bulk form user executes a contract that meets the requirements of subsection (g) with:

(A) the county recorder; and

(B) if the county recorder uses a third party to provide bulk copy services, the county recorder's designee.

The county recorder or the county recorder's designee shall work with reasonable diligence to ensure that bulk form copies are timely produced to the bulk user.

(d) The county recorder shall charge a fee for producing bulk form copies. Except as provided in subsection (e), the amount of the fee shall be as follows:

(1) Ten cents ($0.10) per page for a copy of a recorded document, including the instrument's book and page, if applicable.

(2) Ten cents ($0.10) per recorded document for a copy of the indices used by the county recorder for finding, retrieving, and viewing a recorded document.

(e) If the county executive makes a finding and determination that the costs incurred by the county recorder of producing bulk form copies, including applying a watermark or other protective feature, exceed the amount of the fee under subsection (d), the county executive may adopt an ordinance that establishes a greater fee in an amount not to exceed the following:

(1) Twenty cents ($0.20) per page for a copy of a recorded document, including the instrument's book and page, if applicable.

(2) Twenty cents ($0.20) per recorded document for a copy of the indices used by the county recorder for finding, retrieving, and viewing a recorded document.

If the county executive adopts an ordinance under this subsection, the county recorder shall charge the fee in the amount set by the ordinance, instead of the amount set forth in subsection (d).

(f) The fees charged by the county recorder are subject to the following requirements:

(1) The county recorder shall pay the fees into the county treasury at the end of each calendar month.

(2) The fees prescribed and collected under this section supersede all other fees for bulk form copies required by law to be charged for services rendered by the county recorder to bulk users.

(3) All revenue generated by the county recorder under this section shall be deposited in the county recorder's records perpetuation fund and used by the recorder in accordance with section 10(f) of this chapter.

(g) A bulk user must enter into a contract with the county recorder and if the county recorder uses a third party to provide bulk copy services, the county recorder's designee, in order to receive bulk form copies. The contract must be in writing and must require that the bulk user agree not to do any of the following:

(1) Except as provided in subsection (h), provide, transfer, or allow the transfer of any copy of a recorded document obtained by the bulk user under this section to a third party.

(2) Engage in unauthorized access to recorded documents.

(3) Engage in unauthorized alteration of recorded documents.

A contract required under this subsection may not include any restrictions on a bulk form user's use of the bulk form copies other than those contained in this section.

(h) A bulk user that is licensed under IC 27-1-15.6-6(d) or holds a certificate of authority under IC 27-7-3-6 may provide bulk form copies related to the specific order for a title search (as defined in IC 27-7-3-2) when operating as:

(1) a title plant for the issuance of title insurance (as defined in IC 27-7-3-2); or

(2) title company (as defined in IC 27-7-3-2).

A bulk user that meets the requirements of this subsection may charge its customers a fee for using the bulk form copies obtained by the bulk user that may not exceed the costs incurred by the bulk user for obtaining the bulk form copies. A bulk user that meets the requirements of this subsection may not resell, provide, transfer, or allow the transfer

of any copy of a recorded document, whether in bulk form or as individual copies or images, to any other bulk user or title plant.

(i) A bulk user that does not meet the requirements of subsection (h) is prohibited from selling, offering for sale, advertising for sale, soliciting a purchase of, loaning, giving away, allowing subscription service to, or otherwise transferring, providing, or allowing the transfer of bulk form copies for commercial purposes to a third party, whether the copies are in bulk form or individual copies or images.

(j) If a bulk user does not comply with a contract, the county recorder may terminate the contract, immediately stop providing bulk form copies to the bulk user, and refuse to provide the bulk form copies requested by the bulk user if all termination provisions and procedures in the contract have been met by the county recorder. The county recorder may refuse subsequent requests from a bulk user for bulk form copies in the following circumstances:

(1) The bulk user is a person that has had a previous bulk form copy contract terminated by the county recorder because the recorder determined that the bulk user failed to comply with the contract.

(2) The bulk user is a corporation or limited liability company in which a person has a majority or controlling interest and:

(A) the person requested bulk form copies under a previous contract with the county recorder; and

(B) the contract was terminated by the county recorder because the county recorder determined that the person failed to comply with the contract.

(k) This section does not apply to enhanced access under IC 5-14-3-3.

SECTION 339. IC 36-2-7-10.5, AS ADDED BY P.L.127-2017, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10.5. (a) This section applies only in a county containing a consolidated city.

(b) The county recorder shall deposit the fees collected under section 10(c)(1) of this chapter as follows:

(1) Nine dollars ($9) in the county general fund.

(2) Five dollars ($5) in the county surveyor's corner perpetuation fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).

(3) Ten dollars ($10) in the county recorder's records perpetuation fund established under section 10(f) of this chapter.

(4) Fifty cents ($0.50) in the county identification security protection fund established under IC 36-2-7.5-11.

(5) Fifty cents ($0.50) in the **county** elected officials training fund under IC 36-2-7-19.

(c) The county recorder shall deposit the fees collected under section 10(c)(2) of this chapter as follows:

(1) Thirty-five dollars ($35) in the county general fund.

(2) Five dollars ($5) in the county surveyor's corner perpetuation fund for use as provided under IC 21-47-3-3 or IC 36-2-12-11(e).

(3) Eleven dollars and fifty cents ($11.50) in the county recorder's records perpetuation fund established under section 10(f) of this chapter.

(4) Two dollars and fifty cents ($2.50) with the county treasurer to be distributed in accordance with IC 24-9-9-3 and IC 24-9-9-4.

(5) Fifty cents ($0.50) in the county identification security protection fund established under IC 36-2-7.5-11.

(6) Fifty cents ($0.50) in the **county** elected officials training fund under IC 36-2-7-19.

