



# Journal of the Senate

State of Indiana

121st General Assembly

Second Regular Session

Twenty-Third Meeting Day

Tuesday Afternoon

February 25, 2020

The Senate convened at 1:39 p.m., with the President of the Senate, Suzanne Crouch, in the Chair.

Prayer was offered by Lead Pastor David Hastings from Eastside Christian Church in Jeffersonville.

The Pledge of Allegiance to the Flag was led by Senator Ronald T. Grooms.

The Chair ordered the roll of the Senate to be called. Those present were:

Alting	Koch
Bassler	Kruse
Becker	Lanane
Bohacek	Leising
Boots	Melton <input checked="" type="checkbox"/>
Bray	Merritt
Breaux	Messmer
Brown, L.	Mishler
Buchanan	Mrvan
Buck	Niemeyer
Busch	Niezgodski
Charbonneau	Perfect
Crane	Raatz
Crider	Randolph, Lonnie M.
Donato	Rogers
Doriot	Ruckelshaus
Ford, J.D.	Sandlin
Ford, Jon	Spartz
Freeman	Stoops
Garten	Tallian
Gaskill	Taylor, G.
Glick	Tomes
Grooms	Walker
Holdman	M. Young
Houchin	Zay

Roll Call 233: present 49; excused 1. [Note: A  indicates those who were excused.] The Chair announced a quorum present. Pursuant to Senate Rule 5(d), no motion having been heard, the Journal of the previous day was considered read.

## REPORTS FROM COMMITTEES

### COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred House Concurrent Resolution 18, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said resolution do pass.

Committee Vote: Yeas 6, Nays 0.

CRIDER, Chair

Report adopted.

### COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1052, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 8, Nays 0.

HOLDMAN, Chair

Report adopted.

### COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1059, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 6, delete "have a reciprocal agreement with Indiana to allow a" and insert "**provide an exemption from sales, use, or similar taxes imposed on a cargo trailer or recreational vehicle that is purchased in that state or country by an Indiana resident and will be titled or registered in Indiana.**".

Page 1, delete lines 7 through 9.

Page 1, delete lines 12 through 16.

Page 2, delete lines 1 through 14.

Page 2, line 15, delete "(e)" and insert "**(d)**".

Page 2, line 15, delete "This subsection applies to transactions occurring after June".

Page 2, line 16, delete "30, 2025".

Page 2, line 34, delete "(f)." and insert "**(e).**".

Page 2, line 35, delete "(f)" and insert "**(e)**".

Page 2, line 36, delete "subsections (d) and (e)." and insert "**subsection (d).**".

Page 2, line 36, delete "certifications" and insert "**certification**".

Page 2, line 37, delete "subsections (d) and (e)," and insert "**subsection (d),**".

Page 3, line 4, delete "(g)" and insert "**(f)**".

Page 3, line 8, delete "(h)" and insert "**(g)**".

Page 3, delete lines 12 through 42.

Page 4, delete lines 1 through 33.

Renumber all SECTIONS consecutively.

(Reference is to HB 1059 as printed January 21, 2020.)

and when so amended that said bill do pass.  
Committee Vote: Yeas 9, Nays 1.

HOLDMAN, Chair

Report adopted.

#### COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1065, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, between the enacting clause and line 1, begin a new paragraph and insert:

"SECTION 1. IC 6-1.1-1-8.4, AS AMENDED BY P.L.235-2017, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2014 (RETROACTIVE)]: Sec. 8.4. (a) "Inventory" means:

- (1) materials held for processing or for use in production;
- (2) finished or partially finished goods of a manufacturer or processor; ~~and~~
- (3) property held for sale in the ordinary course of trade or business; ~~and~~
- (4) materials and supplies (as defined in 26 CFR 1.162-3) that are:**
  - (A) expensed at the time the materials and supplies are placed in service; or**
  - (B) deductible for federal tax purposes in the year the materials and supplies are first used in business.**

(b) The term includes:

- (1) items that qualify as inventory under 50 IAC 4.2-5-1 (as effective December 31, 2008); ~~and~~
- (2) subject to subsection (c), a mobile home or manufactured home that:
  - (A) does not qualify as real property;
  - (B) is located in a mobile home community;
  - (C) is unoccupied; and
  - (D) is owned and held for sale or lease by the owner of the mobile home community; ~~and~~

**(3) uniforms, garments, linens, and facilities services owned, held, possessed, or controlled for the purpose of rental or lease in the ordinary course of trade or business.**

(c) Subsection (b)(2) applies regardless of whether the mobile home that is held for sale or lease is new or was previously owned.

