Journal of the House

State of Indiana

122nd General Assembly *Second Regular Session*

Seventh Day **Tuesday Afternoon** **January 18, 2022**

The invocation was offered by Pastor Tim Lindsey from the Public Servant's Prayer.

The House convened at 1:30 p.m. with Speaker Todd M. Huston in the Chair.

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

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

Abbott
Andrade
Austin
Aylesworth
Baird
Barrett
Bartels
Bartlett
Bauer, M
Behning
Borders
Boy
Brown, T.
Campbell
Carbaugh
Cherry
Clere
Cook ☐
Davis
Davisson
DeVon
DeLaney
Dvorak
Eberhart
Ellington
Engleman
Errington
Fleming
Frye
GiaQuinta
Goodrich
Gore
Gutwein
Hamilton
Harris
Hatcher ☐
Hatfield
Heaton
Heine
Hostettler
Jackson
Jacob
Jeter
Johnson
Jordan
Judy
Karickhoff ☐
King
Klinker
Lauer
Ledbetter
Lehe
Lehman
Leonard
Lindauer
Lucas
Lyness
Manning
May
Mayfield
McNamara ☐
Miller
Moed
Morris
Morrison
Moseley
Negele
Nisly
O'Brien
Olthoff
Pack
Payne
Pfaff
Pierce
Porter
Prescott
Pressel
Pryor
Rowray
Saunders
Schaibley
Shackleford
Slager
Smaltz
Smith, V. ☐
Snow
Soliday
Speedy ☐
Steuerwald
Summers
Teshka ☐
Thompson
Torr
VanNatter
Vermilion
Wesco
J. Young
Zent ☐
Ziemke
Mr. Speaker

Roll Call 17: 92 present; 8 excused. The Speaker announced a quorum in attendance. [*NOTE*: ☐ *indicates those who were excused*.]

HOUSE MOTION

Mr. Speaker: I move that when we do adjourn, we adjourn until Thursday, January 20, 2022, at 10:00 a.m.

LEHMAN

The motion was adopted by a constitutional majority.

REPORTS FROM COMMITTEES

COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1034, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 2, after line 3, begin a new paragraph and insert:

"**(c) A lien resulting from a taxpayer agreement described in subsection (a) will have the priority of real property taxes described in IC 6-1.1-22-13 and may be enforced and collected in all respects as real property taxes.**".

and when so amended that said bill do pass.

(Reference is to HB 1034 as introduced.)

BROWN T, Chair

Committee Vote: yeas 20, nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Veterans Affairs and Public Safety, to which was referred House Bill 1071, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1071 as introduced.)

Committee Vote: Yeas 10, Nays 0.

FRYE R, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Financial Institutions and Insurance, to which was referred House Bill 1092, has had the

same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 11, line 24, after "that," insert "**for compensation,**".

Page 11, between lines 33 and 34, begin a new line double block indented and insert:

"**(C) A partner, officer, director, or employee of a person that controls, is controlled by, or is under common control with an investment adviser or a federal covered investment adviser.**

(D) An individual excluded by a rule adopted or order issued under this article.".

Page 16, after line 11, begin a new paragraph and insert:

"SECTION 9. IC 24-4.4-1-202.5, AS AMENDED BY P.L.175-2019, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 202.5. (1) If a person licensed or required to be licensed by the department to engage in mortgage transactions also engages in activities of a loan broker described in IC 23-2.5, the activities of a loan broker are subject to the following sections of the Indiana Code and any rules adopted to implement these sections:

(a) IC 23-2.5-8-1, **except for IC 23-2.5-8-1(b)(2).**

(b) IC 23-2.5-8-2.

(c) IC 23-2.5-11-15(b) and IC 23-2.5-11-15(c).

(d) IC 23-2.5-11-17.

(e) IC 23-2.5-8-3.

(f) IC 23-2.5-8-4 through IC 23-2.5-8-9.

(g) IC 23-2.5-8-10.

(h) IC 23-2.5-10-1.

(i) IC 23-2.5-9-1, except for IC 23-2.5-9-1(2)(B).

(j) IC 23-2.5-11-16.

(2) Loan broker business transactions engaged in by persons licensed or required to be licensed by the department to engage in mortgage transactions are subject to examination by the department and to the examination fees described in IC 24-4.4-2-402(8)(c). The department may cooperate with the securities division of the office of the secretary of state in the department's examination of loan broker business transactions and may use the securities division's examiners to conduct examinations.

SECTION 10. IC 24-4.5-3-501.5, AS AMENDED BY P.L.175-2019, SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 501.5. (1) If a person licensed or required to be licensed under section 502.1 of this chapter also engages in activities of a loan broker described in IC 23-2.5, the activities of a loan broker are subject to the following sections of the Indiana Code and any rules adopted to implement these sections:

(a) IC 23-2.5-8-1, **except for IC 23-2.5-8-1(b)(2).**

(b) IC 23-2.5-8-2.

(c) IC 23-2.5-11-15(b) and IC 23-2.5-11-15(c).

(d) IC 23-2.5-11-17.

(e) IC 23-2.5-8-3.

(f) IC 23-2.5-8-4 through IC 23-2.5-8-9.

(g) IC 23-2.5-8-10.

(h) IC 23-2.5-10-1.

(i) IC 23-2.5-9-1, except for IC 23-2.5-9-1(2)(B).

(j) IC 23-2.5-11-16.

(2) Loan broker business transactions engaged in by persons licensed or required to be licensed under section 502.1 of this chapter are subject to examination by the department and to the examination fees described in section 503(8)(b) of this chapter. The department may cooperate with the securities division of the office of the secretary of state in the department's examination of loan broker business transactions and may use the securities division's examiners to conduct examinations.

SECTION 11. IC 26-1-9.1-502, AS AMENDED BY P.L.54-2011, SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 502. (a) Subject to subsection (b), a financing statement is sufficient only if it:

(1) provides the name of the debtor;

(2) provides the name of the secured party or a representative of the secured party; and

(3) indicates the collateral covered by the financing statement.

(b) Except as otherwise provided in IC 26-1-9.1-501(b), to be sufficient, a financing statement that covers as-extracted collateral or timber to be cut, or which is filed as a fixture filing and covers goods that are or are to become fixtures, must satisfy subsection (a) and also:

(1) indicate that it covers this type of collateral;

(2) indicate that it is to be filed in the real property records;

(3) provide a description of the real property to which the collateral is related that is sufficient to give constructive notice of a mortgage under the law of this state if the description were contained in a record of the mortgage of the real property; and

(4) if the debtor does not have an interest of record in the real property, provide the name of a record owner.

(c) A record of a mortgage is effective, from the date of recording, as a financing statement filed as a fixture filing or as a financing statement covering as-extracted collateral or timber to be cut only if:

(1) the record indicates the goods or accounts that it covers;

(2) the goods are or are to become fixtures related to the real property described in the record or the collateral is related to the real property described in the record and is as-extracted collateral or timber to be cut;

(3) the record satisfies the requirements for a financing statement in this section, but:

(A) the record need not indicate that it is to be filed in the real property records; and

(B) the record sufficiently provides the name of a debtor who is an individual if it provides the individual name of the debtor or the surname and first personal name of the debtor, even if the debtor is an individual to whom IC 26-1-9.1-503(a)(4) applies; and

(4) the record is recorded.

(d) A financing statement may be filed before a security agreement is made or a security interest otherwise attaches.

(e) To the extent that IC 36-2-11-15 applies to require the identification of the preparer of a financing statement, the failure of the financing statement to identify the preparer does not affect the sufficiency of the financing statement.

~~(f) This subsection does not apply to a financing statement described in IC 26-1-9.1-706. Not later than thirty (30) days after the date the financing statement is filed, the secured party that files the financing statement shall furnish a copy of the financing statement to the debtor. The secured party has the burden of establishing compliance with this subsection. The failure of the secured party to comply with this subsection does not affect the sufficiency or effectiveness of the financing statement. A person who fails to comply with this subsection is subject to IC 26-1-9.1-625.~~

SECTION 12. IC 26-1-9.1-625 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 625. (a) If it is established that a secured party is not proceeding in accordance with IC 26-1-9.1, a court may order or restrain collection, enforcement, or disposition of collateral on appropriate terms and conditions.

(b) Subject to subsections (c), (d), and (f), a person is liable for damages in the amount of any loss caused by a failure to comply with IC 26-1-9.1. Loss caused by a failure to comply may include loss resulting from the debtor's inability to obtain, or increased costs of, alternative financing.

(c) Except as otherwise provided in IC 26-1-9.1-628:

(1) a person that, at the time of the failure, was a debtor, was an obligor, or held a security interest in or other lien on the collateral may recover damages under subsection (b) for its loss; and

(2) if the collateral is consumer goods, a person that was a debtor or a secondary obligor at the time a secured party failed to comply with IC 26-1-9.1-601 through IC 26-1-9.1-628 may recover for that failure in any event an amount not less than the credit service charge plus ten percent (10%) of the principal amount of the obligation or the time-price differential plus ten percent (10%) of the cash price.

(d) A debtor whose deficiency is eliminated under IC 26-1-9.1-626 may recover damages for the loss of any surplus. However, a debtor or secondary obligor whose deficiency is eliminated or reduced under IC 26-1-9.1-626 may not otherwise recover under subsection (b) for noncompliance with the provisions of IC 26-1-9.1-601 through IC 26-1-9.1-628 relating to collection, enforcement, disposition, or acceptance.

(e) In addition to any damages recoverable under subsection (b), the debtor, consumer obligor, or person named as a debtor in a filed record, as applicable, may recover five hundred dollars ($500) in each case from a person that:

(1) fails to comply with IC 26-1-9.1-208;

(2) fails to comply with IC 26-1-9.1-209;

(3) files a record that the person is not entitled to file under IC 26-1-9.1-509(a);

(4) fails to cause the secured party of record to file or send a termination statement as required by IC 26-1-9.1-513(a) or IC 26-1-9.1-513(c);

(5) fails to comply with IC 26-1-9.1-616(b)(1) and whose failure is part of a pattern or consistent with a practice, of noncompliance; **or**

(6) fails to comply with IC 26-1-9.1-616(b)(2). ~~or~~

~~(7) fails to comply with IC 26-1-9.1-502(f).~~

(f) A debtor or consumer obligor may recover damages under subsection (b) and, in addition, five hundred dollars ($500) in each case from a person that, without reasonable cause, fails to comply with a request under IC 26-1-9.1-210. A recipient of a request under IC 26-1-9.1-210 that never claimed an interest in the collateral or obligations that are the subject of a request under that section has a reasonable excuse for failure to comply with the request within the meaning of this subsection.

(g) If a secured party fails to comply with a request regarding a list of collateral or a statement of account under IC 26-1-9.1-210, the secured party may claim a security interest only as shown in the list or statement included in the request as against a person that is reasonably misled by the failure.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1092 as introduced.)

and when so amended that said bill do pass.

CARBAUGH, Chair

Committee Vote: yeas 11, nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Financial Institutions and Insurance, to which was referred House Bill 1238, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 4, delete lines 33 through 35.

Page 5, between lines 37 and 38, begin a new paragraph and insert:

"SECTION 3. IC 27-1-30.4 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

Chapter 30.4. Commercial Group Property and Casualty Insurance

Sec. 1. As used in this chapter, "property and casualty insurance" means the types of insurance described in IC 27-1-5-1, Class 2 and Class 3.

Sec. 2. As used in this chapter, "property and casualty insurance company" means a company authorized to make one (1) or more types of property or casualty insurance.

Sec. 3. An insurer authorized under IC 27-1-3-20 to transact business as a property and casualty insurance company may provide commercial property and casualty insurance coverage on a group basis.

Sec. 4. The commissioner may adopt rules under IC 4-22-2 to implement and administer this chapter.".

Page 6, delete lines 41 through 42, begin a new paragraph and insert:

"SECTION 7. IC 27-5.1-2-6 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 6. A farm mutual insurance company with an annual direct written premium of more than ~~ten million dollars ($10,000,000)~~ **fifteen million dollars ($15,000,000)** may not function as a farm mutual insurance company and shall be regulated as a domestic mutual insurance company described in IC 27-1-6-15.".

Delete pages 7 through 8.

Page 9, delete lines 1 through 21, begin a new paragraph and insert:

"SECTION 8. IC 27-8-14.8-3, AS AMENDED BY P.L.36-2020, SECTION 2, IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 3. **(a) As used in this section, "follow-up colonoscopy" means a colonoscopy that is performed as a follow-up to a colorectal cancer screening test, other than a colonoscopy, that is assigned a grade of "A" or "B" by the United States Preventive Services Task Force and for which the result was positive.**

~~(a)~~ **(b)** Except as provided in subsection ~~(d),~~ **(e),** an insurer shall provide coverage for colorectal cancer examinations and laboratory tests for cancer for any nonsymptomatic insured in any accident and sickness insurance policy that the insurer issues in Indiana or issues for delivery in Indiana. **Except as provided in subsection (f), covered services must include:**

(1) a colorectal cancer screening test assigned either an "A" or "B" grade by the United States Preventive Services Task Force; and

(2) a follow-up colonoscopy.

~~(b)~~ **(c)** For an insured who is:

(1) at least forty-five (45) years of age; or

(2) less than forty-five (45) years of age and at high risk for colorectal cancer;

the coverage required under this section must meet the requirements set forth in subsection ~~(c),~~ **(d),** except as provided in subsection ~~(c).~~ **(f).**

~~(c)~~ **(d)** An insured may not be required to pay an additional annual deductible or coinsurance for the colorectal cancer examination and laboratory testing benefit required by this section that is greater than an annual deductible or coinsurance established for similar benefits under the accident and sickness insurance policy under which the insured is covered. If the accident and sickness insurance policy does not cover a similar benefit, a deductible or coinsurance for the colorectal cancer examination and laboratory testing benefit may not be set at a level that materially diminishes the value of the colorectal cancer examination and laboratory testing benefit.

~~(d)~~ **(e)** In the case of an accident and sickness insurance policy that is not employer based, the insurer shall offer to provide the coverage described in this section.

~~(e)~~ **(f)** ~~The requirements imposed under this section do not apply to~~ A high deductible health plan, as defined by Section 223 of the Internal Revenue Code, ~~High deductible health plans described in this subsection may not excuse~~ **may impose** a deductible requirement ~~with respect to colorectal cancer screening in a manner~~ **for a follow-up colonoscopy if the requirements imposed under subsection (b)(2) would be** inconsistent with Section 223(c)(2)(C) of the Internal Revenue Code.

SECTION 9. IC 27-13-7-17, AS AMENDED BY P.L.36-2020, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 17. (a) As used in this section, "colorectal cancer testing" means examinations and laboratory tests for cancer for any nonsymptomatic enrollee.

(b) As used in this section, "follow-up colonoscopy" means a colonoscopy that is performed as a follow-up to a colorectal cancer screening test, other than a colonoscopy, that is assigned a grade of "A" or "B" by the United States Preventive Services Task Force and for which the result was positive.

~~(b)~~ **(c)** Except as provided in subsection ~~(e),~~ **(f),** a health maintenance organization issued a certificate of authority in Indiana shall provide colorectal cancer testing, **including:**

(1) a colorectal cancer screening test assigned either an "A" or "B" grade by the United States Preventive Services Task Force; and

(2) a follow-up colonoscopy.

as a covered service under every group contract that provides coverage for basic health care services.

~~(c)~~ **(d)** For an enrollee who is:

(1) at least forty-five (45) years of age; or

(2) less than forty-five (45) years of age and at high risk for colorectal cancer;

the colorectal cancer testing required under this section must meet the requirements set forth in subsection ~~(d),~~ **(e),** except as provided in subsection ~~(f).~~ **(g).**

~~(d)~~ **(e)** An enrollee may not be required to pay a copayment for the colorectal cancer testing benefit required by this section that is greater than a copayment established for similar benefits under the group contract under which the enrollee is entitled to services. If the group contract does not cover a similar covered service, the copayment for the colorectal cancer testing benefit may not be set at a level that materially diminishes the value of the colorectal cancer testing benefit.

~~(e)~~ **(f)** In the case of coverage that is not employer based, the health maintenance organization is required only to offer to provide colorectal cancer testing as a covered service under a proposed group contract providing coverage for basic health care services.