SECTION 340. IC 36-2-7-13, AS AMENDED BY P.L.112-2012, SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 13. The county fiscal body may grant to the county assessor, in addition to the compensation fixed under IC 36-2-5, a per diem for each day that the assessor is engaged in reassessment activities ~~under IC 6-1.1-4-4 or~~ under a reassessment plan prepared under IC 6-1.1-4-4.2. This section applies regardless of whether professional assessing services are provided under a contract to one (1) or more townships in the county.

SECTION 341. IC 36-3-2-10, AS AMENDED BY P.L.266-2013, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 10. (a) The general assembly finds the following:

(1) That the tax base of the consolidated city and the county have been significantly eroded through the ownership of tangible property by separate municipal corporations and other public entities that operate as private enterprises yet are exempt or whose property is exempt from property taxation.

(2) That to restore this tax base and provide a proper allocation of the cost of providing governmental services the legislative body of the consolidated city and county should be authorized to collect payments in lieu of taxes from these public entities.

(3) That the appropriate maximum payments in lieu of taxes would be the amount of the property taxes that would be paid if the tangible property were not subject to an exemption.

(b) As used in this section, the following terms have the meanings set forth in IC 6-1.1-1:

(1) Assessed value.
(2) Exemption.
(3) Owner.
(4) Person.
(5) Personal property.
(6) Property taxation.
(7) Tangible property.
~~(8) Township assessor.~~

(c) As used in this section, "PILOTS" means payments in lieu of taxes.

(d) As used in this section, "public entity" means any of the following government entities in the county:

(1) An airport authority operating under IC 8-22-3.
(2) A building authority operating under IC 36-9-13.
(3) A wastewater treatment facility.

(e) The legislative body of the consolidated city may adopt an ordinance to require a public entity to pay PILOTS at times set forth in the ordinance with respect to:

(1) tangible property of which the public entity is the owner or the lessee and that is subject to an exemption;
(2) tangible property of which the owner is a person other than a public entity and that is subject to an exemption under IC 8-22-3; or
(3) both.

The ordinance remains in full force and effect until repealed or modified by the legislative body.

(f) The PILOTS must be calculated so that the PILOTS may be in any amount that does not exceed the amount of property taxes that would have been levied by the legislative body for the consolidated city and county upon the tangible property described in subsection (e) if the property were not subject to an exemption from property taxation.

(g) PILOTS shall be imposed as are property taxes and shall be based on the assessed value of the tangible property described in subsection (e). Except as provided in subsection (l), the township assessor, or the county assessor if there is no township assessor for the township, shall assess the tangible property described in subsection (e) as though the property were not subject to an exemption. The public entity shall report the value of personal property in a manner consistent with IC 6-1.1-3.

(h) Notwithstanding any law to the contrary, a public entity is authorized to pay PILOTS imposed under this section from any legally available source of revenues. The public entity may consider these payments to be operating expenses for all purposes.

(i) PILOTS shall be deposited in the consolidated county fund and used for any purpose for which the consolidated county fund may be used.

(j) PILOTS shall be due as set forth in the ordinance and bear interest, if unpaid, as in the case of other taxes on property. PILOTS shall be treated in the same manner as taxes for purposes of all procedural and substantive provisions of law.

(k) PILOTS imposed on a wastewater treatment facility may be paid only from the cash earnings of the facility remaining after provisions have been made to pay for current obligations, including:

(1) operating and maintenance expenses;

(2) payment of principal and interest on any bonded indebtedness;

(3) depreciation or replacement fund expenses;

(4) bond and interest sinking fund expenses; and

(5) any other priority fund requirements required by law or by any bond ordinance, resolution, indenture, contract, or similar instrument binding on the facility.

(l) If the duties of the township assessor have been transferred to the county assessor as described in IC 6-1.1-1-24, a reference to the township assessor in this section is considered to be a reference to the county assessor.

SECTION 342. IC 36-4-3-7, AS AMENDED BY P.L.113-2010, SECTION 116, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7. (a) After an ordinance is adopted under section 3, 4, 5, or 5.1 of this chapter, it must be published in the manner prescribed by IC 5-3-1. Except as provided in subsection (b), ~~(c),~~ **(d),** or (f), in the absence of remonstrance and appeal under section 11 or 15.5 of this chapter, the ordinance takes effect at least ninety (90) days after its publication and upon the filing required by section 22(a) of this chapter.

(b) An ordinance described in subsection (d) or adopted under section 3, 4, 5, or 5.1 of this chapter may not take effect during the year preceding a year in which a federal decennial census is conducted. An ordinance that would otherwise take effect during the year preceding a year in which a federal decennial census is conducted takes effect January 1 of the year in which a federal decennial census is conducted.

(c) Subsections (d) and (e) apply to fire protection districts that are established after June 14, 1987.

(d) Except as provided in subsection (b), whenever a municipality annexes territory, all or part of which lies within a fire protection district (IC 36-8-11), the annexation ordinance (in the absence of remonstrance and appeal under section 11 or 15.5 of this chapter) takes effect the second January 1 that follows the date the ordinance is adopted and upon the filing required by section 22(a) of this chapter. The municipality shall:

(1) provide fire protection to that territory beginning the date the ordinance is effective; and

(2) send written notice to the fire protection district of the date the municipality will begin to provide fire protection to the annexed territory within ten (10) days of the date the ordinance is adopted.

(e) If the fire protection district from which a municipality annexes territory under subsection (d) is indebted or has outstanding unpaid bonds or other obligations at the time the annexation is effective, the municipality is liable for and shall pay that indebtedness in the same ratio as the assessed valuation of the property in the annexed territory (that is part of the fire protection district) bears to the assessed valuation of all property in the fire protection district, as shown by the most recent assessment for taxation before the annexation, unless the assessed property within the municipality is already liable for the indebtedness. The annexing municipality shall pay its indebtedness under this section to the board of fire trustees. If the indebtedness consists of outstanding unpaid bonds or notes of the fire protection district, the payments to the board of fire trustees shall be made as the principal or interest on the bonds or notes becomes due.