SECTION 2. IC 6-1.1-4-12, AS AMENDED BY P.L.257-2019, SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 12. (a) As used in this section, "land developer" means a person that holds land for sale in the ordinary course of the person's trade or business. The term includes a financial institution (as defined in IC 28-1-1-3(1)) if the financial institution's land in inventory is purchased, acquired, or held for one (1) or more of the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4). **The determination of whether a person qualifies as a land developer shall be based upon whether such person satisfies the requirements contained in this**

**subsection, and no consideration shall be given to either the person's industry classification, such as classification as a developer or builder, or any other activities undertaken by the person in addition to holding land for sale in the ordinary course of the person's trade or business.**

(b) As used in this section, "land in inventory" means:

- (1) a lot; or
- (2) a tract that has not been subdivided into lots;

to which a land developer holds title in the ordinary course of the land developer's trade or business.

(c) As used in this section, "title" refers to legal or equitable title, including the interest of a contract purchaser.

(d) For purposes of this section, land purchased, acquired, or held by a financial institution for one (1) or more of the purposes established under IC 28-1-11-5(a)(2), IC 28-1-11-5(a)(3), and IC 28-1-11-5(a)(4) is considered held for sale in the ordinary course of the financial institution's trade or business.

(e) Except as provided in subsections (i), (j), and (k), if:

- (1) land assessed on an acreage basis is subdivided into lots; or
- (2) land is rezoned for, or put to, a different use;

the land shall be reassessed on the basis of its new classification.

(f) If improvements are added to real property, the improvements shall be assessed.

(g) An assessment or reassessment made under this section is effective on the next assessment date.

(h) No petition to the department of local government finance is necessary with respect to an assessment or reassessment made under this section.

(i) Except as provided in subsection (k) and subject to subsection (j), land in inventory may not be reassessed until the next assessment date following the earliest of:

- (1) the date on which title to the land is transferred by:
  - (A) the land developer; or
  - (B) a successor land developer that acquires title to the land;

to a person that is not a land developer;

- (2) the date on which construction of a structure begins on the land; or

- (3) the date on which a building permit is issued for construction of a building or structure on the land.

(j) Subsection (i) applies regardless of whether the land in inventory is rezoned while a land developer holds title to the land.

(k) This subsection applies to land in inventory that a for-profit land developer acquires from a:

- (1) school corporation; or
- (2) local unit of government (as defined in IC 14-22-31.5-1), but only if the local unit of government:
  - (A) acquired the land in a tax sale procedure under IC 6-1.1; or
  - (B) has held the land for not less than three (3) years prior to the date on which the for-profit land developer acquires it from the local unit of government.

Land in inventory to which this subsection applies shall be assessed on the first assessment date immediately following the date on which the land developer acquires title to the land in inventory. Notwithstanding section 13(a) of this chapter, land in

inventory to which this subsection applies is considered to be devoted to agricultural use and shall be assessed at the agricultural land base rate. After the initial assessment under this subsection, land in inventory to which this subsection applies shall be reassessed in accordance with subsection (i).

SECTION 3. IC 6-1.1-9-10, AS ADDED BY P.L.154-2006, SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 10.

(a) If in the course of a review of a taxpayer's personal property assessment under this chapter an assessing official or the assessing official's representative or contractor discovers an error indicating that the taxpayer has overreported a personal property assessment, the assessing official shall:

- (1) adjust the personal property assessment to correct the error; and
- (2) process a refund or credit for any resulting overpayment.

(b) Application of subsection (a) is subject to the restrictions of IC 6-1.1-11-1.

**(c) If a taxpayer believes that the taxpayer overreported a personal property assessment that is discovered in the course of a review of the taxpayer's personal property assessment under this chapter for which the assessing official fails to make an adjustment to correct the error under this section either in whole or in part, the taxpayer may:**

- (1) initiate an appeal of the assessment under IC 6-1.1-15-1.1 for a credit to offset any resulting overpayment against the taxpayer's current personal property tax liability; or**
- (2) file a claim for refund under IC 6-1.1-26-1.1 of personal property taxes paid with regard to any resulting overpayment.**

SECTION 4. IC 6-1.1-15-3, AS AMENDED BY P.L.121-2019, SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 3. (a) A taxpayer may obtain a review by the Indiana board of:

- (1) a county board's action with respect to a claim under section 1.1 of this chapter; or
- (2) a denial by the county auditor, the county assessor, or the county treasurer of a claim for refund under IC 6-1.1-9-10(c)(2) that is appealed to the Indiana board as authorized in IC 6-1.1-26-2.1(d)(2).**

(b) The county assessor is the party to ~~the~~ a review under ~~this section~~ **subsection (a)(1)** to defend the determination of the county board. The county auditor may appear as an additional party to the review if the determination concerns a matter that is in the discretion of the county auditor. At the time the notice of that determination is given to the taxpayer, the taxpayer shall also be informed in writing of:

- (1) the taxpayer's opportunity for review under ~~this section;~~ **subsection (a)(1);** and
- (2) the procedures the taxpayer must follow in order to obtain review under this section.

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

auditor may obtain a review by the Indiana board.

(d) In order to obtain a review by the Indiana board under ~~this section;~~ **subsection (a)(1)**, the party must, not later than forty-five (45) days after the date of the notice given to the party or parties of the determination of the county board:

- (1) file a petition for review with the Indiana board; and
- (2) mail a copy of the petition to the other party.

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

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

- (1) Initiate the review.
- (2) Prosecute the review.

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

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

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

**(h) This subsection applies only to the review by the Indiana board of a denial of a refund claim described in subsection (a)(2). The county assessor is the party to a review under subsection (a)(2) to defend the denial of the refund under IC 6-1.1-26-2.1. In order to obtain a review by the Indiana board under subsection (a)(2), the taxpayer must, within forty-five (45) days of the notice of denial under IC 6-1.1-26-2.1(d):**

- (1) file a petition for review with the Indiana board; and**
- (2) mail a copy of the petition to the county auditor."**

Page 1, line 1, delete "IC 6-1.1-18-26" and insert "IC 6-1.1-18-30".

Page 1, line 3, delete "26." and insert "30.".

Page 2, delete lines 38 through 42.

Delete pages 3 through 5.

Page 6, delete lines 1 through 4, begin a new paragraph and insert:

"SECTION 6. IC 6-1.1-18-31 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) The board of trustees of a fire protection district may, upon approval by the county legislative body, submit a petition to the department of local government finance for an increase in the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and**

payable in 2021 or for any year thereafter for which a petition is submitted under this section.

(b) If a petition is submitted as provided in subsection (a) before August 1, 2020, or April 1 of a year thereafter, the department of local government finance shall increase the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in the immediately succeeding year by using the following formula for purposes of subsection (c)(2):

**STEP ONE:** Determine the percentage increase in the population, as determined by the county legislative body and as may be prescribed by the department of local government finance, that is within the fire protection district area during the ten (10) year period immediately preceding the year in which the petition is submitted under subsection (a).

**STEP TWO:** Determine the greater of zero (0) or the result of:

- (A) the STEP ONE percentage; minus
  - (B) six percent (6%);
- expressed as a decimal.

**STEP THREE:** Determine a rate that is the lesser of:

- (A) one-tenth (0.1); or
- (B) the STEP TWO result.

**STEP FOUR:** Reduce the STEP THREE rate by any rate increase in the fire protection district's property tax rate within the immediately preceding ten (10) year period that was made based on a petition submitted by the fire protection district under this section.

(c) The fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in a given year, as adjusted under this section, shall be calculated as:

- (1) the amount of the ad valorem property tax levy increase for the fire protection district without regard to this section; plus
- (2) an amount equal to the result of:
  - (A) the rate determined under the formula in subsection (b); multiplied by
  - (B) the net assessed value of the fire protection district area divided by one hundred (100).

The calculation under this subsection shall be used in the determination of the fire protection district's maximum permissible ad valorem property tax levy for property taxes first due and payable in the first year of the increase and thereafter.

SECTION 7. IC 6-1.1-26-2.1, AS ADDED BY P.L.232-2017, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2019 (RETROACTIVE)]: Sec. 2.1.

(a) The county auditor shall approve or deny a claim for refund.

(b) If the county auditor approves the claim for refund, the county auditor shall forward the claim to the county treasurer and county assessor for approval or denial. The county treasurer and county assessor shall each certify their approval or denial and return the claim to the county auditor not later than seventy-five (75) days after the date of the filing of the claim under section 1.1 of this chapter.