~~(f)~~ **(g)** ~~The requirements imposed under this section do not apply to~~ A high deductible health plan, as defined by Section 223 of the Internal Revenue Code, ~~High deductible health plans described in this subsection may not excuse~~ **may impose** a deductible requirement ~~with respect to colorectal cancer screening in a manner~~ **for a follow-up colonoscopy if the requirements imposed under subsection (c)(2) would be** inconsistent with Section 223(c)(2)(C) of the Internal Revenue Code.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1238 as introduced.)

and when so amended that said bill do pass.

CARBAUGH, Chair

Committee Vote: yeas 12, nays 0.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Veterans Affairs and Public Safety, to which was referred House Bill 1274, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1274 as introduced.)

Committee Vote: Yeas 9, Nays 0.

FRYE R, Chair

Report adopted.

HOUSE BILLS ON SECOND READING

Pursuant to House Rule 143.1 , the following bills which had no amendments filed, were read a second time by title and ordered engrossed: House Bills 1062, 1063, 1079, 1081, 1140, 1144, 1157, 1205, 1208, 1211 and 1222.

Representatives Summers and Bartlett, who had been present, are now excused.

ENGROSSED HOUSE BILLS ON THIRD READING

Engrossed House Bill 1111

Representative Soliday called down Engrossed House Bill 1111 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning utilities.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 18: yeas 89, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsor: Senator Koch.

Representatives Bartlett and Summers, who had been excused, are now present.

Engrossed House Bill 1093

Representative Behning called down Engrossed House Bill 1093 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning education and to make an appropriation.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 19: yeas 91, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsors: Senators Raatz and Buchanan.

Engrossed House Bill 1059

Representative Bartels called down Engrossed House Bill 1059 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning public safety.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 20: yeas 89, nays 2. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsors: Senators Garten and Messmer.

Engrossed House Bill 1045

Representative Heine called down Engrossed House Bill 1045 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 21: yeas 91, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsor: Senator Holdeman.

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

Representative Hatcher, who had been excused is now present.

Engrossed House Bill 1011

Representative Aylesworth called down Engrossed House Bill 1011 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning local government.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 22: yeas 90, nays 0. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsor: Senator Niemeyer.

Representative Shackleford, who had been excused is now present.

Engrossed House Bill 1001

Representative Lehman called down Engrossed House Bill 1001 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning health.

The bill was read a third time by sections and placed upon its passage. The question was, Shall the bill pass?

Roll Call 23: yeas 58., nays 35. The bill was declared passed. The question was, Shall the title of the bill remain the title of the act? There being no objection, it was so ordered. The Clerk was directed to inform the Senate of the passage of the bill. Senate sponsors: Senators Messmer and Charbonneau.

REPORTS FROM COMMITTEES

COMMITTEE REPORT

Mr. Speaker: Your Committee on Agriculture and Rural Development, to which was referred House Bill 1021, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1021 as introduced.)

Committee Vote: Yeas 9, Nays 0.

LEHE, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Elections and Apportionment, to which was referred House Bill 1173, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, delete lines 1 through 17, begin a new paragraph and insert:

"SECTION 1. IC 3-5-4-12, AS AMENDED BY P.L.193-2021, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 12. **(a) This section applies only if the costs to a county to enter into an agreement required by this section can be paid from money:**

(1) received from the federal government and permitted to be spent for this purpose; or

(2) appropriated by the general assembly for this purpose.

~~(a)~~ **(b)** Each county shall enter into an agreement with the secretary of state to use a threat intelligence and enterprise security company designated by the secretary of state to provide hardware, software, and services to:

(1) investigate cybersecurity attacks;

(2) protect against malicious software; and

(3) analyze information technology security risks.

~~(b)~~ **(c)** The agreement to provide services to a county under this section:

(1) has no effect on any threat intelligence and enterprise security service provided to the county by any other agreement with a provider or by any county employee or contractor; and

(2) must be designed to complement any existing service agreement or service used by the county;

when the county enters into the agreement.

(d) This section expires January 1, ~~2023.~~ **2028.**".

Delete pages 2 through 6.

Page 7, delete lines 1 through 6, begin a new paragraph and insert:

"SECTION 2. IC 3-11-4-2, AS AMENDED BY P.L.278-2019, SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 2. (a) A voter who wants to vote by absentee ballot must apply to the county election board for an official absentee ballot. Except as provided in subsection (b), the voter must sign the absentee ballot application.

(b) If a voter with disabilities is unable to sign the absentee ballot application and the voter has not designated an individual to serve as attorney in fact for the voter, the voter may designate an individual eligible to assist the voter under IC 3-11-9-2(a) to sign the application on behalf of the voter and add the individual's name to the application. If an individual applies for an absentee ballot as the properly authorized attorney in fact for a voter, the attorney in fact must attach a copy of the power of attorney to the application and comply with subsection (d).

(c) A person may provide an individual with an application for an absentee ballot with the following information already printed or otherwise set forth on the application when provided to the individual:

(1) The name of the individual.

(2) The voter registration address of the individual.

(3) The mailing address of the individual.

(4) The date of birth of the individual.

(d) A person may not provide an individual with an application for an absentee ballot with the following information already printed or otherwise set forth on the application when provided to the individual:

(1) The address to which the absentee ballot would be mailed, if different from the voter registration address of the individual.

(2) In a primary election, the major political party ballot requested by the individual.

(3) In a primary or general election, the types of absentee ballots requested by the individual.

(4) The reason why the individual is entitled to vote an absentee ballot:

(A) by mail; or

(B) before an absentee voter board (other than an absentee voter board located in the office of the circuit court clerk or a satellite office);

in accordance with IC 3-11-4-18, IC 3-11-10-24, or IC 3-11-10-25.

(5) The voter identification number of the individual.

(e) If the county election board determines that an absentee ballot application does not comply with subsection (d), the board shall deny the application under section 17.5 of this chapter.

(f) This subsection applies only to an absentee ballot application submitted in an electronic format using a module of the computerized list under IC 3-7-26.3. In order for an individual to access the absentee ballot application, the individual shall provide either of the following:

(1) The individual's ten (10) digit Indiana driver's license number.

(2) The last four (4) digits of the individual's Social Security number.

~~(f)~~ **(g)** A person who assists an individual in completing any information described in subsection (d) on an absentee ballot application shall state under the penalties for perjury the following information on the application:

(1) The full name, residence and mailing address, and daytime and evening telephone numbers (if any) of the person providing the assistance.

(2) The date this assistance was provided.

(3) That the person providing the assistance has complied with Indiana laws governing the submission of absentee ballot applications.

(4) That the person has no knowledge or reason to believe that the individual submitting the application:

(A) is ineligible to vote or to cast an absentee ballot; or

(B) did not properly complete and sign the application.

When providing assistance to an individual, the person must, in the individual's presence and with the individual's consent, provide the information listed in subsection (d) if the individual is unable to do so.

~~(g)~~ **(h)** This subsection does not apply to an employee of the United States Postal Service or a bonded courier company acting in the individual's capacity as an employee of the United States Postal Service or a bonded courier company. A person who receives a completed absentee ballot application from the individual who has applied for the absentee ballot shall indicate on the application the date the person received the application, and file the application with the appropriate county election board or election division not later than:

(1) noon ten (10) days after the person receives the application; or

(2) the deadline set by Indiana law for filing the application with the board;

whichever occurs first. The election division, a county election board, or a board of elections and registration shall forward an absentee ballot application to the county election board or board of elections and registration of the county where the individual resides.

~~(h)~~ **(i)** This subsection does not apply to an employee of the United States Postal Service or a bonded courier company acting in the individual's capacity as an employee of the United States Postal Service or a bonded courier company, or to the election division, a county election board, or a board of elections and registration. A person filing an absentee ballot application, other than the person's own absentee ballot application, must include an affidavit with the application. The affidavit must be signed by the individual who received the completed application from the applicant. The affidavit must be in a form prescribed by the election division. The form must include the following:

(1) A statement of the full name, residence and mailing address, and daytime and evening telephone numbers (if any) of the person submitting the application.

(2) A statement that the person filing the affidavit has complied with Indiana laws governing the submission of absentee ballot applications.

(3) The date (or dates) that the absentee ballot applications attached to the affidavit were received.

(4) A statement that the person has no knowledge or reason to believe that the individual whose application is to be filed:

(A) is ineligible to vote or to cast an absentee ballot; or

(B) did not properly complete and sign the application.

(5) A statement that the person is executing the affidavit under the penalties of perjury.

(6) A statement setting forth the penalties for perjury.

~~(i)~~ **(j)** The county election board shall record the date and time of the filing of the affidavit.".

Page 7, line 22, reset in roman "or fax".

Page 7, line 25, reset in roman "or fax,".

Page 7, line 34, reset in roman "(C) transmitted by fax;".

Page 7, line 35, reset in roman "(D)".

Page 7, line 35, delete "C".

Page 8, line 3, strike "2(h)" and insert "**2(i)**".

Page 8, delete lines 9 through 42, begin a new paragraph and insert:

"SECTION 4. IC 3-11-4-5.1, AS AMENDED BY P.L.193-2021, SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5.1. (a) The election division shall prescribe the form of an application for an absentee ballot.

(b) This subsection does not apply to the form for an absentee ballot application to be submitted by an absent uniformed services voter or overseas voter that contains a standardized oath for those voters. The form of the application for an absentee ballot must do all of the following:

(1) Require the applicant to swear to or affirm under the penalties of perjury that all of the information set forth on the application is true to the best of the applicant's knowledge and belief.

(2) Require a person who assisted with the completion of the application to swear to or affirm under the penalties of perjury the statements set forth in section ~~2(f)~~ **2(g)** of this chapter.

(3) Serve as a verified statement for a voter to indicate a change of name under IC 3-7-41. The form must require the applicant to indicate the applicant's previous name.

(4) Set forth the penalties for perjury.

(c) The form prescribed by the election division shall require that a voter who:

(1) requests an absentee ballot; and

(2) is eligible to vote in the precinct under IC 3-10-11 or IC 3-10-12;

must include the affidavit required by IC 3-10-11 or a written affirmation described in IC 3-10-12.

(d) The election division shall approve absentee ballot application forms that comply with this subsection and section ~~2(g)~~ **2(h)** of this chapter and permit the applicant to indicate a change of name under subsection (b). The form prescribed by the election division must request that a voter who requests an absentee ballot:

(1) provide the last four (4) digits of the voter's Social Security number; or

(2) state that the voter does not have a Social Security number.

The form must indicate that the voter's compliance with this request is optional.

(e) An application form submitted by a voter must comply with subsection (d).

(f) The form prescribed by the election division must include a statement that permits an applicant to indicate whether:

(1) the applicant has been certified and is currently a participant in the address confidentiality program under IC 5-26.5-2; and

(2) the applicant's legal address is the address set forth in the applicant's voter registration.

If the applicant confirms these statements, the applicant may indicate the address of the office of the attorney general as the address to which the absentee ballot is to be mailed.

(g) This subsection applies to an application to receive an absentee ballot:

(1) by mail under IC 3-11-10-24; or

(2) in the form of an application to vote before an absentee voter board under IC 3-11-10-25 at the voter's place of confinement or the residence of the voter.

If the voter wishes to submit an application under this section in an electronic format using a module of the statewide voter registration system, the voter must include a telephone number at which the voter can be reached to submit the application.

(h) The application form for an absentee ballot must enable the applicant to provide the applicant's electronic mail address. However, an applicant's failure to provide an electronic mail address is not a reason for denial of the absentee ballot application.".

Delete pages 9 through 14.

Page 15, delete lines 1 through 15.

Page 16, delete lines 15 through 42.

Page 17, delete lines 1 through 16, begin a new paragraph and insert:

"SECTION 5. IC 3-11-10-24, AS AMENDED BY P.L.109-2021, SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 24. (a) Except as provided in subsection (b), a voter who satisfies any of the following is entitled to vote by mail:

(1) The voter has a specific, reasonable expectation of being absent from the county **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** on election day during the entire twelve (12) hours that the polls are open.

(2) The voter will be absent from the precinct of the voter's residence **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** on election day, because of service as:

(A) a precinct election officer under IC 3-6-6;

(B) a watcher under IC 3-6-8, IC 3-6-9, or IC 3-6-10;

(C) a challenger or pollbook holder under IC 3-6-7; or

(D) a person employed by an election board to administer the election for which the absentee ballot is requested.

(3) The voter will be confined **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** on election day **during the entire twelve (12) hours that the polls are open** to the voter's residence, to a health care facility, or to a hospital because of an illness or injury. ~~during the entire twelve (12) hours that the polls are open.~~

(4) The voter is a voter with disabilities.

(5) The voter is an elderly voter.

(6) The voter is prevented from voting due to the voter's care of an individual confined to a private residence because of illness or injury **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** during the entire twelve (12) hours that the polls are open.

(7) The voter is scheduled to work at the person's regular place of employment **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** during the entire twelve (12) hours that the polls are open.

(8) The voter is eligible to vote under IC 3-10-11 or IC 3-10-12.

(9) The voter is prevented from voting due to observance of a religious discipline or religious holiday **during the period of time a voter may vote by absentee ballot before the board (as described in section 26 of this chapter) and** during the entire twelve (12) hours that the polls are open.

(10) The voter is an address confidentiality program participant (as defined in IC 5-26.5-1-6).

(11) The voter is a member of the Indiana National Guard deployed or on assignment inside Indiana or a public safety officer.

(12) The voter is a serious sex offender (as defined in IC 35-42-4-14(a)).

(13) The voter is prevented from voting due to the unavailability of transportation to the polls.

(b) An absent uniformed services voter or overseas voter is entitled to vote by mail using the combined absentee registration form and absentee ballot request approved under 52 U.S.C. 20301(b)(2).

(c) A county shall mail an absentee ballot to a voter under

this section by nonforwardable United States Postal Service mail.

(d) Except as provided in subsection (l), a voter with disabilities who:

(1) is unable to make a voting mark on the ballot or sign the absentee ballot secrecy envelope; and

(2) requests that the absentee ballot be delivered to an address within Indiana;

must vote before an absentee voter board under section 25(b) of this chapter.

(e) If a voter receives an absentee ballot by mail, the voter shall personally mark the ballot in secret and seal the marked ballot inside the envelope provided by the county election board for that purpose. The voter shall:

(1) deposit the sealed envelope in the United States mail for delivery to the county election board; or

(2) authorize a member of the voter's household, family listed in IC 3-6-6-7(a)(4), or the individual designated as the voter's attorney in fact to:

(A) deposit the sealed envelope in the United States mail; or

(B) deliver the sealed envelope in person to the county election board at:

(i) the office of the circuit court clerk or the office of the board of elections and registration under section 26 of this chapter;

(ii) a satellite office of the circuit court clerk designated under section 26.3 of this chapter; or

(iii) a satellite office of a vote center under IC 3-11-18.1-11.

A voter who delivers the sealed envelope under this clause may request a replacement absentee ballot under IC 3-11.5-4-2 and cast a replacement absentee ballot at an office or vote center described in items (i) through (iii).

(f) A county election board shall reject an absentee ballot deposited in a drop box or other container or location that is not under the physical control and supervision of the county election board when the ballot is deposited.

(g) If a drop box or other container is located in a building under the control of a political subdivision in which a document may be deposited for other purposes related to the office of the circuit court clerk or an office of any other political subdivision, the political subdivision in control of the drop box or container shall post a notice on or in a prominent location adjacent to the drop box or container saying substantially as follows: "Do not deposit a voted absentee ballot into this box or container. The absentee ballot will not be counted.".

(h) If an absentee ballot is deposited into a box or container in violation of subsection (f) or (g), the county election board shall mark the absentee ballot security envelope as rejected and, if possible, promptly notify the individual whose name appears on the security envelope containing the absentee ballot.

(i) If a member of the voter's household, family listed in IC 3-6-6-7(a)(4), or the voter's attorney in fact delivers the sealed envelope containing a voter's absentee ballot to the county election board, the individual delivering the ballot shall complete an affidavit in a form prescribed by the election division. The affidavit must contain the following information:

(1) The name and residence address of the voter whose absentee ballot is being delivered.