(f) This subsection applies to an annexation initiated by property owners under section 5.1 of this chapter in which all property owners within the area to be annexed petition the municipality to be annexed. Subject to subsections (b) and (d), and in the absence of an appeal under section 15.5 of this chapter, an annexation ordinance takes effect at least thirty (30) days after its publication and upon the filing required by section 22(a) of this chapter.

SECTION 343. IC 36-6-8-5, AS AMENDED BY P.L.112-2012, SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 5. (a) When performing the real property reassessment duties under ~~IC 6-1.1-4-4 or~~ a county's reassessment plan prepared under IC 6-1.1-4-4.2, a township assessor may receive per diem compensation, in addition to salary, at a rate fixed by the county fiscal body, for each day that the assessor is engaged in reassessment activities.

(b) Subsection (a) applies regardless of whether professional assessing services are provided to a township under contract.

SECTION 344. IC 36-7-14-39, AS AMENDED BY P.L.85-2017, SECTION 122, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 39. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a declaratory resolution adopted under section 15 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 39.3 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A declaratory resolution adopted under section 15 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but

for the adoption of the allocation provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

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

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2)

shall be allocated to the redevelopment district and, when collected, paid into an allocation fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds which are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 27 of this chapter.

(D) Pay the principal of and interest on bonds issued by the unit to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 25.2 of this chapter.

(G) Reimburse the unit for expenditures made by it for local public improvements (which include buildings, parking facilities, and other items described in section 25.1(a) of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) For property taxes first due and payable before January 1, 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the redevelopment commission. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and

IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; times

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 39.5 of this chapter (before its repeal) in the same year.

(J) Pay expenses incurred by the redevelopment commission for local public improvements that are in the allocation area or serving the allocation area. Public improvements include buildings, parking facilities, and other items described in section 25.1(a) of this chapter.

(K) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(L) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax

proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (K), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(M) Expend money and provide financial assistance as authorized in section 12.2(a)(27) of this chapter.

The allocation fund may not be used for operating expenses of the commission.

(4) Except as provided in subsection (g), before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to produce the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3), plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation of assessed value to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3) or lessors under section 25.3 of this chapter.

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3);

the commission shall submit to the legislative body of the unit its determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the redevelopment commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata portion of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. Those programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures

that they consider expedient for the implementation of this chapter. After each ~~general reassessment of real property in an area under IC 6-1.1-4-4 and after each~~ reassessment in an area under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection:

(1) may not include the effect of phasing in assessed value due to property tax abatements under IC 6-1.1-12.1;

(2) may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the ~~general reassessment, the~~ reassessment under the reassessment plan or the annual adjustment had not occurred; and

(3) may decrease base assessed value only to the extent that assessed values in the allocation area have been decreased due to annual adjustments or the reassessment under the reassessment plan.

Assessed value increases attributable to the application of an abatement schedule under IC 6-1.1-12.1 may not be included in the base assessed value of an allocation area. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

SECTION 345. IC 36-7-15.1-26, AS AMENDED BY P.L.180-2016, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 26. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 8 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means the following:

(1) If an allocation provision is adopted after June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing an economic development area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(2) If an allocation provision is adopted after June 30, 1997, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) If:

(A) an allocation provision adopted before June 30, 1995, in a declaratory resolution or an amendment to a declaratory resolution establishing a redevelopment project area expires after June 30, 1997; and

(B) after June 30, 1997, a new allocation provision is included in an amendment to the declaratory resolution;

the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision adopted after June 30, 1997, as adjusted under subsection (h).

(4) Except as provided in subdivision (5), for all other allocation areas, the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h).

(5) If an allocation area established in an economic development area before July 1, 1995, is expanded after June 30, 1995, the definition in subdivision (1) applies to the expanded part of the area added after June 30, 1995.

(6) If an allocation area established in a redevelopment project area before July 1, 1997, is expanded after June 30, 1997, the definition in subdivision (2) applies to the expanded part of the area added after June 30, 1997.

Except as provided in section 26.2 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property. However, upon approval by a resolution of the redevelopment commission adopted before June 1, 1987, "property taxes" also includes taxes imposed under IC 6-1.1 on depreciable personal property. If a redevelopment commission adopted before June 1, 1987, a resolution to include within the definition of property taxes, taxes imposed under IC 6-1.1 on depreciable personal property that has a useful life in excess of eight (8) years, the commission may by resolution determine the percentage of taxes imposed under IC 6-1.1 on all depreciable personal property that will be included within the definition of property taxes. However, the percentage included must not exceed twenty-five percent (25%) of the taxes imposed under IC 6-1.1 on all depreciable personal property.

(b) A resolution adopted under section 8 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or amendment that establishes an allocation provision must include a specific finding of fact, supported by evidence, that the adoption of the allocation provision will result in new property taxes in the area that would not have been generated but for the adoption of the allocation

provision. For an allocation area established before July 1, 1995, the expiration date of any allocation provisions for the allocation area is June 30, 2025, or the last date of any obligations that are outstanding on July 1, 2015, whichever is later. However, for an allocation area identified as the Consolidated Allocation Area in the report submitted in 2013 to the fiscal body under section 36.3 of this chapter, the expiration date of any allocation provisions for the allocation area is January 1, 2051. A declaratory resolution or an amendment that establishes an allocation provision after June 30, 1995, must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

(2) The excess of the proceeds of the property taxes imposed for the assessment date with respect to which the allocation and distribution is made that are attributable to taxes imposed after being approved by the voters in a referendum or local public question conducted after April 30, 2010, not otherwise included in subdivision (1) shall be allocated to and, when collected, paid

into the funds of the taxing unit for which the referendum or local public question was conducted.

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 19 of this chapter.

(D) Pay the principal of and interest on bonds issued by the consolidated city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 17.1 of this chapter.