(c) If the county auditor, the county assessor, and the county

treasurer approve the refund, the county auditor shall issue a warrant to the claimant payable on the general fund for the amount due under this section within forty-five (45) days of the approval of a claim for refund. In addition, the taxpayer is entitled to interest on any overpayment of property taxes. Interest shall be computed:

- (1) from the date on which the taxes were paid or due, whichever is later, to the date on which the county auditor and the county treasurer approve the refund; and
- (2) using the rate in effect under IC 6-8.1-10-1 for each particular year covered by the refund.

If the taxpayer no longer owns the property on which the tax was assessed and paid, the county auditor shall pay the refunds to the taxpayer or other lawful claimant.

(d) If the county auditor, the county assessor, or the county treasurer denies a refund, the county auditor shall send a notice to the claimant. The claimant may, within forty-five (45) days of the notice of denial:

- (1) file an original action claiming a refund in a court of competent jurisdiction in the county where the property is located; or
- (2) in the case of notice of denial of a claim for refund that is filed pursuant to IC 6-1.1-9-10(c)(2), file a petition for review with the Indiana board under the procedures set forth in IC 6-1.1-15-3.

(e) If a credit is not applied or a refund is not paid within one hundred twenty (120) days from the date a claim was filed under section 1.1 of this chapter, a claimant may file an original action claiming a refund in a court of competent jurisdiction in the county where the property is located. An original action must be filed by the later of four (4) years after the tax is paid, or four (4) years after the final disposition of an appeal by the county board, board of tax review, department of local government finance, or a court, with respect to a particular tax year.

(f) The county auditor shall correct the tax duplicate for refunds. In the June or December settlement and apportionment of taxes, or both the June and December settlement and apportionment of taxes, immediately following a refund made under this section the county auditor shall deduct the amount refunded from the gross tax collections of the taxing units for which the refunded taxes were originally paid and shall pay the amount so deducted out of the general fund. However, the county auditor shall make the deductions and payments required by this subsection not later than the December settlement and apportionment. The county auditor shall notify the county executive of the payment of the amount due.

SECTION 8. IC 6-3.1-34-6, AS ADDED BY P.L.158-2019, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 6. As used in this chapter, "qualified redevelopment site" means:

- (1) land on which a vacant building or complex of buildings was placed in service at least fifteen (15) years before the date on which the application is filed with the corporation under this chapter;
- (2) land on which a vacant building or complex of buildings:
  - (A) was placed in service at least fifteen (15) years before the date on which the demolition of the vacant

- building or complex of buildings was completed; and
- (B) that was demolished in an effort to protect the health, safety, and welfare of the community;
- (3) land on which a vacant building or complex of buildings:
  - (A) was placed in service at least fifteen (15) years before the date on which the demolition of the vacant building or complex of buildings was completed;
  - (B) was placed in service as a public building;
  - (C) was owned by a unit of local government; and
  - (D) has not been redeveloped since the building was taken out of service as a public building;
- (4) vacant land; ~~or~~
- (5) brownfields consisting of more than fifty (50) acres; **or**
- (6) land that has been mined using surface mining methods or underground mining methods, specifically and primarily for the removal of coal, and land contiguous to such previously mined land.**

For a complex of buildings to be considered a qualified redevelopment site under subdivision (1), (2) or (3), the buildings must have been located on a single parcel or contiguous parcels of land that were under common ownership at the time the site was placed in service.

SECTION 9. IC 6-3.1-34-17, AS ADDED BY P.L.158-2019, SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17. (a) The following apply if the corporation determines that a credit should be awarded under this chapter:

- (1) The corporation shall require the taxpayer to enter into an agreement with the corporation as a condition of receiving a credit under this chapter.
- (2) The agreement with the corporation must:
  - (A) prescribe the method of certifying the taxpayer's qualified investment; and
  - (B) include provisions that authorize the corporation to work with the department and the taxpayer, if the corporation determines that the taxpayer is noncompliant with the terms of the agreement or the provisions of this chapter, to bring the taxpayer into compliance or to protect the interests of the state.
- (3) The corporation shall specify the taxpayer's expenditures that will be considered a qualified investment.
- (4) The corporation shall determine the applicable credit percentage under subsections (b) and (c).
- (b) If the corporation determines that a credit should be awarded under this chapter, the corporation shall determine the applicable credit percentage for a qualified investment certified by the corporation. However, and except as provided in subsection (c), the applicable credit percentage may not exceed the following:
  - (1) If the qualified redevelopment site was placed in service at least fifteen (15) years ago but less than thirty (30) years ago, or is vacant land or a brownfield described in section 6(5) of this chapter:
    - (A) fifteen percent (15%), if the qualified redevelopment site is part of a development plan of a regional development authority established under IC 36-7.5-2-1 or IC 36-7.6-2-3; or