(2) A statement of the full name, residence and mailing address, and daytime and evening telephone numbers (if any) of the individual delivering the absentee ballot.

(3) A statement indicating whether the individual delivering the absentee ballot is a member of the voter's household, family listed in IC 3-6-6-7(a)(4), or is the attorney in fact for the voter. If the individual is the attorney in fact for the voter, the individual must attach a copy of the power of attorney for the voter, unless a copy of this document has already been filed with the county election board.

(4) The date and location at which the absentee ballot was delivered by the voter to the individual delivering the ballot to the county election board.

(5) A statement that the individual delivering the absentee ballot has complied with Indiana laws governing absentee ballots.

(6) A statement that the individual delivering the absentee ballot is executing the affidavit under the penalties of perjury.

(7) A statement setting forth the penalties for perjury.

(j) The county election board shall record the date and time that the affidavit under subsection (i) was filed with the board.

(k) After a voter has mailed or delivered an absentee ballot to the office of the county election board, the voter may not recast a ballot, except as provided in IC 3-11-4-17.7, IC 3-11.5-4-2, and IC 3-11.5-4-21.

(l) A voter with print disabilities may vote by using the system developed by the secretary of state under IC 3-11-4-6(k).".

Page 20, delete lines 20 through 42, begin a new paragraph and insert:

"SECTION 7. IC 3-11-10-26.1 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 26.1. Voting before an absentee voter board under section 26 of this chapter shall be referred to as "early voting" on all forms prescribed by the election division and in all communications with voters.**".

Delete pages 21 through 28.

Page 29, delete lines 1 through 31.

Page 31, delete lines 9 through 42.

Page 32, delete lines 1 through 9.

Renumber all SECTIONS consecutively.

(Reference is to HB 1173 as introduced.)

and when so amended that said bill do pass.

Committee Vote: yeas 9, nays 4.

WESCO, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Utilities, Energy and Telecommunications, to which was referred House Bill 1221, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 3, delete "As used in this section, "division"".

Page 1, delete lines 4 through 5.

Page 1, line 6, delete "(b)".

Page 1, run in lines 3 through 6.

Page 1, line 11, delete "(c)" and insert "**(b)**".

Page 1, line 15, delete "battery," and insert "**battery into the vehicle,**".

Page 1, line 16, delete "(d) A person" and insert "**(c) Subject to subsection (e), a person, including a joint agency (as defined in IC 8-1-2.2-2),**".

Page 1, line 17, delete "and".

Page 2, line 2, after "compensation;" insert "**and**".

Page 2, between lines 2 and 3, begin a new line blocked indented and insert:

"**(3) resells electricity exclusively for the charging of plug-in electric vehicles;**".

Page 2, line 4, delete "transaction," and insert "**transaction.**".

Page 2, delete lines 5 through 6.

Page 2, line 7, delete "(e) A person" and insert "**(d) Subject to subsections (c) and (e), a person, including a joint agency (as defined in IC 8-1-2.2-2),**".

Page 2, delete lines 18 through 41, begin a new paragraph

and insert:

"**(e) This section does not:**

(1) apply to or prohibit the lawful use of:

(A) an alternate energy production facility;

(B) a cogeneration facility; or

(C) a small hydro facility;

within the scope of IC 8-1-2.4 by a retail electric customer for the private provision of electrical energy to EV supply equipment at the customer's location in connection with the charging of electric vehicles;

(2) render:

(A) the owner or operator of a facility described in subdivision (1)(A) through (1)(C) a public utility; or

(B) the provision of electrical energy:

(i) by a facility described in subdivision (1)(A) through (1)(C); and

(ii) for the purpose described in subdivision (1);

a public utility service;

that is subject to regulation; or

(3) except for the exclusive purpose set forth in subsection (c)(3), authorize the sale of retail electric service to the general public.".

Page 7, line 9, delete "battery," and insert "**battery into the vehicle,**".

Page 7, line 30, after "program" insert "**capital**".

Page 7, line 32, after "program" insert "**capital**".

Page 8, line 16, delete "as identified by the electric utility in its proposal." and insert "**based on the evidence in the record of the proceeding.**".

Page 8, line 21, delete "program, as identified by the electric" and insert "**program, based on the evidence in the record of the proceeding.**".

Page 8, delete line 22.

Page 8, line 35, after "associated" insert "**capital**".

Page 8, line 38, after "of the" insert "**capital**".

Page 8, line 40, after "that the" insert "**capital**".

Page 9, delete lines 8 through 14.

Renumber all SECTIONS consecutively.

(Reference is to HB 1221 as introduced.)

and when so amended that said bill do pass.

Committee Vote: yeas 13, nays 0.

SOLIDAY, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Natural Resources, to which was referred House Bill 1249, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1249 as introduced.)

Committee Vote: Yeas 7, Nays 5.

EBERHART, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy, to which was referred House Bill 1298, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Delete AM129802, as adopted by the committee on public policy on January 12, 2022.

Page 5, line 5, after "section" delete "is subject to the".

Page 5, delete line 6.

Page 5, line 7, delete "(1) The ordinance".

Page 5, run in lines 5 through 8.

Page 5, line 9, delete "(2)".

Page 5, line 9, delete "expires one (1) year after the date the" and insert "**may not regulate a permittee's sale or service of alcoholic beverages. However, this section may not be construed to prohibit a legislative body from adopting an ordinance to regulate a farmers' market in a manner that does not regulate a permittee's sale or service of alcoholic beverages.**".

Page 5, delete lines 10 through 17, begin a new paragraph and insert:

"**(c) Nothing in this section may be interpreted to:**

(1) preclude an operator of a farmers' market from allowing more than one (1) permittee to sell and serve samples at the same farmers' market, if an ordinance is adopted that allows that permittee to sell and serve samples under:

(A) this section;

(B) IC 7.1-3-12-5.3 (farm wineries); or

(C) IC 7.1-3-27-8.3 (artisan distilleries); or

(2) require an operator of a farmers' market to allow breweries to sell and serve samples of beer at the farmers' market if an ordinance is adopted under this section.

(d) At a farmers' market held under this section, a sample size of beer may not exceed two (2) ounces.

(e) A brewery's sale and service at a farmers' market under this section does not count toward the maximum days that a brewery is permitted to participate in a trade show or exhibition under IC 7.1-3-2-7(5)(J).".

Page 8, line 35, after "section" delete "is subject to the".

Page 8, delete line 36.

Page 8, line 37, delete "(1) The ordinance".

Page 8, run in lines 35 through 38.

Page 8, line 39, delete "(2)".

Page 8, line 39, delete "expires one (1) year after the date the" and insert "**may not regulate a permittee's sale or service of alcoholic beverages. However, this section may not be construed to prohibit a legislative body from adopting an ordinance to regulate a farmers' market in a manner that does not regulate a permittee's sale or service of alcoholic beverages.**".

Page 8, delete lines 40 through 42, begin a new paragraph and insert:

"**(c) Nothing in this section may be interpreted to:**

(1) preclude an operator of a farmers' market from allowing more than one (1) permittee to sell and serve samples at the same farmers' market, if an ordinance is adopted that allows that permittee to sell and serve samples under:

(A) this section;

(B) IC 7.1-3-2-7.3 (breweries); or

(C) IC 7.1-3-27-8.3 (artisan distilleries); or

(2) require an operator of a farmers' market to allow farm wineries to sell and serve samples of wine at the farmers' market if an ordinance is adopted under this section.

(d) At a farmers' market held under this section, a sample size of:

(1) wine, other than hard cider, may not exceed one (1) ounce; and

(2) hard cider may not exceed two (2) ounces.

(e) A farm winery's sale and service at a farmers' market under this section does not count toward the maximum days that a farm winery is permitted to participate in a trade show or exhibition under IC 7.1-3-12-5(d).".

Page 9, delete lines 1 through 6, begin a new paragraph and insert:

"SECTION 5. IC 7.1-3-20-29, AS AMENDED BY P.L.150-2021, SECTION 4 AND P.L.194-2021, SECTION 46, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 29. (a) As used in this section, "food hall" means the premises:

(1) located within a retail shopping and food service

district; and

(2) to which a master permit is issued under this section.

(b) As used in this section, "master permit" means a food hall master permit issued under this section.

(c) Except as provided in subsection (d), the commission may issue a master permit, which is a three-way retailer's permit for on premises consumption, to a food hall located in a retail shopping and food service district that meets the following requirements:

(1) The district consists of an area that:

(A) has been redeveloped, renovated, or environmentally remediated in part with grants from the federal, state, or local government under IC 36-7-11; and

(B) is entirely located within an incorporated city or town.

(2) The district consists of land and a building or group of buildings that are part of a common development.

(3) The district is located within a locally designated historic district under IC 36-7-11 established by a city or town ordinance.

(4) The district contains at least one (1) building that:

(A) is on the list of the National Register for Historic Places or qualifies as a historic building worthy of preservation under IC 36-7-11; and

(B) has been approved for present commercial use by the local historic preservation commission of the city or town.

(d) Subsection (c)(3) and (c)(4) does not apply to a food hall that:

(1) is located within a certified technology park established under IC 36-7-32; and

(2) operates within a previously vacant building that was, or within a complex of buildings that were:

(A) placed in service at least twenty-five (25) years prior to the redevelopment of the building or buildings; and

(B) owned by a unit of local government or a public charitable trust prior to redevelopment.

(e) The commission may issue a master permit to the owner or developer of a food hall. The food hall constitutes a single permit premises that:

(1) contains not less than seven (7) distinct, nonaffiliated retail food and beverage vendors, each of which may apply for a food hall vendor permit under section 30 of this chapter; and

(2) has a seating capacity of the type traditionally designed for food and drink for at least one hundred (100) people.

(f) An applicant for a master permit shall post notice and appear in front of the local board in which the permit premises is situated. The local board shall determine the eligibility of the applicant under this section and hear evidence in support of or against the master permit location. A master permit may not be transferred to a location outside the food hall permit premises. A permit that is inactive for more than six (6) months shall revert back to the commission or may be deposited with the commission under IC 7.1-3-1.1 with the commission's permission.

(g) A master permit authorized by this section may be issued without regard to the proximity provisions of IC 7.1-3-21-11 or the quota provisions of IC 7.1-3-22.

(h) The commission may not require physical separation between a bar area and a dining area in a food hall.

SECTION 6. IC 7.1-3-27-5, AS AMENDED BY P.L.270-2017, SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5. (a) Except as provided in section 7 of this chapter, an applicant for an artisan distiller's permit must meet all the following requirements to be eligible for an artisan distiller's permit:

(1) The permit applicant must hold one (1) of the following permits for the ~~eighteen (18)~~ **six (6)** months immediately preceding the date of the application:

(A) A farm winery permit under IC 7.1-3-12.

(B) A brewer's permit issued under IC 7.1-3-2-2(b).

(C) A distiller's permit under IC 7.1-3-7.

(2) The permit applicant may not have more than one (1) violation of this title during the eighteen (18) months immediately preceding the date of the application.

(3) The permit applicant may not have any violation of this title during the twelve (12) month period immediately preceding the date of the permit application.

(b) As used in this subsection, "qualifying permit" means a farm winery, brewer's, or distiller's permit under subsection (a)(1)(A), (a)(1)(B), or (a)(1)(C) that is required in order to hold an artisan distiller's permit. The same persons must directly or indirectly own and control more than fifty percent (50%) of the entity that holds the qualifying permit and the artisan distiller's permit.".

Page 11, line 36, after "liquor" insert "**, liqueur, or cordials**".

Page 11, line 40, after "section" delete "is subject to the".

Page 11, delete line 41.

Page 11, line 42, delete "(1) The ordinance".

Page 11, run in line 40 through page 12, line 1.

Page 12, line 2, delete "(2)".

Page 12, line 2, delete "expires one (1) year after the date the" and insert "**may not regulate a permittee's sale or service of alcoholic beverages. However, this section may not be construed to prohibit a legislative body from adopting an ordinance to regulate a farmers' market in a manner that does not regulate a permittee's sale or service of alcoholic beverages.**".

Page 12, delete lines 3 through 10, begin a new paragraph and insert:

"**(c) Nothing in this section may be interpreted to:**

(1) preclude an operator of a farmers' market from allowing more than one (1) permittee to sell and serve samples at the same farmers' market, if an ordinance is adopted that allows that permittee to sell and serve samples under:

(A) this section;

(B) IC 7.1-3-2-7.3 (breweries); or

(C) IC 7.1-3-12-5.3 (farm wineries); or

(2) require an operator of a farmers' market to allow artisan distilleries to sell and serve samples of liquor, liqueur, or cordials at the farmers' market if an ordinance is adopted under this section.

(d) At a farmers' market held under this section, a sample size of:

(1) liqueur or cordials may not exceed one-half (1/2) ounce; and

(2) liquor may not exceed four-tenths (0.4) ounce.

A permittee may allow a customer to sample a combined total of two (2) liqueur, cordials, or liquor samples per day.

(e) An artisan distillery's sale and service at a farmers' market under this section does not count toward the maximum days that an artisan distillery is permitted to participate in a trade show or exhibition under IC 7.1-3-27-8(a)(9).

SECTION 8. IC 7.1-3-30 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

Chapter 30. Craft Manufacturer Hospitality Permit.

Sec. 1. The following terms apply throughout this chapter:

(1) "Craft manufacturer" means a person who holds:

(A) a small brewery permit under IC 7.1-3-2-7(5);

(B) a farm winery permit under IC 7.1-3-12; or

(C) an artisan distiller's permit under IC 7.1-3-27.

(2) "Holder" means the applicant for a craft

manufacturer hospitality permit.

(3) "Permittee" means a person who holds a permit under this title.

Sec. 2. (a) A holder may apply to the commission for a craft manufacturer hospitality permit.

(b) There is no fee for a craft manufacturer hospitality permit.

(c) The commission shall issue a craft manufacturer hospitality permit to a individual who applies under subsection (a).

Sec. 3. A craft manufacturer who obtains approval from a holder may do the following on the licensed premises of the holder:

(1) Display alcoholic beverages manufactured by the craft manufacturer.

(2) Allow customers to sample alcoholic beverages manufactured by the craft manufacturer.

(3) Sell alcoholic beverages in the manner permitted by IC 7.1-3-2-7(5)(J), IC 7.1-3-12-5(d), IC 7.1-3-27-8(a)(9).

SECTION 9. IC 7.1-5-8-4, AS AMENDED BY P.L.285-2019, SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 4. (a) It is a Class B misdemeanor for a person who owns or operates a private or public restaurant or place of public or private entertainment to knowingly or intentionally permit another person to come into the establishment with an alcoholic beverage for sale or gift, or for consumption in the establishment by that person or another, or to serve a setup to a person who comes into the establishment. However, the provisions of this section do not apply to the following:

(1) A private room hired by a guest of a bona fide club or hotel that holds a retail permit.

(2) A facility that is used in connection with the operation of a paved track that is used primarily in the sport of auto racing.

(3) An outdoor place of public entertainment that:

(A) has an area of at least four (4) acres and not more than six (6) acres;

(B) is located within one (1) mile of the White River;

(C) is owned and operated by a nonprofit corporation exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and

(D) is used primarily in connection with live music concerts.

(4) The holder of a craft manufacturer hospitality permit:

(A) in the manner allowed under IC 7.1-3-30; and

(B) who has obtained the approval of the person who owns or operates the private or public restaurant or place of public or private entertainment.

(b) An establishment operated in violation of this section is declared to be a public nuisance and subject to abatement as other public nuisances are abated under the provisions of this title.

(c) This section does not apply to a person who owns or operates a private or public restaurant or place of public or private entertainment where a qualified organization is conducting:

(1) an allowable event to which IC 7.1-3-6.1 applies, and the alcoholic beverage brought into the establishment is:

(A) in sealed bottles or cases; and

(B) donated to or purchased by the qualified organization to be offered as a prize in the allowable event; or

(2) a charity auction to which IC 7.1-3-6.2 applies, and the alcoholic beverage brought into the establishment is:

(A) in sealed bottles or cases; and

(B) donated to or purchased by the qualified organization to be offered for sale in the charity auction.

(d) This section does not apply to an art instruction studio under section 4.6 of this chapter.