(G) Reimburse the consolidated city for expenditures for local public improvements (which include buildings, parking facilities, and other items set forth in section 17 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

(J) Pay the costs of carrying out an eligible efficiency project (as defined in IC 36-9-41-1.5) within the unit that established the redevelopment commission. However, property tax proceeds may be used under this clause to pay the costs of carrying out an eligible efficiency project only if those property tax proceeds exceed the amount necessary to do the following:

(i) Make, when due, any payments required under clauses (A) through (I), including any payments of principal and interest on bonds and other obligations payable under this subdivision, any payments of premiums under this subdivision on the redemption before maturity of bonds, and any payments on leases payable under this subdivision.

(ii) Make any reimbursements required under this subdivision.

(iii) Pay any expenses required under this subdivision.

(iv) Establish, augment, or restore any debt service reserve under this subdivision.

(K) Expend money and provide financial assistance as authorized in section 7(a)(21) of this chapter.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus

the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the legislative body of the consolidated city, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(C) If:

(i) the amount of excess assessed value determined by the commission is expected to generate more than two hundred percent (200%) of the amount of allocated tax proceeds necessary to make, when due, principal and interest payments on bonds described in subdivision (3); plus

(ii) the amount necessary for other purposes described in subdivision (3) and subsection (g);

the commission shall submit to the legislative body of the unit the commission's determination of the excess assessed value that the commission proposes to allocate to the respective taxing units in the manner prescribed in subdivision (1). The legislative body of the unit may approve the commission's determination or modify the amount of the excess assessed value that will be allocated to the respective taxing units in the manner prescribed in subdivision (1).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half

(1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in the enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After ~~each general reassessment of real property in an area under IC 6-1.1-4-4 and after~~ each reassessment under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the ~~general reassessment,~~ reassessment under the reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines

subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

SECTION 346. IC 36-7-15.1-53, AS AMENDED BY P.L.184-2016, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 53. (a) As used in this section:

"Allocation area" means that part of a redevelopment project area to which an allocation provision of a resolution adopted under section 40 of this chapter refers for purposes of distribution and allocation of property taxes.

"Base assessed value" means:

(1) the net assessed value of all the property as finally determined for the assessment date immediately preceding the effective date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(2) to the extent that it is not included in subdivision (1), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Except as provided in section 55 of this chapter, "property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A resolution adopted under section 40 of this chapter on or before the allocation deadline determined under subsection (i) may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A resolution previously adopted may include an allocation provision by the amendment of that resolution on or before the allocation deadline determined under subsection (i) in accordance with the procedures required for its original adoption. A declaratory resolution or an amendment that establishes an allocation provision must be approved by resolution of the legislative body of the excluded city and must specify an expiration date for the allocation provision. For an allocation area established before July 1, 2008, the expiration date may not be more than thirty (30) years after the date on which the allocation provision is established. For an allocation area established

after June 30, 2008, the expiration date may not be more than twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues. However, with respect to bonds or other obligations that were issued before July 1, 2008, if any of the bonds or other obligations that were scheduled when issued to mature before the specified expiration date and that are payable only from allocated tax proceeds with respect to the allocation area remain outstanding as of the expiration date, the allocation provision does not expire until all of the bonds or other obligations are no longer outstanding. The allocation provision may apply to all or part of the redevelopment project area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

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

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the redevelopment district and, when collected, paid into a special fund for that allocation area that may be used by the redevelopment district only to do one (1) or more of the following:

(A) Pay the principal of and interest on any obligations payable solely from allocated tax proceeds that are incurred by the redevelopment district for the purpose of financing or refinancing the redevelopment of that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area.

(C) Pay the principal of and interest on bonds payable from allocated tax proceeds in that allocation area and from the special tax levied under section 50 of this chapter.

(D) Pay the principal of and interest on bonds issued by the excluded city to pay for local public improvements that are physically located in or physically connected to that allocation area.

(E) Pay premiums on the redemption before maturity of bonds payable solely or in part from allocated tax proceeds in that allocation area.

(F) Make payments on leases payable from allocated tax proceeds in that allocation area under section 46 of this chapter.

(G) Reimburse the excluded city for expenditures for local public improvements (which include buildings, park facilities, and other items set forth in section 45 of this chapter) that are physically located in or physically connected to that allocation area.

(H) Reimburse the unit for rentals paid by it for a building or parking facility that is physically located in or physically connected to that allocation area under any lease entered into under IC 36-1-10.

(I) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made within three (3) years after the date on which the investments that are the basis for the increment financing are made.

The special fund may not be used for operating expenses of the commission.

(4) Before June 15 of each year, the commission shall do the following:

(A) Determine the amount, if any, by which the assessed value of the taxable property in the allocation area for the most recent assessment date minus the base assessed value, when multiplied by the estimated tax rate of the allocation area, will exceed the amount of assessed value needed to provide the property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3) and subsection (g).

(B) Provide a written notice to the county auditor, the fiscal body of the county or municipality that established the department of redevelopment, the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area, and (in an electronic format) the department of local government finance. The notice must:

(i) state the amount, if any, of excess assessed value that the commission has determined may be allocated to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the commission has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the commission. The commission may not authorize an allocation to the respective taxing units under this subdivision if to do so would endanger the interests of the holders of bonds described in subdivision (3).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by any taxing unit after the effective date of the allocation provision of the resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the redevelopment district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the redevelopment district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the commission, reassess the taxable property situated upon

or in, or added to, the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and formulation of the budget, tax rate, and tax levy for each political subdivision in which the property is located, is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund the amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. A unit that has no obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) in the fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone. The unit that creates the special zone fund shall use the fund, based on the recommendations of the urban enterprise association, for one (1) or more of the following purposes:

(1) To pay for programs in job training, job enrichment, and basic skill development designed to benefit residents and employers in the enterprise zone. The programs must reserve at least one-half (1/2) of the enrollment in any session for residents of the enterprise zone.

(2) To make loans and grants for the purpose of stimulating business activity in the enterprise zone or providing employment for enterprise zone residents in an enterprise zone. These loans and grants may be made to the following:

(A) Businesses operating in the enterprise zone.