SECTION 10. IC 7.1-5-8-5, AS AMENDED BY P.L.285-2019, SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 5. (a) This section does not apply to a person who, on or about a licensed premises, carries, conveys, or consumes beer or wine:

(1) described in IC 7.1-1-2-3(a)(4); and

(2) not sold or offered for sale.

(b) This section does not apply to a person at a facility that is used in connection with the operation of a track that is used primarily in the sport of auto racing.

(c) This section does not apply to a person at an outdoor place of public entertainment that:

(1) has an area of at least four (4) acres and not more than six (16) acres;

(2) is located within one (1) mile of the White River;

(3) is owned and operated by a nonprofit corporation exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and

(4) is used primarily in connection with live music concerts.

(d) This section does not apply to a person who brings wine into an art instruction studio or consumes wine that is brought into the art instruction studio in accordance with section 4.6 of this chapter.

(e) This section does not apply to the holder of a craft manufacturer hospitality permit:

(1) in the manner allowed under IC 7.1-3-30; and

(2) who has obtained the approval of the permittee of the licensed premises.

~~(c)~~ **(f)** It is a Class C misdemeanor for a person, for the person's own use, to knowingly carry on, convey to, or consume on or about the licensed premises of a permittee an alcoholic beverage that was not then and there purchased from that permittee.

SECTION 11. IC 7.1-5-8-6, AS AMENDED BY P.L.153-2015, SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 6. (a) It is a Class C misdemeanor for a person to knowingly carry liquor into a restaurant or place of public entertainment for the purpose of consuming it, displaying it, or selling, furnishing, or giving it away to another person on the premises, or for the purpose of having it served to himself or another person, then and there. It is a Class C misdemeanor to knowingly consume liquor brought into a public establishment in violation of this section.

(b) This section does not apply to a person at an outdoor place of public entertainment that:

(1) has an area of at least four (4) acres and not more than six (6) acres;

(2) is located within one (1) mile of the White River;

(3) is owned and operated by a nonprofit corporation exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and

(4) is used primarily in connection with live music concerts.

(c) This section does not apply to a person who carries liquor into a restaurant or place of public entertainment where a qualified organization is conducting:

(1) an allowable event to which IC 7.1-3-6.1 applies, and the liquor brought into the establishment is:

(A) in sealed bottles or cases; and

(B) donated to or purchased by the qualified organization to be offered as a prize in the allowable event; or

(2) a charity auction to which IC 7.1-3-6.2 applies, and the liquor brought into the establishment is:

(A) in sealed bottles or cases; and

(B) donated to or purchased by the qualified organization to be offered for sale in the charity auction.

(d) This section does not apply to the holder of a craft manufacturer hospitality permit:

(1) in the manner allowed under IC 7.1-3-30; and

(2) who has obtained the approval of the person who owns or operates the restaurant or place of public entertainment.

SECTION 12. [EFFECTIVE JULY 1, 2022] **(a) The commission shall amend 905 IAC 1-41-2 to conform to IC 7.1-3-20-29, as amended by this act.**

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

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

(d) This SECTION expires July 1, 2024.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1298 as introduced.)

and when so amended that said bill do pass.

Committee Vote: yeas 10, nays 0.

SMALTZ, Chair

Report adopted.

COMMITTEE REPORT

Mr. Speaker: Your Committee on Public Policy, to which was referred House Bill 1299, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to HB 1299 as introduced.)

Committee Vote: Yeas 7, Nays 2.

SMALTZ, Chair

Report adopted.

HOUSE BILLS ON SECOND READING

House Bill 1191

Representative Pursuant to House Rule 143, the author of House Bill 1191, Representative Karickhoff, granted consent to the coauthor, Representative Steuerwald, to call the bill down for second reading. Representative Steuerwald called down House Bill 1191 for second reading. The bill was read a second time by title.

HOUSE MOTION
(Amendment 1191–1)

Mr. Speaker: I move that House Bill 1191 be amended to read as follows:

Page 2, between lines 2 and 3, begin a new paragraph and insert:

"SECTION 3. IC 35-40-15 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]:

Chapter 15. Civil Penalty on Corporations Facilitating the Viewing of Child Pornographic Images

Sec. 1. As used in this chapter, "child pornographic image" means an image depicting a person who is less than eighteen (18) years of age.

Sec. 2. As used in this chapter, "image" has the meaning set forth in IC 35-42-4-4.

Sec. 3. The attorney general shall impose a civil penalty against any corporation with over ten billion dollars ($10,000,000,000) in total revenue if the attorney general finds that the corporation has transmitted, housed, hosted, made available, or in any way facilitated the viewing or seeing of child pornographic images.

Sec. 4. If the attorney general finds that a corporation has transmitted, housed, hosted, made available, or in any way facilitated the viewing or seeing of child pornographic images, the corporation must pay the State of Indiana a civil penalty of one million dollars ($1,000,000) per occurrence. The attorney general shall deposit all civil penalties collected under this chapter in the state general fund to be used for the purposes described in section 5 of this chapter. The attorney general shall impose civil penalties under this chapter on a quarterly basis.

Sec. 5. Money raised from civil penalties imposed under this chapter must be used to fund the attorney general's task force under section 6 of this chapter and as a dollar for dollar offset of taxes as follows:

(1) First, against the state adjusted gross income tax.

(2) Then against all other forms of taxes paid by Indiana residents.

Sec. 6. The attorney general shall create a task force with no less than twenty (20) full-time people to start with looking for an occurrence of a corporation facilitating the viewing or seeing of child pornographic images. The attorney general may add more people to the task force as funds from the civil penalty imposed under this chapter allow.

Sec. 7. The attorney general shall use the subpoena powers of the attorney general to gain information on all usage that result in the seeing of child pornographic images.

Sec. 8. A member of the public may report occurrences described in section 3 of this chapter to the attorney general's office and receive a cash reward of $5,000 per reported occurrence.

Sec. 9. A corporation subject to a civil penalty imposed under this chapter is entitled to a one (1) time appeal to a court appointed by the attorney general composed of:

(1) victims of human trafficking or child rape; and

(2) parents of victims of human trafficking or child rape.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1191 as printed January 13, 2022.)

JACOB

Motion withdrawn. The bill was ordered engrossed.

House Bill 1148

Representative Lehe called down House Bill 1148 for second reading. The bill was read a second time by title.

HOUSE MOTION
(Amendment 1148–1)

Mr. Speaker: I move that House Bill 1148 be amended to read as follows:

Page 6, delete lines 21 through 33, begin a new paragraph and insert:

"**(d) The Indiana board of veterinary medicine and the division shall enter into a memorandum of understanding that establishes a process for sharing information between the division and the Indiana board of veterinary medicine concerning complaints received and the investigation of complaints of violations of IC 25-38.1. The memorandum of understanding shall include, without limitation, a process for providing information to the state veterinarian on behalf of the Indiana board of veterinary medicine, including complaints received, investigations conducted on behalf of the Indiana board of veterinary medicine, and case dispositions.**".

(Reference is to HB 1148 as printed January 10, 2022.)

LEHE

Motion prevailed. The bill was ordered engrossed.

House Bill 1075

Representative Pressel called down House Bill 1075 for second reading. The bill was read a second time by title.

HOUSE MOTION
(Amendment 1075–2)

Mr. Speaker: I move that House Bill 1075 be amended to read as follows:

Page 10, between lines 32 and 33, begin a new paragraph and insert:

"SECTION 8. IC 16-22-8-9, AS AMENDED BY P.L.184-2005, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 9. (a) The executive of the consolidated city shall appoint ~~three (3)~~ **two (2)** board members, ~~not more than two (2) of whom~~ **who** may **not** belong to the same political party. One (1) member must be a licensed physician.

(b) The board of commissioners of the county in which the corporation is established shall appoint ~~two (2)~~ **one (1)** board ~~members who may not belong to the same political party.~~ **member.**

(c) The city-county legislative body shall appoint ~~two (2)~~ **four (4)** board members, ~~who~~ **not more than two (2) of whom** may ~~not~~ belong to the same political party. ~~One (1) member~~ **Two (2) members** shall be appointed for a two (2) year term, and ~~one (1) member~~ **two (2) members** shall be appointed for a four (4) year term.

(d) Except as provided in subsection (c), a board member serves a term of four (4) years from the beginning of the term for which the member was appointed until a successor has qualified for the office. Board members are eligible for reappointment.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1075 as printed January 12, 2022.)

BARTLETT

Motion withdrawn. The bill was ordered engrossed.

House Bill 1073

Representative Engleman called down House Bill 1073 for second reading. The bill was read a second time by title.

HOUSE MOTION
(Amendment 1073–1)

Mr. Speaker: I move that House Bill 1073 be amended to read as follows:

Page 1, line 9, delete "a specially" and insert "**an**".

Page 1, line 10, delete "engineered".

Page 1, line 10, delete "to" and insert "**of**".

Page 1, between lines 16 and 17, begin a new paragraph and insert:

"**Sec. 5. As used in this chapter, "installer" means any person who is engaged in the business of:**

(1) placing a conversion into a converted motor vehicle; or

(2) fixing a conversion in a converted motor vehicle.".

Page 1, line 17, delete "5." and insert "**6.**".

Page 2, line 7, delete "6." and insert "**7.**".

Page 2, line 13, delete "responsible manufacturer's warranty" and insert "**warranty of a responsible manufacturer or installer**".

Page 2, line 14, delete "7." and insert "**8.**".

Page 2, line 14, delete "manufacturer"" and insert "**manufacturer or installer**"".

Page 2, line 15, after "manufacturer" insert "**manufacturer or installer**"".

Page 2, line 19, delete "9" and insert "**10**".

Page 2, line 20, delete "8." and insert "**9.**".

Page 2, line 26, after "manufacturer" insert "**or installer**".

Page 2, line 35, delete "9." and insert "**10.**".

Page 2, line 35, delete "subsection (b)," and insert "**subsections (b) and (c),**".

Page 2, line 36, delete "5(2)" and insert "**6(2)**".

Page 2, line 37, after "manufacturer" insert "**or installer**".

Page 2, line 41, delete "5(1)" and insert "**6(1)**".

Page 2, line 42, after "manufacturer" insert "**or installer**".

Page 3, line 1, delete "adapted by" and insert "**caused by or otherwise related to**".

Page 3, between lines 1 and 2, begin a new paragraph and insert:

"**(c) The installer under section 5 of this chapter is the responsible manufacturer or installer if the nonconformity is connected to the placing or fixing of the conversion into a converted motor vehicle.**".

Page 3, line 2, delete "10." and insert "**11.**".

Page 3, line 4, after "manufacturer" insert "**or installer,**".

Page 3, line 5, after "manufacturer" insert "**or installer**".

Page 3, line 6, delete "responsible manufacturer's agent" and insert "**agent of the responsible manufacturer or installer**".

Page 3, line 9, delete "11." and insert "**12.**".

Page 3, line 10, after "manufacturer" insert "**or installer**".

Page 3, line 11, after "manufacturer" insert "**or installer**".

Page 3, line 12, after "manufacturer" insert "**or installer**".

Page 3, line 14, after "manufacturer" insert "**or installer**".

Page 3, line 15, after "manufacturer" insert "**or installer**".

Page 3, line 19, after "manufacturer" insert "**or installer**".

Page 3, line 22, delete "12." and insert "**13.**".

Page 3, between lines 28 and 29, begin a new paragraph and insert:

"**Sec. 14. (a) If a refund is tendered under this chapter with respect to a converted motor vehicle that is not a leased converted motor vehicle, the refund must be the full contract price of the converted motor vehicle, including all credits and allowances for any trade-in vehicle and less a reasonable allowance for use.**

(b) To determine a reasonable allowance for use under this section, multiply:

(1) the total contract price of the converted motor vehicle; by

(2) a fraction having as its denominator one hundred thousand (100,000) and having its numerator the number of miles that the vehicle traveled before the responsible manufacturer or installer accepts the return of the converted motor vehicle.

(c) The refund must also include reimbursement for the following incidental costs:

(1) All sales tax.

(2) The unexpended portion of the registration fee and excise tax that has been prepaid for any calendar year.

(3) All finance charges actually expended.

(4) The cost of all options added by the authorized dealer.

(d) Refunds made under this section shall be made to the buyer and lienholder, if any, as their respective interests appear on the records of ownership.

Sec. 15. (a) If a refund is tendered under this chapter with respect to a leased converted motor vehicle, the refund shall be made as follows:

(1) The lessee shall receive all deposit and lease payments paid by the lessee to the lessor, including all credits and allowances for any trade-in vehicles, less a reasonable allowance for use.

(2) The lessor shall receive:

(A) the lessor's purchase cost, including freight and accessories;

(B) any fee paid to another to obtain the lease;

(C) any insurance premiums or other costs expended by the lessor for the benefit of the lessee;

(D) sales tax paid by the lessor; and

(E) five percent (5%) of the amount described in clause (A);

less the total of all deposit and lease payments paid by the lessee to the lessor, including all credits and allowances for any trade-in vehicle.

(b) To determine a reasonable allowance for use under this section, multiply:

(1) the total lease obligation of the lessee at the inception of the lease; by

(2) a fraction having as its denominator one hundred thousand (100,000) and as its numerator the number of miles that the vehicle traveled before the lessor's acceptance of its return.".

Page 3, line 29, delete "13." and insert "**16.**".

Page 3, line 30, after "manufacturer" insert "**or installer**".

Page 3, line 31, after "manufacturer" insert "**or installer**".

Page 3, line 35, delete "manufacturer," and insert "**manufacturer or installer,**".

Page 3, line 36, delete "manufacturer," and insert "**manufacturer or installer,**".

Page 3, line 41, delete "14." and insert "**17.**".

Page 3, line 42, after "manufacturer" insert "**or installer**".

Page 4, line 3, delete "15." and insert "**18.**".

Page 4, line 8, after "manufacturer" insert "**or installer**".

Page 4, line 11, delete "16." and insert "**19.**".

Page 4, line 14, after "manufacturer" insert "**or installer**".

Page 4, line 24, after "manufacturer" insert "**or installer,**".

Page 4, line 30, after "manufacturer" insert "**or installer**".

Page 4, line 32, after "manufacturer" insert "**or installer,**".

Page 4, line 35, delete "17." and insert "**20.**".

Page 4, line 35, delete "manufacturer," and insert "**manufacturer or installer,**".

Page 4, line 38, delete "manufacturer," and insert "**manufacturer or installer,**".

Page 5, line 2, delete "18." and insert "**21.**".

Page 5, line 10, delete "19." and insert "**22. (a)**".

Page 5, line 12, after "manufacturer" insert "**or installer**".

Page 5, line 12, after "responsible manufacturer" insert "**or installer**".

Page 5, line 21, after "manufacturer" insert "**or installer**".

Page 5, after line 24, begin a new paragraph and insert:

"**(b) A manufacturer under section 6(1) of this chapter shall provide adequate electronic notice of the procedure in subsection (a) on the Internet web site of the manufacturer.**".

Page 5, line 25, delete "20." and insert "**23.**".

Page 5, line 28, delete "21." and insert "**24.**".

Page 5, line 30, delete "22." and insert "**25.**".

Page 5, line 36, delete "23." and insert "**26.**".

Page 5, line 38, delete "manufacturer," and insert "**manufacturer or installer,**".

Page 5, line 41, delete "19" and insert "**22**".

Page 6, line 2, delete "24." and insert "**27.**".

Page 6, line 4, after "manufacturer" and insert "**or installer**".

(Reference is to HB 1073 as printed January 13, 2022.)

ENGLEMAN

Motion prevailed. The bill was ordered engrossed.

House Bill 1003

Representative Manning called down House Bill 1003 for second reading. The bill was read a second time by title.

HOUSE MOTION
(Amendment 1003–3)

Mr. Speaker: I move that House Bill 1003 be amended to read as follows:

Page 2, between lines 5 and 6, begin a new paragraph and insert:

"**(c) The agency issuing a temporary license under this chapter shall:**

(1) keep a record of temporary licensees;

(2) keep a record of the temporary licensee's location of employment; and

(3) notify each temporary licensee and the temporary licensee's employer of the date that the temporary licensee's license will expire.".

Page 2, line 6, delete "issue a" and insert "**renew the**".

Page 2, line 7, delete "temporary license to" and insert "**license of**".