(B) Businesses that will move their operations to the enterprise zone if such a loan or grant is made.

(3) To provide funds to carry out other purposes specified in subsection (b)(3). However, where reference is made in subsection (b)(3) to the allocation area, the reference refers, for purposes of payments from the special zone fund, only to that part of the allocation area that is also located in the enterprise zone.

(h) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that they consider expedient for the implementation of this chapter. After each ~~general~~ reassessment of real property in an area ~~under IC 6-1.1-4-4 or reassessment~~ under a county's reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the redevelopment district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the redevelopment district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the redevelopment district under subsection (b)(3) than would otherwise have been received if the ~~general reassessment,~~ reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

(i) The allocation deadline referred to in subsection (b) is determined in the following manner:

(1) The initial allocation deadline is December 31, 2011.

(2) Subject to subdivision (3), the initial allocation deadline and subsequent allocation deadlines are automatically extended in increments of five (5) years, so that allocation deadlines subsequent to the initial allocation deadline fall on December 31, 2016, and December 31 of each fifth year thereafter.

(3) At least one (1) year before the date of an allocation deadline determined under subdivision (2), the general assembly may enact a law that:

(A) terminates the automatic extension of allocation deadlines under subdivision (2); and

(B) specifically designates a particular date as the final allocation deadline.

SECTION 347. IC 36-7-30-25, AS AMENDED BY P.L.95-2014, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 25. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base reuse area to which an allocation provision of a declaratory resolution adopted under section 10 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment thereto, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

Clause (C) applies only to allocation areas established in a military reuse area after June 30, 1997, and to the part of an allocation area that was established before June 30, 1997, and that is added to an existing allocation area after June 30, 1997.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 10 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 13 of this chapter. The allocation provision may apply to all or part of the military base reuse area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

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

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the military base reuse district and, when collected, paid into an allocation fund for that allocation area that may be used by the military base reuse district and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the military base reuse district or any other entity for the purpose of financing or refinancing military base reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the reuse authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) Pay expenses incurred by the reuse authority, any other department of the unit, or a department of another governmental entity for local public improvements or structures that are in the allocation area or directly serving or benefiting the allocation area, including expenses for the operation and maintenance of these local public improvements

or structures if the reuse authority determines those operation and maintenance expenses are necessary or desirable to carry out the purposes of this chapter.

(F) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(G) Expend money and provide financial assistance as authorized in section 9(a)(25) of this chapter.

Except as provided in clause (E), the allocation fund may not be used for operating expenses of the reuse authority.

(4) Except as provided in subsection (g), before July 15 of each year the reuse authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivision (3).

(B) Provide a written notice to the county auditor, the fiscal body of the unit that established the reuse authority, and the officers who are authorized to fix budgets, tax rates, and tax levies under IC 6-1.1-17-5 for each of the other taxing units that is wholly or partly located within the allocation area. The notice must:

(i) state the amount, if any, of excess property taxes that the reuse authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the reuse authority has determined that there are no excess property tax proceeds that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditor shall allocate to the respective taxing units the amount, if any, of excess property tax proceeds determined by the reuse authority. The reuse authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 19 of this chapter.

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the military base reuse district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base reuse district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the reuse authority, reassess the taxable property situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the unit that designated the allocation area shall create funds as specified in this subsection. A unit that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. Such a unit shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in

subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A unit that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The unit that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each ~~general~~ reassessment of real property in an area ~~under IC 6-1.1-4-4 or reassessment~~ under the county's reassessment plan under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base reuse district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base reuse district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base reuse district under subsection (b)(3) than would otherwise have been received if the ~~general reassessment,~~ reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

SECTION 348. IC 36-7-30.5-30, AS AMENDED BY P.L.95-2014, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 30. (a) The following definitions apply throughout this section:

(1) "Allocation area" means that part of a military base development area to which an allocation provision of a declaratory resolution adopted under section 16 of this chapter refers for purposes of distribution and allocation of property taxes.

(2) "Base assessed value" means:

(A) the net assessed value of all the property as finally determined for the assessment date immediately preceding the adoption date of the allocation provision of the declaratory resolution, as adjusted under subsection (h); plus

(B) to the extent that it is not included in clause (A) or (C), the net assessed value of any and all parcels or classes of parcels identified as part of the base assessed value in the declaratory resolution or an amendment to the declaratory resolution, as finally determined for any subsequent assessment date; plus

(C) to the extent that it is not included in clause (A) or (B), the net assessed value of property that is assessed as residential property under the rules of the department of local government finance, as finally determined for any assessment date after the effective date of the allocation provision.

(3) "Property taxes" means taxes imposed under IC 6-1.1 on real property.

(b) A declaratory resolution adopted under section 16 of this chapter before the date set forth in IC 36-7-14-39(b) pertaining to declaratory resolutions adopted under IC 36-7-14-15 may include a provision with respect to the allocation and distribution of property taxes for the purposes and in the manner provided in this section. A declaratory resolution previously adopted may include an allocation provision by the amendment of that declaratory resolution in accordance with the procedures set forth in section 18 of this chapter. The allocation provision may apply to all or part of the military base development area. The allocation provision must require that any property taxes subsequently levied by or for the benefit of any public body entitled to a distribution of property taxes on taxable property in the allocation area be allocated and distributed as follows:

(1) Except as otherwise provided in this section, the proceeds of the taxes attributable to the lesser of:

(A) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(B) the base assessed value;

shall be allocated to and, when collected, paid into the funds of the respective taxing units.

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

(3) Except as otherwise provided in this section, property tax proceeds in excess of those described in subdivisions (1) and (2) shall be allocated to the development authority and, when collected, paid into an allocation fund for that allocation area that may be used by the development authority and only to do one (1) or more of the following:

(A) Pay the principal of and interest and redemption premium on any obligations incurred by the development authority or any other entity for the purpose of financing or refinancing military base development or reuse activities in or directly serving or benefiting that allocation area.

(B) Establish, augment, or restore the debt service reserve for bonds payable solely or in part from allocated tax proceeds in that allocation area or from other revenues of the development authority, including lease rental revenues.

(C) Make payments on leases payable solely or in part from allocated tax proceeds in that allocation area.

(D) Reimburse any other governmental body for expenditures made for local public improvements (or structures) in or directly serving or benefiting that allocation area.

(E) For property taxes first due and payable before 2009, pay all or a part of a property tax replacement credit to taxpayers in an allocation area as determined by the development authority. This credit equals the amount determined under the following STEPS for each taxpayer in a taxing district (as defined in IC 6-1.1-1-20) that contains all or part of the allocation area:

STEP ONE: Determine that part of the sum of the amounts under IC 6-1.1-21-2(g)(1)(A), IC 6-1.1-21-2(g)(2), IC 6-1.1-21-2(g)(3), IC 6-1.1-21-2(g)(4), and IC 6-1.1-21-2(g)(5) (before their repeal) that is attributable to the taxing district.

STEP TWO: Divide:

(i) that part of each county's eligible property tax replacement amount (as defined in IC 6-1.1-21-2 (before its repeal)) for that year as determined under IC 6-1.1-21-4 (before its repeal) that is attributable to the taxing district; by

(ii) the STEP ONE sum.

STEP THREE: Multiply:

(i) the STEP TWO quotient; by

(ii) the total amount of the taxpayer's taxes (as defined in IC 6-1.1-21-2 (before its repeal)) levied in the taxing district that have been allocated during that year to an allocation fund under this section.

If not all the taxpayers in an allocation area receive the credit in full, each taxpayer in the allocation area is entitled to receive the same proportion of the credit. A taxpayer may not receive a credit under this section and a credit under section 32 of this chapter (before its repeal) in the same year.

(F) Pay expenses incurred by the development authority for local public improvements or structures that were in the allocation area or directly serving or benefiting the allocation area.

(G) Reimburse public and private entities for expenses incurred in training employees of industrial facilities that are located:

(i) in the allocation area; and

(ii) on a parcel of real property that has been classified as industrial property under the rules of the department of local government finance.

However, the total amount of money spent for this purpose in any year may not exceed the total amount of money in the allocation fund that is attributable to property taxes paid by the industrial facilities described in this clause. The reimbursements under this clause must be made not more than three (3) years after the date on which the investments that are the basis for the increment financing are made.

(H) Expend money and provide financial assistance as authorized in section 15(26) of this chapter.

The allocation fund may not be used for operating expenses of the development authority.

(4) Except as provided in subsection (g), before July 15 of each year the development authority shall do the following:

(A) Determine the amount, if any, by which property taxes payable to the allocation fund in the following year will exceed the amount of property taxes necessary to make, when due, principal and interest payments on bonds described in subdivision (3) plus the amount necessary for other purposes described in subdivisions (2) and (3).

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

(i) state the amount, if any, of the excess property taxes that the development authority has determined may be paid to the respective taxing units in the manner prescribed in subdivision (1); or

(ii) state that the development authority has determined that there is no excess assessed value that may be allocated to the respective taxing units in the manner prescribed in subdivision (1).

The county auditors shall allocate to the respective taxing units the amount, if any, of excess assessed value determined by the development authority. The development authority may not authorize a payment to the respective taxing units under this subdivision if to do so would endanger the interest of the holders of bonds described in subdivision (3) or lessors under section 24 of this chapter. Property taxes received by a taxing unit under this subdivision before 2009 are eligible for the property tax replacement credit provided under IC 6-1.1-21 (before its repeal).

(c) For the purpose of allocating taxes levied by or for any taxing unit or units, the assessed value of taxable property in a territory in the allocation area that is annexed by a taxing unit after the effective date of the allocation provision of the declaratory resolution is the lesser of:

(1) the assessed value of the property for the assessment date with respect to which the allocation and distribution is made; or

(2) the base assessed value.

(d) Property tax proceeds allocable to the military base development district under subsection (b)(3) may, subject to subsection (b)(4), be irrevocably pledged by the military base development district for payment as set forth in subsection (b)(3).

(e) Notwithstanding any other law, each assessor shall, upon petition of the development authority, reassess the taxable property

situated upon or in or added to the allocation area, effective on the next assessment date after the petition.

(f) Notwithstanding any other law, the assessed value of all taxable property in the allocation area, for purposes of tax limitation, property tax replacement, and the making of the budget, tax rate, and tax levy for each political subdivision in which the property is located is the lesser of:

(1) the assessed value of the property as valued without regard to this section; or

(2) the base assessed value.

(g) If any part of the allocation area is located in an enterprise zone created under IC 5-28-15, the development authority shall create funds as specified in this subsection. A development authority that has obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish an allocation fund for the purposes specified in subsection (b)(3) and a special zone fund. The development authority shall, until the end of the enterprise zone phase out period, deposit each year in the special zone fund any amount in the allocation fund derived from property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) from property located in the enterprise zone that exceeds the amount sufficient for the purposes specified in subsection (b)(3) for the year. The amount sufficient for purposes specified in subsection (b)(3) for the year shall be determined based on the pro rata part of such current property tax proceeds from the part of the enterprise zone that is within the allocation area as compared to all such current property tax proceeds derived from the allocation area. A development authority that does not have obligations, bonds, or leases payable from allocated tax proceeds under subsection (b)(3) shall establish a special zone fund and deposit all the property tax proceeds in excess of those described in subsection (b)(1) and (b)(2) that are derived from property in the enterprise zone in the fund. The development authority that creates the special zone fund shall use the fund (based on the recommendations of the urban enterprise association) for programs in job training, job enrichment, and basic skill development that are designed to benefit residents and employers in the enterprise zone or for other purposes specified in subsection (b)(3), except that where reference is made in subsection (b)(3) to an allocation area it shall refer for purposes of payments from the special zone fund only to that part of the allocation area that is also located in the enterprise zone. The programs shall reserve at least one-half (1/2) of their enrollment in any session for residents of the enterprise zone.