Page 2, line 9, delete "the temporary license" and insert "**a license renewal**".

Page 2, between lines 20 and 21, begin a new line block indented and insert:

"**(4) Subject to IC 25-1-4, the individual has completed at least twelve (12) hours of continuing education within the profession that the individual is seeking a license. However, an individual board may require additional continuing education hours or requirements.**".

Page 2, line 22, delete "temporary".

Page 2, line 24, delete "temporary".

Page 2, between lines 30 and 31, begin a new line block indented and insert:

"**(4) Subject to IC 25-1-4, the individual has completed at least twelve (12) hours of continuing education within the profession that the individual is seeking a license. However, an individual board may require additional continuing education hours or requirements.**".

Page 2, line 39, delete "program." and insert "**program not more than twelve (12) months before filing for a temporary license.**".

Page 3, between lines 6 and 7, begin a new line block indented and insert:

"**(5) The student has completed and successfully passed the licensing examination within six (6) months of issuing a temporary license. If a student fails to complete the requirement within six (6) months a new temporary license may not be issued.**".

Page 7, line 3, delete "and".

Page 7, between lines 3 and 4, begin a new line double block indented and insert:

"**(D) passes an English fluency examination; and**".

Page 8, line 37, delete "and".

Page 8, between lines 37 and 38, begin a new line double block indented and insert:

"**(D) passes an English fluency examination; and**".

(Reference is to HB 1003 as printed January 13, 2022.)

NISLY

Motion withdrawn. The bill was ordered engrossed.

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

House Bill 1002

Representative T. Brown called down House Bill 1002 for second reading. The bill was read a second time by title.

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

HOUSE MOTION
(Amendment 1002–7)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 27, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 24. IC 6-3-2-22, AS AMENDED BY P.L.92-2020, SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022

(RETROACTIVE)]: Sec. 22. (a) The following definitions apply throughout this section:

(1) "Dependent child" means an individual who:

(A) is eligible to receive a free elementary or high school education in an Indiana school corporation;

(B) qualifies as a dependent (as defined in Section 152 of the Internal Revenue Code) of the taxpayer; and

(C) is the natural or adopted child of the taxpayer or, if custody of the child has been awarded in a court proceeding to someone other than the mother or father, the court appointed guardian or custodian of the child.

If the parents of a child are divorced, the term refers to the parent who is eligible to take the exemption for the child under Section 151 of the Internal Revenue Code.

(2) "Education expenditure" refers to any expenditures made in connection with enrollment, attendance, or participation of the taxpayer's dependent child in a **public school or** private elementary or high school education program. The term includes tuition, fees, computer software, textbooks, workbooks, curricula, school supplies (other than personal computers), and other written materials used primarily for academic instruction or for academic tutoring, or both.

(3) "Private elementary or high school education program" means attendance at:

(A) a nonpublic school (as defined in IC 20-18-2-12); or

(B) a state accredited nonpublic school (as defined in IC 20-18-2-18.7);

in Indiana that satisfies a child's obligation under IC 20-33-2 for compulsory attendance at a school. ~~The term does not include the delivery of instructional service in a home setting to a dependent child who is enrolled in a school corporation or a charter school.~~

(4) "Public school" means attendance at:

(A) a public school (as defined in IC 20-18-2-15); or

(B) a charter school (as defined in IC 20-24-1-4);

in Indiana that satisfies a child's obligation under IC 20-33-2 for compulsory attendance at a school.

(b) This section applies to taxable years beginning after December 31, 2010.

(c) A taxpayer who makes an unreimbursed education expenditure during the taxpayer's taxable year is entitled to a deduction against the taxpayer's adjusted gross income in the taxable year.

(d) The amount of the deduction is:

(1) one thousand dollars ($1,000); multiplied by

(2) the number of the taxpayer's dependent children for whom the taxpayer made education expenditures in the taxable year.

A husband and wife are entitled to only one (1) deduction under this section.

(e) To receive the deduction provided by this section, a taxpayer must claim the deduction on the taxpayer's annual state tax return or returns in the manner prescribed by the department.".

Page 42, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 41. [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)] **(a) IC 6-3-2-22, as amended by this act, applies to taxable years beginning after December 31, 2021.**

(b) This SECTION expires June 30, 2024.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PORTER

Upon request of Representatives GiaQuinta and Pryor, the Speaker ordered the roll of the House to be called. Roll Call 24: yeas 27, nays 56. Motion failed.

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

HOUSE MOTION
(Amendment 1002–8)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 23. IC 6-3-1-3.5, AS AMENDED BY P.L.159-2021, SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)]: 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~~ **two** thousand dollars ~~($1,000),~~ **($2,000),** or in the case of a joint return filed by a husband and wife, subtract for each spouse ~~one~~ **two** thousand dollars ~~($1,000).~~ **($2,000). In addition to the exemption described in this subdivision, for an individual with gross income not exceeding twenty thousand dollars ($20,000), subtract an additional three thousand dollars ($3,000), or in the case of a joint return filed by a husband and wife with gross income not exceeding forty thousand dollars ($40,000), subtract for each spouse an additional three thousand dollars ($3,000).**

(4) Subtract one thousand dollars ($1,000) for:

(A) each of the exemptions provided by Section 151(c) of the Internal Revenue Code (as effective January 1, 2017);

(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) one thousand five hundred dollars ($1,500) for each exemption allowed under Section 151(c) of the Internal Revenue Code (as effective January 1, 2017) 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 federal 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). In the case of a married individual filing a separate return, the qualifying income amount in this clause is equal to twenty thousand dollars ($20,000).

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 if the taxpayer and the taxpayer's spouse file a joint income tax return or the taxpayer is otherwise entitled to a deduction under this subdivision for the taxpayer's spouse, or both.

(13) Subtract an amount equal to the lesser of:

(A) two thousand five hundred dollars ($2,500), or one thousand two hundred fifty dollars ($1,250) in the case of a married individual filing a separate return; 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 (concerning net operating losses).

(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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(18) 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.

(19) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the individual's federal adjusted gross income under the Internal Revenue Code.

(20) 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.

(21) 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.

(22) 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.

(23) For taxable years beginning after December 25, 2016, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code.

(24) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the

first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(25) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(26) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount of the deduction claimed under Section 62(a)(22) of the Internal Revenue Code.

(27) For taxable years beginning after December 31, 2019, for payments made by an employer under an education assistance program after March 27, 2020:

(A) add the amount of payments by an employer that are excluded from the taxpayer's federal gross income under Section 127(c)(1)(B) of the Internal Revenue Code; and

(B) deduct the interest allowable under Section 221 of the Internal Revenue Code, if the disallowance under Section 221(e)(1) of the Internal Revenue Code did not apply to the payments described in clause (A). For purposes of applying Section 221(b) of the Internal Revenue Code to the amount allowable under this clause, the amount under clause (A) shall not be added to adjusted gross income.

(28) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(29) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

(A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (15) and (17) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

(B) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:

(i) the modification for the property otherwise determined under this section; minus

(ii) the excess business loss disallowed under this subdivision;

but not less than zero (0).

(C) The portion of the modifications under subdivisions (15) and (17) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (15), then to the modification under subdivision (17).

(30) Add an amount equal to the amount excluded from federal gross income under Section 108(f)(5) of the Internal Revenue Code. For purposes of this subdivision, if an amount excluded under Section 108(f)(5) of the Internal Revenue Code would be excludible under Section 108(a)(1)(B) of the Internal Revenue Code, the exclusion under Section 108(a)(1)(B) of the Internal Revenue Code shall take precedence.

(31) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(32) Subtract the amount of an annual grant amount distributed to a taxpayer's Indiana education scholarship account under IC 20-51.4-4-2 that is used for a qualified expense (as defined in IC 20-51.4-2-9), to the extent the distribution used for the qualified expense is included in the taxpayer's federal adjusted gross income under the Internal Revenue Code.

(33) For taxable years beginning after December 31, 2019, and before January 1, 2021, add an amount equal to the amount of unemployment compensation excluded from federal gross income under Section 85(c) of the Internal Revenue Code.

(34) 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 (concerning charitable contributions).

(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 (concerning foreign tax credits).

(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 (concerning net operating losses).

(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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause

(B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Add to the extent required by IC 6-3-2-20:

(A) the amount of intangible 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; and

(B) any directly related interest expenses (as defined in IC 6-3-2-20) that reduced the corporation's adjusted gross income (determined without regard to this subdivision). For purposes of this clause, any directly related interest expense that constitutes business interest within the meaning of Section 163(j) of the Internal Revenue Code shall be considered to have reduced the taxpayer's federal taxable income only in the first taxable year in which the deduction otherwise would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(9) 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).

(10) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the corporation's taxable income under the Internal Revenue Code.

(11) 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.

(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) For taxable years beginning after December 25, 2016:

(A) for a corporation other than a real estate investment trust, add:

(i) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(ii) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(B) for a real estate investment trust, add an amount equal to the deduction for deferred foreign income that was claimed by the taxpayer for the taxable year under Section 965(c) of the Internal Revenue Code, but only to the extent that the taxpayer included income pursuant to Section 965 of the Internal Revenue Code in its taxable income for federal income tax purposes or is required to add back dividends paid under subdivision (9).

(14) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(15) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(16) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(17) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(18) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(19) 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.

(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 (concerning charitable contributions).

(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 (concerning foreign tax credits).

(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 (concerning net operating losses).

(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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) 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.

(10) 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.

(11) 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.

(12) For taxable years beginning after December 25, 2016, add:

(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal

income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(18) 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) 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 (concerning charitable contributions).

(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 (concerning foreign tax credits).

(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 (concerning net operating losses).

(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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(8) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the insurance company's taxable income under the Internal Revenue Code.

(9) 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.

(10) 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.

(11) 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.

(12) For taxable years beginning after December 25, 2016,

add:

(A) an amount equal to the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1; or

(B) if the taxpayer deducted an amount under Section 965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code.

(13) Add an amount equal to the deduction that was claimed by the taxpayer for the taxable year under Section 250(a)(1)(B) of the Internal Revenue Code (attributable to global intangible low-taxed income). The taxpayer shall separately specify the amount of the reduction under Section 250(a)(1)(B)(i) of the Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the Internal Revenue Code.

(14) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(15) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(16) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(17) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(18) 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.

(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 (concerning net operating losses).

(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 the sum of:

(A) twenty-five thousand dollars ($25,000) to the extent deductions under Section 179 of the Internal Revenue Code were not elected as provided in clause (B); and

(B) for taxable years beginning after December 31, 2017, the deductions elected under Section 179 of the Internal Revenue Code on property acquired in an exchange if:

(i) the exchange would have been eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code in effect on January 1, 2017;

(ii) the exchange is not eligible for nonrecognition of gain or loss under Section 1031 of the Internal Revenue Code; and

(iii) the taxpayer made an election to take deductions under Section 179 of the Internal Revenue Code with regard to the acquired property in the year that the property was placed into service.

The amount of deductions allowable for an item of property under this clause may not exceed the amount of adjusted gross income realized on the property that would have been deferred under the Internal Revenue Code in effect on January 1, 2017.

(6) Subtract income that is:

(A) exempt from taxation under IC 6-3-2-21.7 (certain income derived from patents); and

(B) included in the taxpayer's taxable income under the Internal Revenue Code.

(7) 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.

(8) 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.

(9) For taxable years beginning after December 25, 2016, add an amount equal to:

(A) the amount reported by the taxpayer on IRC 965 Transition Tax Statement, line 1;

(B) if the taxpayer deducted an amount under Section

965(c) of the Internal Revenue Code in determining the taxpayer's taxable income for purposes of the federal income tax, the amount deducted under Section 965(c) of the Internal Revenue Code; and

(C) with regard to any amounts of income under Section 965 of the Internal Revenue Code distributed by the taxpayer, the deduction under Section 965(c) of the Internal Revenue Code attributable to such distributed amounts and not reported to the beneficiary.

For purposes of this article, the amount required to be added back under clause (B) is not considered to be distributed or distributable to a beneficiary of the estate or trust for purposes of Sections 651 and 661 of the Internal Revenue Code.

(10) Subtract any interest expense paid or accrued in the current taxable year but not deducted as a result of the limitation imposed under Section 163(j)(1) of the Internal Revenue Code. Add any interest expense paid or accrued in a previous taxable year but allowed as a deduction under Section 163 of the Internal Revenue Code in the current taxable year. For purposes of this subdivision, an interest expense is considered paid or accrued only in the first taxable year the deduction would have been allowable under Section 163 of the Internal Revenue Code if the limitation under Section 163(j)(1) of the Internal Revenue Code did not exist.

(11) Add an amount equal to the deduction for qualified business income that was claimed by the taxpayer for the taxable year under Section 199A of the Internal Revenue Code.

(12) Subtract the amount that would have been excluded from gross income but for the enactment of Section 118(b)(2) of the Internal Revenue Code for taxable years ending after December 22, 2017.

(13) Add an amount equal to the remainder of:

(A) the amount allowable as a deduction under Section 274(n) of the Internal Revenue Code; minus

(B) the amount otherwise allowable as a deduction under Section 274(n) of the Internal Revenue Code, if Section 274(n)(2)(D) of the Internal Revenue Code was not in effect for amounts paid or incurred after December 31, 2020.

(14) For taxable years beginning after December 31, 2017, and before January 1, 2021, add an amount equal to the excess business loss of the taxpayer as defined in Section 461(l)(3) of the Internal Revenue Code. In addition:

(A) If a taxpayer has an excess business loss under this subdivision and also has modifications under subdivisions (3) and (5) for property placed in service during the taxable year, the taxpayer shall treat a portion of the taxable year modifications for that property as occurring in the taxable year the property is placed in service and a portion of the modifications as occurring in the immediately following taxable year.

(B) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year in which the property is placed in service equals:

(i) the modification for the property otherwise determined under this section; minus

(ii) the excess business loss disallowed under this subdivision;

but not less than zero (0).

(C) The portion of the modifications under subdivisions (3) and (5) for property placed in service during the taxable year treated as occurring in the taxable year immediately following the taxable year in which the property is placed in service equals the modification for the property otherwise determined under this section minus the amount in clause (B).

(D) Any reallocation of modifications between taxable years under clauses (B) and (C) shall be first allocated to the modification under subdivision (3), then to the modification under subdivision (5).

(15) For taxable years ending after March 12, 2020, subtract an amount equal to the deduction disallowed pursuant to:

(A) Section 2301(e) of the CARES Act (Public Law 116-136), as modified by Sections 206 and 207 of the Taxpayer Certainty and Disaster Relief Tax Act (Division EE of Public Law 116-260); and

(B) Section 3134(e) of the Internal Revenue Code.

(16) 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.

(g) Subsections (a)(34), (b)(19), (d)(18), (e)(18), or (f)(16) may not be construed to require an add back or allow a deduction or exemption more than once for a particular add back, deduction, or exemption.

(h) For taxable years beginning after December 25, 2016, if:

(1) a taxpayer is a shareholder, either directly or indirectly, in a corporation that is an E&P deficit foreign corporation as defined in Section 965(b)(3)(B) of the Internal Revenue Code, and the earnings and profit deficit, or a portion of the earnings and profit deficit, of the E&P deficit foreign corporation is permitted to reduce the federal adjusted gross income or federal taxable income of the taxpayer, the deficit, or the portion of the deficit, shall also reduce the amount taxable under this section to the extent permitted under the Internal Revenue Code, however, in no case shall this permit a reduction in the amount taxable under Section 965 of the Internal Revenue Code for purposes of this section to be less than zero (0); and

(2) the Internal Revenue Service issues guidance that such an income or deduction is not reported directly on a federal tax return or is to be reported in a manner different than specified in this section, this section shall be construed as if federal adjusted gross income or federal taxable income included the income or deduction.

(i) If a partner is required to include an item of income, a deduction, or another tax attribute in the partner's adjusted gross income tax return pursuant to IC 6-3-4.5, such item shall be considered to be includible in the partner's federal adjusted gross income or federal taxable income, regardless of whether such item is actually required to be reported by the partner for federal income tax purposes. For purposes of this subsection:

(1) items for which a valid election is made under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9 shall not be required to be included in the partner's adjusted gross income or taxable income; and

(2) items for which the partnership did not make an election under IC 6-3-4.5-6, IC 6-3-4.5-8, or IC 6-3-4.5-9, but for which the partnership is required to remit tax pursuant to IC 6-3-4.5-18, shall be included in the partner's adjusted gross income or taxable income.".