(h) After each ~~general~~ reassessment of real property in an area ~~under IC 6-1.1-4-4 or reassessment~~ under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the military base development district under this section. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the military base development district under this section. However, the adjustments under this subsection may not include the effect of property tax abatements under IC 6-1.1-12.1, and these adjustments may not produce less property tax proceeds allocable to the military base development district under subsection (b)(3) than would otherwise have been received if the ~~general reassessment,~~ reassessment under the county's reassessment plan or annual adjustment had not occurred. The department of local government finance may prescribe procedures for county and township officials to follow to assist the department in making the adjustments.

SECTION 349. IC 36-7-32-19, AS AMENDED BY P.L.112-2012, SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 19. (a) The state board of accounts and department of local government finance shall make the rules and prescribe the forms and procedures that the state board of accounts and department of local government finance consider appropriate for the implementation of an allocation area under this chapter.

(b) After each ~~general~~ reassessment of real property in an area ~~under IC 6-1.1-4-4 or reassessment~~ under a reassessment plan prepared under IC 6-1.1-4-4.2, the department of local government finance shall adjust the base assessed value one (1) time to neutralize any effect of the reassessment of the real property in the area on the property tax proceeds allocated to the certified technology park fund under section 17 of this chapter. After each annual adjustment under IC 6-1.1-4-4.5, the department of local government finance shall adjust the base assessed value to neutralize any effect of the annual adjustment on the property tax proceeds allocated to the certified technology park fund under section 17 of this chapter.

SECTION 350. IC 36-7.5-4-1, AS AMENDED BY P.L.229-2017, SECTION 39, AND AS AMENDED BY P.L.248-2017, SECTION 6, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) The development board shall establish and administer a development authority fund.

(b) The development authority fund consists of the following:

(1) Riverboat admissions tax revenue, riverboat wagering tax revenue, or riverboat incentive payments received by a city or county described in IC 36-7.5-2-3(b) and transferred by the county or city to the fund.

(2) Local income tax revenue dedicated to economic development purposes by a county or city and transferred by the county or city to the fund.

(3) Amounts distributed under IC 8-15-2-14.7.

(4) Food and beverage tax revenue deposited in the fund under IC 6-9-36-8.

(5) Funds received from the federal government.

(6) Appropriations to the fund by the general assembly.

(7) Other local revenue appropriated to the fund by a political subdivision.

(8) Amounts transferred to the fund under IC 36-7.5-4.5.

~~(8)~~ *(9)* Gifts, donations, and grants to the fund.

(c) The development authority shall establish a development authority fund. The development board shall establish and administer a general account, a lease rental account, and such other accounts in the fund as are necessary or appropriate to carry out the powers and duties of the development authority. Except as otherwise provided by law, ~~or~~ agreement with holders of any obligations of the development authority, *or subsection (d),* all money transferred to the development authority fund under subsection (b)(1), (b)(2), and (b)(4) shall be deposited in the lease rental account and used only for the payment of or to secure the payment of obligations of an eligible political subdivision under a lease entered into by an eligible political subdivision and the development authority under this chapter. ~~*However, any money*~~ *Money* deposited in the lease rental account and not ~~*used for the purposes of this subsection*~~ *pledged to payment of any existing or future leases or reasonably necessary for the purposes of this article* ~~*shall*~~ *may* be returned by the treasurer of the development authority to the respective counties and cities that contributed the money to the development authority.

(d) If the amount of money transferred to the development authority fund under subsection (b)(1), (b)(2), and (b)(4) for deposit in the lease rental account in any one (1) calendar year is greater than an amount equal to:

(1) one and twenty-five hundredths (1.25); multiplied by

(2) the total of the highest annual debt service on any bonds then outstanding to their final maturity date, which have been issued

under this article and are not secured by a lease, plus the highest annual lease payments on any leases to their final maturity, which are then in effect under this article;

all or a portion of the excess may instead be deposited in the general account.

(e) Except as otherwise provided by law or agreement with the holders of obligations of the development authority, all other money and revenues of the development authority may be deposited in the general account or the lease rental account at the discretion of the development board. Money on deposit in the lease rental account may be used only to make rental payments on leases entered into by the development authority under this article. Money on deposit in the general account may be used for any purpose authorized by this article.

(f) The development authority fund shall be administered by the development authority.

(g) Money in the development authority fund shall be used by the development authority to carry out this article and does not revert to any other fund.

SECTION 351. IC 36-7.6-3-2, AS AMENDED BY P.L.178-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 2. (a) A development authority may do any of the following:

(1) Finance, improve, construct, reconstruct, renovate, purchase, lease, acquire, and equip land and projects that are of regional importance.

(2) Lease land or a project to an eligible political subdivision.

(3) Finance and construct additional improvements to projects or other capital improvements owned by the development authority and lease them to or for the benefit of an eligible political subdivision.

(4) Construct or reconstruct highways, roads, and bridges.

(5) Acquire land or all or a part of one (1) or more projects from an eligible political subdivision by purchase or lease and lease the land or projects back to the eligible political subdivision, with any additional improvements that may be made to the land or projects.

(6) Acquire all or a part of one (1) or more projects from an eligible political subdivision by purchase or lease to fund or refund indebtedness incurred on account of the projects to enable the eligible political subdivision to make a savings in debt service obligations or lease rental obligations or to obtain relief from covenants that the eligible political subdivision considers to be unduly burdensome.

(7) Make loans, loan guarantees, and grants or provide other financial assistance to or on behalf of the following:

(A) A commuter transportation district.

(B) An airport authority.

(C) A regional transportation authority. A loan, a loan guarantee, a grant, or other financial assistance under this clause may be used by a regional transportation authority for acquiring, improving, operating, maintaining, financing, and supporting the following:

(i) Bus services (including fixed route services and flexible or demand-responsive services) that are a component of a public transportation system.

(ii) Bus terminals, stations, or facilities or other regional bus authority projects.

(D) A county.

(E) A municipality.

(8) Provide funding to assist a railroad that is providing commuter transportation services in a county containing territory included in the development authority.

(9) Provide funding to assist an airport authority located in a county containing territory included in the development authority in the construction, reconstruction, renovation, purchase, lease, acquisition, and equipping of an airport facility or airport project.

(10) Provide funding for intermodal transportation projects and facilities.

(11) Provide funding for regional trails and greenways.

(12) Provide funding for economic development projects.

(13) Provide funding for regional transportation infrastructure projects under IC 36-9-43.

(14) Hold, use, lease, rent, purchase, acquire, and dispose of by purchase, exchange, gift, bequest, grant, condemnation (subject to subsection (d)), lease, or sublease, on the terms and conditions determined by the development authority, any real or personal property.

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

(16) Make or enter into all contracts and agreements necessary or incidental to the performance of the development authority's duties and the execution of the development authority's powers under this article.

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

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

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

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

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

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

(b) Projects funded by a development authority must be of regional importance.

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

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

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

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

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

(d) A development authority may exercise the power of eminent domain as provided in subsections ~~(a)(13)~~ **(a)(14)** and (c) concerning a particular property only if that exercise of the power of eminent domain is approved by:

(1) the legislative body of the municipality in which the property is located; or

(2) the legislative body of the county in which the property is located, if the property is not located within a municipality.

SECTION 352. IC 36-9-43-8, AS ADDED BY P.L.229-2017, SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 8. (a) The development board of a regional development authority may negotiate and enter into a supplemental funding agreement with the Indiana department of transportation or a political subdivision to contribute local matching funds to the Indiana department of transportation or political subdivision, to be used by the Indiana department of transportation or the political subdivision to pay a part or all of the nonfederal share of the costs necessary to carry out a regional transportation infrastructure project, including the construction or reconstruction of a state highway or bypass or an interstate highway in a manner that will increase an existing state highway's traffic capacity within the boundaries of the counties participating in the regional development authority.

(b) A supplemental funding agreement must contain at least the following provisions:

(1) The Indiana department of transportation or the political subdivision must commit to using money it receives under a supplemental funding agreement only for projects located within a county or municipality participating in the regional development authority.

(2) The source of the money committed and pledged by a regional developmental authority for local funding under a supplemental funding agreement shall be from funds provided to the regional development **authority** under section 9 of this chapter or from other funds provided to the regional development authority for purposes of this chapter.

(3) The supplemental funding agreement must be signed by all members of the regional development authority and the Indiana department of transportation.

(4) The regional development authority must agree to be responsible to pay all cost increases or change orders associated with the project or projects using eligible local funding sources.

(5) The Indiana department of transportation shall treat and prosecute all projects in the same manner as other federal-aid projects or local federal-aid projects, and shall let projects in accordance with its usual procedures.

(6) For projects involving federal-aid funds, land acquisition activities, if any, must be completed in accordance with all applicable federal laws and regulations. The Indiana department of transportation is responsible for acquiring any real property

needed for regional transportation infrastructure projects on state highways.

(c) The Indiana department of transportation may establish a cap on contributions to local matching funds under this section. If the department establishes a cap, the cap may be aggregated to reflect the number of members, including cities and counties, of the regional development authority applying for matching funds.

SECTION 353. P.L.232-2017, SECTION 45, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2000 (RETROACTIVE)]: SECTION 45. (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to an assessment date occurring after January 1, 2000, and before March 1, 2013.

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

(1) that was conveyed to an eligible taxpayer in 1999 or 2008;

(2) on which property taxes were imposed for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates; and

(3) that would have been eligible for an exemption from property taxation under IC 6-1.1-10-16 for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates if an exemption application had been properly and timely filed under IC 6-1.1 for the real property.

(d) As used in this SECTION, "qualified taxpayer" refers to:

(1) a nonprofit corporation; or

(2) an owner of property used in accordance with ~~IC 6-1.1-12-16(a).~~ **IC 6-1.1-10-16(a).**

(e) A qualified taxpayer may, before September 1, 2017, file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION and IC 6-1.1-10-16 for eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

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

(g) If a qualified taxpayer files the property tax exemption applications under subsection (e), the following apply:

(1) The property tax exemption for the eligible property shall be allowed and granted for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates

by the county assessor and county auditor of the county in which the eligible property is located.

(2) The qualified taxpayer is not required to pay any property taxes, penalties, or interest with respect to the eligible property exempted under this SECTION for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates.

(3) If the eligible property was placed on the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5 or was otherwise subject to a tax sale under IC 6-1.1-24 and IC 6-1.1-25 because one (1) or more installments of property taxes due for the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid:

(A) the county auditor shall remove the eligible property from the list certified under IC 6-1.1-24-1 or IC 6-1.1-24-1.5; and

(B) a tax deed may not be issued under IC 6-1.1-25 for the eligible property for any tax sale of the eligible property under IC 6-1.1-24 and IC 6-1.1-25 that was held because one (1) or more installments of property taxes due for the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates were not timely paid.

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

(i) To the extent the qualified taxpayer has paid any property taxes, penalties, or interest with respect to the eligible property for the 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012 assessment dates, the qualified taxpayer is entitled to a refund of the amounts paid. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by an qualified taxpayer under this subsection before September 1, 2017, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.

(j) This SECTION expires July 1, 2020.

SECTION 354. [EFFECTIVE UPON PASSAGE] **(a) This act may be referred to as the "technical corrections bill of the 2018 general assembly".**

(b) The phrase "technical corrections bill of the 2018 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, 2018.

SECTION 355. [EFFECTIVE UPON PASSAGE] **(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 2018 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, 2018.

SECTION 356. **An emergency is declared for this act.**

President of the Senate

President Pro Tempore

Speaker of the House of Representatives

Governor of the State of Indiana

Date: _____ Time: _____