Page 42, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 41. [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)]: **(a) IC 6-3-1-3.5(a)(3), as amended by this act, applies to taxable years beginning after December 31, 2021.**

(b) This SECTION expires July 1, 2025.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as introduced.)

PORTER

Upon request of Representatives GiaQuinta and Pryor, the Speaker ordered the roll of the House to be called. Roll Call 25: yeas 27, nays 56. Motion failed.

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

HOUSE MOTION
(Amendment 1002–1)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 31, between lines 26 and 27, begin a new paragraph and insert:

"SECTION 28. IC 6-6-5-10, AS AMENDED BY P.L.261-2013, SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 10. (a) The bureau shall establish procedures necessary for the collection of the tax imposed by this chapter and for the proper accounting for the same. The necessary forms and records shall be subject to approval by the state board of accounts.

(b) The county treasurer, upon receiving the excise tax collections, shall receipt such collections into a separate account for settlement thereof at the same time as property taxes are accounted for and settled in June and December of each year, with the right and duty of the treasurer and auditor to make advances prior to the time of final settlement of such property taxes in the same manner as provided in IC 5-13-6-3.

(c) As used in this subsection, "taxing district" has the meaning set forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in IC 6-1.1-1-21, and "tuition support levy" refers to a school corporation's tuition support property tax levy under IC 20-45-3-11 (repealed) for the school corporation's general fund. The county auditor shall determine the total amount of excise taxes collected for each taxing district in the county and the amount so collected (and the distributions received under section 9.5 of this chapter) shall be apportioned and distributed among the respective funds of the taxing units in the same manner and at the same time as property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5). However, for purposes of determining distributions under this section for 2009 and each year thereafter, a state welfare and tuition support allocation shall be deducted from the total amount available for apportionment and distribution to taxing units under this section before any apportionment and distribution is made. The county auditor shall remit the state welfare and tuition support allocation to the treasurer of state for deposit, as directed by the budget agency. The amount of the state welfare and tuition support allocation for a county for a particular year is equal to the result determined under STEP FOUR of the following formula:

STEP ONE: Determine the result of the following:

(A) Separately for 1997, 1998, and 1999 for each taxing district in the county, determine the result of:

(i) the amount appropriated in the year by the county from the county's county welfare fund and county welfare administration fund; divided by

(ii) the total amounts appropriated by all taxing units in the county for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district; multiplied by

(ii) the clause (C) amount.

STEP TWO: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tax rate imposed in the taxing district for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars ($35,000,000) from all taxing districts in the county; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district after subtracting the STEP ONE (D) amount for the same taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP THREE: Determine the result of the following:

(A) Separately for 2006, 2007, and 2008 for each taxing district in the county, determine the result of:

(i) the tuition support levy tax rate imposed in the taxing district plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund in the district; divided by

(ii) the aggregate tax rate imposed in the taxing district for the same year.

(B) Determine the sum of the clause (A) amounts.

(C) Divide the clause (B) amount by three (3).

(D) Determine the result of:

(i) the amount of excise taxes allocated to the taxing district that would otherwise be available for distribution to taxing units in the taxing district after subtracting the STEP ONE (D) amount for the same taxing district; multiplied by

(ii) the clause (C) amount.

(E) Determine the sum of the clause (D) amounts for all taxing districts in the county.

STEP FOUR: Determine the sum of the STEP ONE, STEP TWO, and STEP THREE amounts for the county.

If the boundaries of a taxing district change after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the auditor of state shall establish a ratio for the new taxing district that reflects the tax rates imposed in the predecessor taxing districts. If a new taxing district is established after the years for which a ratio is calculated under STEP ONE, STEP TWO, or STEP THREE, the auditor of state shall establish a ratio for the new taxing district and adjust the ratio for other taxing districts in the county.

(d) Such determination shall be made from copies of vehicle registration forms furnished by the bureau of motor vehicles. Prior to such determination, the county assessor of each county shall, from copies of registration forms, cause information pertaining to legal residence of persons owning taxable vehicles to be verified from the assessor's records, to the extent such verification can be so made. The assessor shall further identify and verify from the assessor's records the several taxing units within which such persons reside.

(e) Such verifications shall be done by not later than thirty (30) days after receipt of vehicle registration forms by the county assessor, and the assessor shall certify such information to the county auditor for the auditor's use as soon as it is checked and completed.

(f) For each year beginning after December 31, 2022, any amount under this section that would have been allocated to a state fund shall instead be retained by the local unit where the amount was generated to be used for nonmotorized mobility or pedestrian safety enhancement projects such as:

(1) the repair and construction of public thoroughfare

sidewalks;
(2) trails;
(3) signage project costs related to safety;
(4) curb cuts for Americans with Disabilities Act projects; and
(5) projects designed in accordance with the United States Department of Transportation's "Complete Streets" program.

(g) Beginning in 2024, not later than October 1 of each year, each unit using funds under this section must provide an annual report to the Indiana department of transportation and, in an electronic format under IC 5-14-6, to the legislative council detailing how the funds are being used.

SECTION 29. IC 6-6-5.5-20, AS AMENDED BY P.L.38-2021, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 20. (a) On or before May 1, subject to subsections (c) and (d), the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

(1) the county's distribution percentage; multiplied by
(2) the total commercial vehicle excise tax deposited in the commercial vehicle excise tax fund in the preceding calendar year.

(b) On or before December 1, subject to subsections (c) and (d), the auditor of state shall distribute to each county auditor an amount equal to fifty percent (50%) of the product of:

(1) the county's distribution percentage; multiplied by
(2) the total commercial vehicle excise tax deposited in the commercial vehicle excise tax fund in the preceding calendar year.

(c) Before distributing the amounts under subsections (a) and (b), the auditor of state shall deduct for a county unit an amount for deposit in a state fund, as directed by the budget agency, equal to the result determined under STEP FIVE of the following formula:

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:
(A) the tax rate imposed by the county in the year for the county's county medical assistance to wards fund, family and children's fund, children's psychiatric residential treatment services fund, county hospital care for the indigent fund, children with special health care needs county fund, plus, in the case of Marion County, the tax rate imposed by the health and hospital corporation that was necessary to raise thirty-five million dollars ($35,000,000) from all taxing districts in the county; divided by
(B) the aggregate tax rate imposed by the county unit and, in the case of Marion County, the health and hospital corporation in the year.
STEP TWO: Determine the sum of the STEP ONE amounts.
STEP THREE: Divide the STEP TWO result by three (3).
STEP FOUR: Determine the amount that would otherwise be distributed to the county under subsection (a) or (b), as appropriate, without regard to this subsection.
STEP FIVE: Determine the result of:
(A) the STEP THREE amount; multiplied by
(B) the STEP FOUR result.

(d) Before distributing the amounts under subsections (a) and (b), the auditor of state shall deduct for a school corporation an amount for deposit in a state fund, as directed by the budget agency, equal to the result determined under STEP FIVE of the following formula:

STEP ONE: Separately for 2006, 2007, and 2008, determine the result of:
(A) the tax rate imposed by the school corporation in the year for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or IC 20-45-3-11 (repealed) for the school corporation's general fund plus the tax rate imposed by the school corporation for the school corporation's special education preschool fund; divided by
(B) the aggregate tax rate imposed by the school corporation in the year.
STEP TWO: Determine the sum of the results determined under STEP ONE.
STEP THREE: Divide the STEP TWO result by three (3).
STEP FOUR: Determine the amount of commercial vehicle excise tax that would otherwise be distributed to the school corporation under subsection (a) or (b), as appropriate, without regard to this subsection.
STEP FIVE: Determine the result of:
(A) the STEP FOUR amount; multiplied by
(B) the STEP THREE result.

(e) Upon receipt, the county auditor shall distribute to the taxing units an amount equal to the product of the taxing unit's distribution percentage multiplied by the total distributed to the county under this section. The amount determined shall be apportioned and distributed among the respective funds of each taxing unit in the same manner and at the same time as property taxes are apportioned and distributed (subject to adjustment as provided in IC 36-8-19-7.5 after December 31, 2009).

(f) In the event that sufficient funds are not available in the commercial vehicle excise tax fund for the distributions required by ~~subsection~~ **subsections** (a) and ~~subsection~~ (b)(1), the auditor of state shall transfer funds from the commercial vehicle excise tax reserve fund.

(g) The auditor of state shall, not later than July 1 of each year, furnish to each county auditor an estimate of the amounts to be distributed to the counties under this section during the next calendar year. Before August 1, each county auditor shall furnish to the proper officer of each taxing unit of the county an estimate of the amounts to be distributed to the taxing units under this section during the next calendar year and the budget of each taxing unit shall show the estimated amounts to be received for each fund for which a property tax is proposed to be levied.

(h) The distributions received under subsections (a) and (b) may be used for any legal purpose.

(i) For each year beginning after December 31, 2022, any amount under this section that would have been allocated to a state fund shall instead be retained by the local unit where the amount was generated to be used for nonmotorized mobility or pedestrian safety enhancement projects such as:
(1) the repair and construction of public thoroughfare sidewalks;
(2) trails;
(3) signage project costs related to safety;
(4) curb cuts for Americans with Disabilities Act projects; and
(5) projects designed in accordance with the United States Department of Transportation's "Complete Streets" program.

(j) Beginning in 2024, not later than October 1 of each year, each unit using funds under this section must provide an annual report to the Indiana department of transportation and, in an electronic format under IC 5-14-6, to the legislative council detailing how the funds are being used.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

HAMILTON

Motion failed.

HOUSE MOTION
(Amendment 1002–2)

Mr. Speaker: I move that House Bill 1002 be amended to

read as follows:

Page 18, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 15. IC 6-2.5-1-12.5 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 12.5. "Children's diapers" means diapers marketed to be worn by children.**

SECTION 16. IC 6-2.5-1-15.7 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 15.7. "Diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.**".

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 25. IC 6-2.5-5-56 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 56. (a) For purposes of this section, "feminine hygiene products" means:**

(1) tampons;

(2) panty liners;

(3) menstrual cups;

(4) sanitary napkins; and

(5) other similar tangible personal property designed for feminine hygiene in connection with the human menstrual cycle.

(b) Sales of feminine hygiene products are exempt from the state gross retail tax.

SECTION 26. IC 6-2.5-5-57 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 57. A transaction involving children's diapers is exempt from the state gross retail tax.**

SECTION 27. IC 6-2.5-5-58 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 58. A transaction for personal property classified as over-the-counter drugs is exempt from the state gross retail tax.**

SECTION 28. IC 6-2.5-5-59 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: **Sec. 59. Sales of products used by adults to manage incontinence are exempt from the state gross retail tax.**".

Page 42, between lines 5 and 6, begin a new paragraph and insert:

"SECTION 46. [EFFECTIVE JULY 1, 2022] **(a) IC 6-2.5-5-56, IC 6-2.5-5-57, IC 6-2.5-5-58, and IC 6-2.5-5-59, all as added by this act, apply only to retail transactions occurring after June 30, 2022.**

(b) Except as provided in subsection (c), a retail transaction is considered to have occurred after June 30, 2022, if the property whose transfer constitutes selling at retail is delivered to the purchaser or to the place of delivery designated by the purchaser after June 30, 2022.

(c) Notwithstanding the delivery of the property constituting selling at retail after June 30, 2022, a transaction is considered to have occurred before July 1, 2022, to the extent that:

(1) the agreement of the parties to the transaction is entered into before July 1, 2022; and

(2) payment for the property furnished in the transaction is made before July 1, 2022.

(d) This SECTION expires January 1, 2025.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

HAMILTON

Upon request of Representatives Pryor and Porter, the Speaker ordered the roll of the House to be called. Roll Call 26: yeas 30, nays 57. Motion failed.

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

HOUSE MOTION
(Amendment 1002–4)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Delete page 26.

Page 27, delete lines 1 through 19, begin a new paragraph and insert:

"SECTION 22. IC 6-3-2-1, AS AMENDED BY P.L.212-2018(ss), SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 1. (a) Each taxable year, a tax at the following rate of adjusted gross income is imposed upon the adjusted gross income of every resident person, and on that part of the adjusted gross income derived from sources within Indiana of every nonresident person:

(1) For taxable years beginning before January 1, 2015, three and four-tenths percent (3.4%).

(2) For taxable years beginning after December 31, 2014, and before January 1, 2017, three and three-tenths percent (3.3%).

(3) For taxable years beginning after December 31, 2016, **and before January 1, 2023,** three and twenty-three hundredths percent (3.23%).

(4) For taxable years beginning after December 31, 2022, and before January 1, 2024:

(A) three and fifteen hundredths percent (3.15%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is not more than three hundred thousand dollars ($300,000); and

(B) three and twenty-three hundredths percent (3.23%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is greater than three hundred thousand dollars ($300,000).

(5) For taxable years beginning after December 31, 2023, and before January 1, 2025:

(A) three and one tenth percent (3.1%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is not more than three hundred thousand dollars ($300,000); and

(B) three and twenty-three hundredths percent (3.23%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is greater than three hundred thousand dollars ($300,000).

(6) For taxable years beginning after December 31, 2024, and before January 1, 2026:

(A) three and five hundredths percent (3.05%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is not more than three hundred thousand dollars ($300,000); and

(B) three and twenty-three hundredths percent (3.23%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is greater than three hundred thousand dollars ($300,000).

(7) For taxable years beginning after December 31, 2025:

(A) three percent (3%) if the individual's adjusted gross income or the combined adjusted gross income of the individual and the individual's spouse is not more than three hundred thousand dollars ($300,000); and

(B) three and twenty-three hundredths percent (3.23%) if the individual's adjusted gross income or the combined adjusted gross income of the

individual and the individual's spouse is greater than three hundred thousand dollars ($300,000).

(b) Except as provided in section 1.5 of this chapter (before its expiration), each taxable year, a tax at the following rate of adjusted gross income is imposed on that part of the adjusted gross income derived from sources within Indiana of every corporation:

(1) Before July 1, 2012, eight and five-tenths percent (8.5%).

(2) After June 30, 2012, and before July 1, 2013, eight percent (8.0%).

(3) After June 30, 2013, and before July 1, 2014, seven and five-tenths percent (7.5%).

(4) After June 30, 2014, and before July 1, 2015, seven percent (7.0%).

(5) After June 30, 2015, and before July 1, 2016, six and five-tenths percent (6.5%).

(6) After June 30, 2016, and before July 1, 2017, six and twenty-five hundredths percent (6.25%).

(7) After June 30, 2017, and before July 1, 2018, six percent (6.0%).

(8) After June 30, 2018, and before July 1, 2019, five and seventy-five hundredths percent (5.75%).

(9) After June 30, 2019, and before July 1, 2020, five and five-tenths percent (5.5%).

(10) After June 30, 2020, and before July 1, 2021, five and twenty-five hundredths percent (5.25%).

(11) After June 30, 2021, four and nine-tenths percent (4.9%).

(c) If for any taxable year a taxpayer is subject to different tax rates under subsection (b), the taxpayer's tax rate for that taxable year is the rate determined in the last STEP of the following STEPS:

STEP ONE: Multiply the number of days in the taxpayer's taxable year that precede the day the rate changed by the rate in effect before the rate change.

STEP TWO: Multiply the number of days in the taxpayer's taxable year that follow the day before the rate changed by the rate in effect after the rate change.

STEP THREE: Divide the sum of the amounts determined under STEPS ONE and TWO by the number of days in the taxpayer's tax period.

However, the rate determined under this subsection shall be rounded to the nearest one-hundredth of one percent (0.01%).".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

DELANEY

Upon request of Representatives Pryor and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 27: yeas 27, nays 59. Motion failed.

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

HOUSE MOTION
(Amendment 1002–3)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 2, delete lines 10 through 19, begin a new paragraph and insert:

"SECTION 2. IC 4-10-22-1.5, AS ADDED BY P.L.165-2021, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 2021 (RETROACTIVE)]: Sec. 1.5. **(a)** This section applies only in calendar year 2022.

(b) After the end of the state fiscal year beginning July 1, 2021, and ending June 30, 2022, the office of management and budget shall calculate in the customary manner the total amount of state reserves as of the end of the state fiscal year. In making the calculation, the office of management and budget shall include a balance in the state tuition reserve account established by IC 4-12-1-15.7. The office of management and budget shall make the calculation of the combined reserve balance required by this subsection not later than July 31, 2022. The determination and allocation amounts shall be specified in the next budget year.

(c) Notwithstanding any other law, if, after the calculation required by ~~section 1(d) of this chapter,~~ **subsection (b),** the budget agency certifies that the state's combined reserve balance as calculated in ~~section 1(d) of this chapter~~ **subsection (b)** exceeds two billion five hundred million dollars ($2,500,000,000), the budget agency, after budget committee review, shall transfer the amount of combined state reserves that exceed two billion five hundred million dollars ($2,500,000,000) to the ~~pre-1996 account (as defined in IC 5-10.2-1-5.5) for the purposes of the pre-1996 account.~~ **parental tuition reduction fund established by IC 20-43-10-4 for the purposes of the parental tuition reduction fund.**".

Page 41, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 34. IC 20-43-10-4 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 2021 (RETROACTIVE)]: **Sec. 4. (a) The parental tuition reduction fund is established to be used for the reduction of tuition paid by resident parents to state colleges and universities.**

(b) The fund consists of the following:

(1) Any transfer to the fund required under IC 4-10-22-1.5.

(2) Appropriations to the fund.

(3) Gifts, grants, loans, bond proceeds, and other money received for deposit in the fund.

(4) Interest, premiums, or other earnings on the fund.

(c) The department shall administer the fund and make distributions from the fund.

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

(e) Money in the fund is continuously appropriated for purposes of the fund.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

DELANEY

Upon request of Representatives Pryor and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 28: yeas 26, nays 60. Motion failed.

HOUSE MOTION
(Amendment 1002–9)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 41, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 34. IC 16-19-18 IS ADDED TO THE INDIANA CODE AS A **NEW** CHAPTER TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]:

Chapter 18. Minority Health and Rural Health Disparities Alleviation Trust Fund

Sec. 1. As used in this chapter, "fund" refers to the minority health and rural health disparities alleviation trust fund established by section 2 of this chapter.

Sec. 2. (a) The minority health and rural health disparities alleviation trust fund is established for the alleviation of minority health and rural health disparities. The state department shall administer the fund.

(b) The fund consists of the following:

(1) Money deposited in the fund under IC 27-1-18-2(j).

(2) Interest and other earnings derived from investment of money in the fund.

(c) Interest, premiums, gains, or other earnings from the investments shall be credited to and deposited in the fund.

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

(e) The cost of administering the fund may be paid from money in the fund.

(f) Expenditures from the fund may be made only to carry out the purposes of the fund.

SECTION 35. IC 27-1-18-2, AS AMENDED BY P.L.136-2018, SECTION 162, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 2. (a) Every insurance company not organized under the laws of this state, and each domestic company electing to be taxed under this section, and doing business within this state shall, on or before March 1 of each year, report to the department, under the oath of the president and secretary, the gross amount of all premiums received by it on policies of insurance covering risks within this state, or in the case of marine or transportation risks, on policies made, written, or renewed within this state during the twelve (12) month period ending on December 31 of the preceding calendar year. From the amount of gross premiums described in this subsection shall be deducted:

(1) considerations received for reinsurance of risks within this state from companies authorized to transact an insurance business in this state;

(2) the amount of dividends paid or credited to resident insureds, or used to reduce current premiums of resident insureds;

(3) the amount of premiums actually returned to residents on account of applications not accepted or on account of policies not delivered; and

(4) the amount of unearned premiums returned on account of the cancellation of policies covering risks within the state.

(b) A domestic company shall be taxed under this section only in each calendar year with respect to which it files a notice of election. The notice of election shall be filed with the insurance commissioner and the commissioner of the department of state revenue on or before November 30 in each year and shall state that the domestic company elects to submit to the tax imposed by this section with respect to the calendar year commencing January 1 next following the filing of the notice. The exemption from license fees, privilege, or other taxes accorded by this section to insurance companies not organized under the laws of this state and doing business within this state which are taxed under this chapter shall be applicable to each domestic company in each calendar year with respect to which it is taxed under this section. In each calendar year with respect to which a domestic company has not elected to be taxed under this section it shall be taxed without regard to this section.

(c) For the privilege of doing business in this state, every insurance company required to file the report provided in this section shall pay into the treasury of this state an amount equal to the excess, if any, of the gross premiums over the allowable deductions multiplied by one and three-tenths percent (1.3%).

(d) Payments of the tax imposed by this section shall be made on a quarterly estimated basis. The amounts of the quarterly installments shall be computed on the basis of the total estimated tax liability for the current calendar year and the installments shall be due and payable on or before April 15, June 15, September 15, and December 15 of the current calendar year.

(e) Any balance due shall be paid in the next succeeding calendar year at the time designated for the filing of the annual report with the department.

(f) Any overpayment of the estimated tax during the preceding calendar year shall be allowed as a credit against the liability for the first installment of the current calendar year.

(g) In the event a company subject to taxation under this section fails to make any quarterly payment in an amount equal to at least:

(1) twenty-five percent (25%) of the total tax paid during the preceding calendar year; or

(2) twenty per cent (20%) of the actual tax for the current calendar year;

the company shall be liable, in addition to the amount due, for interest in the amount of one percent (1%) of the amount due and unpaid for each month or part of a month that the amount due, together with interest, remains unpaid. This interest penalty shall be exclusive of and in addition to any other fee, assessment, or charge made by the department.

(h) The taxes under this article shall be in lieu of all license fees or privilege or other tax levied or assessed by this state or by any municipality, county, or other political subdivision of this state. No municipality, county, or other political subdivision of this state shall impose any license fee or privilege or other tax upon any insurance company or any of its agents for the privilege of doing an insurance business in the municipality, county, or other political subdivision, except the tax authorized by IC 22-12-6-5. However, the taxes authorized under IC 22-12-6-5 shall be credited against the taxes provided under this chapter. This section shall not be construed to prohibit the levy and collection of state, county, or municipal taxes upon real and tangible personal property of such company, or to prohibit the levy of any retaliatory tax, fine, penalty, or fee provided by law. However, all insurance companies, foreign or domestic, paying taxes in this state predicated in part on their premium income from policies sold and premiums received in Indiana, shall have the same rights and privileges from further taxation and shall be given the same credits wherever applicable, as those set out for those companies paying only a tax on premiums as set out in this section.

(i) Any insurance company failing or refusing, for more than thirty (30) days, to render an accurate account of its premium receipts as provided in this section and pay the tax due thereon shall be subject to a penalty of one hundred dollars ($100) for each additional day such report and payment shall be delayed, not to exceed a maximum penalty of ten thousand dollars ($10,000). The penalty may be ordered by the commissioner after a hearing under IC 4-21.5-3. The commissioner may revoke all authority of such defaulting company to do business within this state, or suspend such authority during the period of such default, in the discretion of the commissioner.

(j) This subsection applies after December 31, 2022. Before March 15, 2023, and before March 15 of each year thereafter, the auditor of state shall transfer from the state general fund to the minority health and rural health disparities alleviation trust fund established by IC 16-19-18-2 an amount equal to the first two hundred million dollars ($200,000,000) of premium tax revenue collected under this section in the preceding calendar year.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PRYOR

Upon request of Representatives GiaQuinta and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 29: yeas 25, nays 59. Motion failed.

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

HOUSE MOTION
(Amendment 1002–11)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 27, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 24. IC 6-3.1-21-6, AS AMENDED BY P.L.168-2021, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: Sec. 6. (a) Except as provided by subsections (b), (d), and (e), an individual who is eligible for an earned income tax credit under Section 32 of the Internal Revenue Code as it existed before

being amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312), is eligible for a credit under this chapter equal to ~~ten percent (10%)~~ **forty percent (40%)** of the amount of the federal earned income tax credit that the individual:

(1) is eligible to receive in the taxable year; and

(2) claimed for the taxable year;

under Section 32 of the Internal Revenue Code as it existed before being amended by the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 (P.L. 111-312).

(b) 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 amount of the credit is equal to the product of:

(1) the amount determined under subsection (a); multiplied by

(2) the quotient of the taxpayer's income taxable in Indiana divided by the taxpayer's total income.

(c) If the credit amount exceeds the taxpayer's adjusted gross income tax liability for the taxable year, the excess shall be refunded to the taxpayer.

(d) If a taxpayer properly elects to determine the taxpayer's earned income in accordance with the federal Bipartisan Budget Act of 2018 for purposes of the credit under Section 32 of the Internal Revenue Code for a taxable year beginning after December 31, 2016, the election shall be treated as being made for purposes of the credit under this chapter.

(e) The minimum earned income amounts and phaseout threshold amounts for the credit under this section are subject to the same cost of living adjustments provided in the Internal Revenue Code.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PRYOR

Upon request of Representatives Pierce and Pryor, the Speaker ordered the roll of the House to be called. Roll Call 30: yeas 26, nays 58. Motion failed.

HOUSE MOTION
(Amendment 1002–12)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 18, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 15. IC 6-2.5-2-2, AS AMENDED BY P.L.146-2020, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 2. (a) The state gross retail tax is measured by the gross retail income received by a retail merchant in a retail unitary or bundled transaction and is imposed at ~~seven percent (7%)~~ **six and five-tenths percent (6.5%)** of that gross retail income.

(b) If the tax computed under subsection (a) carried to the third decimal place results in the numeral in the third decimal place being greater than four (4), the amount of the tax shall be rounded to the next additional cent.

(c) A seller may elect to round the tax under subsection (b) on a transaction on an item basis or an invoice basis. However, a seller may not round the tax under subsection (b) to circumvent the tax that would otherwise be imposed on a transaction using an invoice basis.

SECTION 16. IC 6-2.5-3.5-15, AS ADDED BY P.L.227-2013, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 15. (a) Before the twenty-second day of each month, the department shall determine and provide a notice of the gasoline use tax rate to be used during the following month and the source of the data used to determine the gasoline use tax rate and the statewide average retail price per gallon of gasoline. The notice shall be published on the department's Internet web site in a departmental notice.

(b) In determining the gasoline use tax rate under this section, the department shall use:

(1) the statewide average retail price per gallon of gasoline (based on the retail price per gallon of gasoline from the sixteenth day of the previous month to the fifteenth day of the current month), excluding the Indiana gasoline tax, federal gasoline tax, the Indiana gasoline use tax, and Indiana gross retail tax (if any); multiplied by

(2) ~~seven percent (7%).~~ **six and five-tenths percent (6.5%).**

To determine the statewide average retail price, the department shall use a data service that updates the most recent retail price of gasoline. The gasoline use tax rate per gallon of gasoline determined by the department under this section shall be rounded to the nearest one-tenth of one cent ($0.001).".

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 25. IC 6-2.5-6-7, AS AMENDED BY P.L.146-2008, SECTION 311, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 7. Except as otherwise provided in IC 6-2.5-7 or in this chapter, a retail merchant shall pay to the department, for a particular reporting period, an amount equal to the product of:

(1) ~~seven percent (7%);~~ **six and five-tenths percent (6.5%);** multiplied by

(2) the retail merchant's total gross retail income from taxable transactions made during the reporting period.

The amount determined under this section is the retail merchant's state gross retail and use tax liability regardless of the amount of tax the retail merchant actually collects.

SECTION 26. IC 6-2.5-7-3, AS AMENDED BY P.L.218-2017, SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2022]: Sec. 3. With respect to the sale of kerosene which is dispensed from a metered pump, unless the purchaser provides an exemption certificate in accordance with IC 6-2.5-8-8, a retail merchant shall collect, for each unit of kerosene sold, state gross retail tax in an amount equal to the product, rounded to the nearest one-tenth of one cent ($0.001), of:

(1) the price per unit before the addition of state and federal taxes; multiplied by

(2) ~~seven percent (7%).~~ **six and five-tenths percent (6.5%).**

Unless the exemption certificate is provided, the retail merchant shall collect the state gross retail tax prescribed in this section even if the transaction is exempt from taxation under IC 6-2.5-5.".

Page 42, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 44. [EFFECTIVE JULY 1, 2022] **(a) For purposes of IC 6-2.5, as amended by this act, all transactions, except:**

(1) the furnishing of public utility, telephone, or cable television services and commodities by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11; or

(2) a transaction in which services are performed before July 1, 2022, and after June 30, 2022, by a retail merchant;

shall be considered as having occurred after June 30, 2022, to the extent that delivery of the property or the performance of the services constituting selling at retail is made after June 30, 2022, 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, 2022, to the extent that the agreement of the parties to the transaction is entered into before July 1, 2022, and payment for the property or services furnished in the transaction is made before July 1, 2022, notwithstanding the delivery of the property or services after June 30, 2022.

(b) With respect to a transaction:

(1) constituting the furnishing of public utility, telephone, or cable television services and commodities by retail merchants described in IC 6-2.5-4-5, IC 6-2.5-4-6, and IC 6-2.5-4-11; or

(2) in which services are performed before July 1, 2022, and after June 30, 2022, by a retail merchant;

only transactions for which the charges are collected on original statements and billings dated after June 30, 2022, shall be considered as having occurred after June 30, 2022.

(c) This SECTION expires July 1, 2024.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PORTER

Upon request of Representatives Pryor and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 31: yeas 26, nays 60. Motion failed.

HOUSE MOTION
(Amendment 1002–18)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 27, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 24. IC 6-3-2-27 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: **Sec. 27. (a) This section applies only to taxable years beginning after December 31, 2022.**

(b) As used in this section, "qualified entity" means any nonprofit entity organized to provide tangible assistance or support to any of the following purposes or entities:

(1) Shelters and support for the homeless.

(2) Food banks and other entities addressing food deserts.

(3) Alcohol and drug abuse prevention and treatment.

(4) Domestic violence.

(5) Child abuse.

(6) Human trafficking.

(7) Soil and water conversation.

(8) Land trusts.

(9) Trail development and enhancement projects.

(10) Non-game wildlife program administered by the department of natural resources.

(11) Animal shelters and rescue entities.

(12) Veteran relief organizations.

(13) Programs intended to reduce youth vaping.

(14) Programs intended to prevent and treat gambling addiction.

(15) Legal aid for the indigent.

(c) Subject to subsection (e), a taxpayer who makes a monetary contribution to a qualified entity during the taxpayer's taxable year is entitled to a deduction against the taxpayer's adjusted gross income in the taxable year equal to the amount of monetary contributions made by the taxpayer during the taxpayer's taxable year.

(d) To receive the deduction provided by this section, a taxpayer must claim the deduction on the taxpayer's annual state tax return or returns in the manner prescribed by the department. The taxpayer shall submit to the department the information that the department determines is necessary for the department to determine whether the taxpayer is eligible for the deduction.

(e) The total amount of deductions allowed under this section may not exceed one billion dollars ($1,000,000,000) each state fiscal year.

(f) The department, on an Internet web site used by the department to provide information to the public, shall provide the total amount of deductions allowed under this section during the current state fiscal year.

(g) The legislative service agency shall, not later than October 1, 2026, and not later than each October 1 thereafter, submit a report to the legislative council, in an electronic format under IC 5-14-6, and to the interim study committee on fiscal policy established by IC 2-5-1.3-4, detailing the total amount of contributions made for which a deduction under this section was claimed in the previous state fiscal year, and the total revenue cost to the state general fund as a result of deductions allowed under this section in the previous state fiscal year.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PORTER

Upon request of Representatives Pryor and GiaQuinta, the Speaker ordered the roll of the House to be called. Roll Call 32: yeas 26, nays 60. Motion failed.

HOUSE MOTION
(Amendment 1002–19)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 3, between lines 28 and 29, begin a new paragraph and insert:

"SECTION 4. IC 4-12-1-21 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: **Sec. 21. (a) This section applies if any state or local tax is reduced or eliminated (as compared to the imposition of the state or local tax on January 1, 2022) in HEA 1002-2022 by the general assembly.**

(b) Not later than December 1, 2025, and each December 1 thereafter, the state budget director, or the state budget director's designee, shall present a written report to the budget committee and the legislative council in an electronic format under IC 5-14-6 concerning the following that result from each state or local tax reduction or elimination enacted in HEA 1002-2022:

(1) The number and type of jobs created.

(2) The average wage of the jobs created.

(3) The locations of the jobs created.

(4) The amount of investments made as a result of tax savings.

(5) For purposes of any reduction in HEA 1002-2022 to the individual adjusted gross income tax, the average savings realized by taxpayers as a result of the reduction in the tax rate imposed, including the average savings realized by taxpayers with adjusted gross income that is:

(A) in the bottom ten percent (10%);

(B) between eleven percent (11%) and twenty percent (20%);

(C) between twenty-one percent (21%) and thirty percent (30%);

(D) between thirty-one percent (31%) and forty percent (40%);

(E) between forty-one percent (41%) and fifty percent (50%);

(F) between fifty-one percent (51%) and sixty percent (60%);

(G) between sixty-one percent (61%) and seventy percent (70%);

(H) between seventy-one percent (71%) and eighty percent (80%);

(I) between eighty-one percent (81%) and ninety percent (90%);

(J) between ninety-one percent (91%) and ninety-nine percent (99%); and

(K) in the top one percent (1%);

of the statewide average adjusted gross income earned for the particular year.

(c) Not later than December 15, 2025, and each December 1 thereafter, the report under subsection (b) must be posted to the Indiana transparency Internet web site.

(d) The budget agency may hire consultants to prepare, validate, and verify the information requirement for the reports.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

PORTER

Upon request of Representatives Pryor and GiaQuinta, the Speaker ordered the roll of the House to be called. Roll Call 33: yeas 26, nays 59. Motion failed.

HOUSE MOTION
(Amendment 1002–22)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 2, delete lines 10 through 19, begin a new paragraph and insert:

"SECTION 2. IC 4-10-22-1.5, AS ADDED BY P.L.165-2021, SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 2021 (RETROACTIVE)]: Sec. 1.5. **(a)** This section applies only in calendar year 2022.

(b) After the end of the state fiscal year beginning July 1, 2021, and ending June 30, 2022, the office of management and budget shall calculate in the customary manner the total amount of state reserves as of the end of the state fiscal year. In making the calculation, the office of management and budget shall include a balance in the state tuition reserve account established by IC 4-12-1-15.7. The office of management and budget shall make the calculation of the combined reserve balance required by this subsection not later than July 31, 2022.

(c) Notwithstanding any other law, if, after the calculation required by ~~section 1(d) of this chapter,~~ **subsection (b),** the budget agency certifies that the state's combined reserve balance as calculated in ~~section 1(d) of this chapter~~ **subsection (b)** exceeds two billion five hundred million dollars ($2,500,000,000), the budget agency, after budget committee review, shall transfer the amount of combined state reserves that exceed two billion five hundred million dollars ($2,500,000,000) to the ~~pre-1996 account (as defined in IC 5-10.2-1-5.5) for the purposes of the pre-1996 account.~~ **next level teachers compensation trust fund established by IC 20-28-9-29 for the purposes of the next level teachers compensation trust fund.**".

Page 41, between lines 20 and 21, begin a new paragraph and insert:

"SECTION 34. IC 20-28-9-29 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE DECEMBER 31, 2021 (RETROACTIVE)]: **Sec. 29. (a) The next level teachers compensation trust fund is established to provide supplemental distributions to school corporations to be used for pay increases for teachers.**

(b) The fund consists of the following:

(1) Any transfer to the fund required under IC 4-10-22-1.5.

(2) Appropriations to the fund.

(3) Gifts, grants, loans, bond proceeds, and other money received for deposit in the fund.

(4) Interest, premiums, or other earnings on the fund.

(c) The department shall administer the fund and make distributions from the fund.

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

(e) Money in the fund is continuously appropriated for purposes of the fund.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

KLINKER

Upon request of Representatives GiaQuinta and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 34: yeas 26, nays 58. Motion failed.

HOUSE MOTION
(Amendment 1002–10)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 27, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 24. IC 6-3-2-6, AS AMENDED BY P.L.146-2020, SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)]: Sec. 6. (a) Each taxable year, an individual who rents a dwelling for use as the individual's principal place of residence may deduct from the individual's adjusted gross income (as defined in IC 6-3-1-3.5(a)), the lesser of:

(1) the amount of rent paid by the individual with respect to the dwelling during the taxable year; or

(2) ~~three~~ **five** thousand dollars ~~($3,000).~~ **($5,000).**

(b) Notwithstanding subsection (a):

(1) a married couple filing a joint return for a particular taxable year may not claim a deduction under this section of more than ~~three~~ **five** thousand dollars ~~($3,000);~~ **($5,000);** and

(2) a married individual filing a separate return for a particular taxable year may not claim a deduction under this section of more than ~~one~~ **two** thousand five hundred dollars ~~($1,500).~~ **($2,500).**

(c) The deduction provided by this section does not apply to an individual who rents a dwelling that is exempt from Indiana property tax.

(d) For purposes of this section, a "dwelling" includes a single family dwelling and unit of a multi-family dwelling.".

Page 42, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 41. [EFFECTIVE JANUARY 1, 2022 (RETROACTIVE)] **(a) IC 6-3-2-6, as amended by this act, applies to taxable years beginning after December 31, 2021.**

(b) This SECTION expires June 30, 2024.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1002 as printed January 13, 2022.)

CAMPBELL

Upon request of Representatives Pryor and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 35: yeas 25, nays 59. Motion failed.

HOUSE MOTION
(Amendment 1002–15)

Mr. Speaker: I move that House Bill 1002 be amended to read as follows:

Page 25, after line 42, begin a new paragraph and insert:

"SECTION 23. IC 6-3-2-27 IS ADDED TO THE INDIANA CODE AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2023]: **Sec. 27. (a) As used in this section, "employment related child care expenses" means amounts that are:**

(1) paid for the care of a qualifying child; and

(2) incurred to enable an individual taxpayer, including an individual taxpayer's spouse in the case of a joint return, to be gainfully employed.

(b) The term does not include an amount paid for services outside the taxpayer's household at a camp where a qualifying child stays overnight.

(c) The term does not include amounts paid for services outside the taxpayer's household that are not provided in conformity with applicable state and local laws.

(d) As used in this section, "qualifying child" means an individual who is less than sixteen (16) years of age and for whom the taxpayer is entitled to a deduction for federal income tax purposes under Section 151(c) of the Internal

Revenue Code.

(e) An individual taxpayer, including an individual taxpayer's spouse in the case of a joint return, who has employment related child care expenses during the taxable year is entitled to a deduction in computing the taxpayer's adjusted gross income for the taxable year.

(f) The amount of a deduction under subsection (e) for a taxable year is equal to the lesser of:

(1) the taxpayer's adjusted gross income; or

(2) ten thousand dollars ($10,000) of employment related child care expenses per qualifying child.

(g) If both spouses reside in the same household, the total amount of the deduction computed under subsection (f) may be claimed only once.

(h) A taxpayer shall apply for the deduction on forms prescribed by the department.

(i) The department may adopt rules under IC 4-22-2 to implement this section.".

Page 42, between lines 1 and 2, begin a new paragraph and insert:

"SECTION 41. [EFFECTIVE JULY 1, 2022] **IC 6-3-2-27, as added by this act, applies only to taxable years that begin after December 31, 2022.**

(b) This SECTION expires July 1, 2025.".

Renumber all SECTIONS consecutively.

(Reference is to HB 1005 as printed January 13, 2022.)

CAMPBELL

Upon request of Representatives Pryor and Pierce, the Speaker ordered the roll of the House to be called. Roll Call 36: yeas 25, nays 57. Motion failed. The bill was ordered engrossed.

REPORTS FROM COMMITTEES

COMMITTEE REPORT

Mr. Speaker: Your Committee on Natural Resources, to which was referred House Bill 1209, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 4, line 13, delete "provided by law," and insert "**provided in this chapter,**".

Page 4, line 15, delete "provided by law," and insert "**provided in this chapter,**".

Page 4, line 16, after "the" insert "**exercise of**".

Page 4, between lines 16 and 17, begin a new paragraph and insert:

"**(c) Except as otherwise provided, this chapter applies to the storage of carbon dioxide.**".

Page 4, line 17, delete "(c)" and insert "**(d)**".

Page 4, line 19, delete "reserves;" and insert "**resources;**".

Page 4, line 20, delete "reserves" and insert "**resources**".

Page 4, line 28, delete "sequestration." and insert "**sequestration pursuant to a UIC Class VI permit.**".

Page 4, line 34, delete "reservoir." and insert "**reservoir pursuant to at least one (1) UIC Class VI permit.**".

Page 5, line 20, after "title to" insert "**, a right to, or an interest in**".

Page 5, line 27, after "created for" insert "**the use of**".

Page 5, line 31, after "on" delete "a" and insert "**an approved**".

Page 5, line 31, after "permit" insert "**or an amendment to a UIC Class VI permit**".

Page 6, delete lines 11 through 12, begin a new paragraph and insert:

"**(p) "Underground storage of carbon dioxide" means the injection and storage of carbon dioxide into underground strata and formations pursuant to at least one (1) UIC Class VI permit.**".

Page 6, line 13, delete "June 30, 2022," and insert "**July 1, 2022,**".

Page 6, line 14, delete "the rights to the use" and insert "**ownership**".

Page 6, line 16, delete "the rights to the use" and insert "**ownership**".

Page 6, line 17, delete "were explicitly acquired by" and insert "**was acquired or reserved by**".

Page 6, line 17, after "Any" insert "**ownership**".

Page 6, line 18, delete "the use of".

Page 6, line 18, delete "explicitly acquired" and insert "**expressly or by implication acquired or reserved by conveyance document**".

Page 6, line 20, delete "July 1, 2022," and insert "**June 30, 2022,**".

Page 6, line 20, delete "rights to the use" and insert "**ownership**".

Page 6, line 20, delete "remain".

Page 6, line 21, delete "vested" and insert "**is vested**".

Page 6, between lines 23 and 24, begin a new paragraph and insert:

"**(c) This chapter does not alter, amend, diminish, or invalidate common law established prior to July 1, 2022, regarding the rights to or dominance of a mineral estate, or the implied or express right of a mineral owner or mineral lessee for the use of pore space.**".

Page 6, line 24, delete "(c)" and insert "**(d)**".

Page 6, line 27, delete "if so specified unless the" and insert "**if specified by an easement or lease. Unless an individual who obtains an easement or lease operates carbon dioxide injection not later than twenty (20) years after obtaining the easement or lease, interest shall lapse, extinguish, and revert to the owner of the surface estate.**".

Page 6, delete lines 28 through 32.

Page 6, line 34, delete "storage reservoir," and insert "**proposed carbon dioxide storage area of a storage facility,**".

Page 7, between lines 2 and 3, begin a new line block indented and insert:

"**(1) That a storage operator has been issued a UIC Class VI permit or an amended UIC Class VI permit.**".

Page 7, line 3, delete "(1)" and insert "**(2)**".

Page 7, line 6, delete "(2)" and insert "**(3)**".

Page 7, line 9, delete "facility." and insert "**facility or amended proposed storage facility.**".

Page 7, line 10, delete "(3)" and insert "**(4)**".

Page 7, between lines 13 and 14, begin a new paragraph and insert:

"**(d) A right to pore space granted by this section does not confer a right to enter upon, or otherwise use, the surface of the land which is integrated under this section unless provided in an order requiring the owners to integrate their interests and to develop the pore space as a proposed storage facility for the underground storage of carbon dioxide.**".

Page 7, line 16, after "into" insert "**the pore space of**".

Page 8, line 10, delete "regulation" and insert "**regulations**".

Page 8, line 16, delete "affected, or will be" and insert "**affected. If a mineral owner or mineral lessee is adversely affected, the adversely affected mineral owner or mineral lessee and the applicant may enter into an agreement under section 4 of this chapter.**".

Page 8, delete lines 17 through 20.

Page 8, line 42, delete "and".

Page 9, between lines 5 and 6, begin a new line double block indented and insert:

"**(C) provide notice to potentially affected parties pursuant to 312 IAC 29-5-2; and**".

Page 9, line 6, after "notice" insert "**under this subsection**".

Page 9, line 7, after "publication" insert "**or delivery**".

Page 10, delete lines 12 through 22, begin a new paragraph and insert:

"**Sec. 11. (a) A mineral owner or mineral lessee shall provide written notice to a storage operator at least thirty-one (31) days prior to drilling a well if the mineral owner or mineral lessee wishes to drill a well not more than:**

(1) three hundred thirty (330) feet from the surface location of a well pursuant to a UIC Class VI permit; or

(2) five hundred (500) feet from the uppermost confining zone of a carbon sequestration facility pursuant to a UIC Class VI permit.

Drilling permitted by this subsection must be conducted in cooperation with a storage operator.

(b) A well drilled under subsection (a) must be drilled in compliance with the requirements of:

(1) the department to preserve the integrity of the storage facility;

(2) a UIC Class VI permit; and

(3) any other applicable regulations.".

Page 10, line 23, after "(a)" insert "**Nothing in this section prohibits recovery by a public utility for any impact on a source of the public water supply from a carbon sequestration project.**

(b)".

Page 10, line 29, delete "materially impairs the property interests outside of the" and insert "**is injurious to health, indecent, offensive to the senses, or an obstruction to the free use of property so as essentially to interfere with the comfortable enjoyment of life or property; or**

(2) has caused direct physical injury to a person, an animal, or tangible property.".

Page 10, delete lines 30 through 33.

Page 10, line 34, delete "(b)" and insert "**(c)**".

Page 10, line 38, delete "(c)" and insert "**(d)**".

Page 12, delete lines 13 through 20.

Renumber all SECTIONS consecutively.

(Reference is to HB 1209 as introduced.)

and when so amended that said bill do pass.

Committee Vote: yeas 10, nays 2.

EBERHART, Chair

Report adopted.

OTHER BUSINESS ON THE SPEAKER'S TABLE

Referrals to Ways and Means

The Speaker announced, pursuant to House Rule 127, that House Bills 1274, 1173 and 1209 had been referred to the Committee on Ways and Means.

Reassignments

The Speaker announced the following reassignments:

House Bill 1102 from the Committee on Public Health to the Committee on Agriculture and Rural Development.

House Bill 1320 from the Committee on Local Government to the Committee on Agriculture and Rural Development.

HOUSE MOTION

Mr. Speaker: I move that Representative Fleming be added as coauthor of House Bill 1003.

MANNING

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Andrade be added as coauthor of House Bill 1011.

AYLESWORTH

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that House Rule 105.2 be suspended for the purpose of adding more than three coauthors and that Representatives Snow, Smaltz, Carbaugh and Klinker be added as coauthors of House Bill 1045.

HEINE

The motion, having been seconded by a constitutional majority and carried by a two-thirds vote of the members, prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Shackleford be added as coauthor of House Bill 1079.

NEGELE

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Heaton be added as coauthor of House Bill 1112.

SLAGER

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Shackleford be added as coauthor of House Bill 1137.

COOK

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representatives Olthoff, Ledbetter and Summers be added as coauthors of House Bill 1140.

VERMILION

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Klinker be added as coauthor of House Bill 1157.

CAMPBELL

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Jackson be added as coauthor of House Bill 1181.

DEVON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Dvorak be added as coauthor of House Bill 1191.

KARICKHOFF

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative M. Bauer be added as coauthor of House Bill 1210.

LAUER

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Carbaugh be removed as author of House Bill 1269 and Representative Torr be substituted therefor and Representative Carbaugh be added as author

CARBAUGH

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Schaibley be added as coauthor of House Bill 1300.

MAYFIELD

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Miller be added as coauthor of House Bill 1354.

DEVON

Motion prevailed.

HOUSE MOTION

Mr. Speaker: I move that Representative Clere be added as coauthor of House Bill 1355.

DEVON

Motion prevailed.

Pursuant to House Rule 60, committee meetings were announced.

On the motion of Representative Payne, the House adjourned at 6:23 p.m., this eighteenth day of January, 2022, until Thursday, January 20, 2022, at 10:00 a.m.

TODD M. HUSTON
Speaker of the House of Representatives

M. CAROLINE SPOTTS
Principal Clerk of the House of Representatives