- (B) ten percent (10%), if the qualified redevelopment site is not part of a development plan of a regional development authority described under clause (A).
  - (2) If the qualified redevelopment site was placed in service at least thirty (30) years ago but less than forty (40) years ago:
    - (A) twenty percent (20%), if the qualified redevelopment site is part of a development plan of a regional development authority established under IC 36-7.5-2-1 or IC 36-7.6-2-3; or
    - (B) ten percent (10%), if the qualified redevelopment site is not part of a development plan of a regional development authority described under clause (A).
  - (3) If the qualified redevelopment site was placed in service at least forty (40) years ago:
    - (A) twenty-five percent (25%), if the qualified redevelopment site is part of a development plan of a regional development authority established under IC 36-7.5-2-1 or IC 36-7.6-2-3; or
    - (B) fifteen percent (15%), if the qualified redevelopment site is not part of a development plan of a regional development authority described under clause (A).
  - (4) If the qualified redevelopment site is a mine reclamation site described in section 6(6) of this chapter, twenty-five percent (25%).**
  - (c) The corporation may increase the credit amount by not more than an additional five percent (5%) if:
    - (1) the qualified redevelopment site is located in a federally designated qualified opportunity zone (Section 1400Z-1 and 1400Z-2 of the Internal Revenue Code); or
    - (2) the project qualifies for federal new markets tax credits under Section 45D of the Internal Revenue Code.
    - (d) To be eligible for the credit for a qualified investment, a taxpayer's expenditures that are considered a qualified investment must be certified by the corporation not later than two (2) taxable years after the end of the calendar year in which the taxpayer's expenditures are made."
- Page 8, between lines 15 and 16, begin a new paragraph and insert:
- "SECTION 12. IC 6-9-54 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]:
- Chapter 54. Clarksville Food and Beverage Tax**
- Sec. 1. This chapter applies to the town of Clarksville.**
- Sec. 2. The definitions in IC 6-9-12-1 apply throughout this chapter.**
- Sec. 3. (a) The fiscal body of the town may adopt an ordinance to impose an excise tax, known as the town food and beverage tax, on transactions described in section 4 of this chapter. The fiscal body of the town may adopt an ordinance under this subsection only after the fiscal body has previously held at least one (1) separate public hearing in which a discussion of the proposed ordinance to impose the town food and beverage tax is the only substantive issue on the agenda for that public hearing.**
- (b) If the town fiscal body adopts an ordinance under subsection (a), the town fiscal body shall immediately send a certified copy of the ordinance to the department of state**

revenue.

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

- (1) The day specified in the ordinance.
- (2) The last day of the month that succeeds the month in which the ordinance is adopted.

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

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in the town; and
- (3) by a retail merchant for consideration.

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

- (1) served by a retail merchant off the merchant's premises;
- (2) food sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

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

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

- (1) must be imposed in an increment of twenty-five hundredths percent (0.25%); and
- (2) may not exceed one percent (1%);

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

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

Sec. 7. The amounts received from the tax imposed under

this chapter shall be paid monthly by the treasurer of state to the town fiscal officer upon warrants issued by the auditor of state.

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

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

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

Sec. 9. (a) Money in the food and beverage tax receipts fund must be used by the town:

- (1) for the financing, construction, renovation, improvement, equipping, or maintenance of projects; and
- (2) to pay debt service on bonds issued under this chapter for projects;

within the South Clarksville Redevelopment Area, as defined in the South Clarksville Redevelopment Plan on February 1, 2016.

(b) The town may issue bonds to:

- (1) pay any costs associated with the financing, construction, renovation, improvement, equipping, and maintenance of a project within the South Clarksville Redevelopment Area, as defined in the South Clarksville Redevelopment Plan on February 1, 2016; or
- (2) refund bonds issued or other obligations incurred under this chapter so long as any bonds issued or other obligations incurred to refund bonds or retire other obligations do not extend the date that the previous bonds or other obligations will be completely paid as to principal and interest.

(c) Bonds issued or other obligations incurred under this section:

- (1) are payable solely from money provided in this chapter;
- (2) must be issued in the manner prescribed by IC 36-5-2-11;
- (3) may not have a term that is longer than twenty (20) years; and
- (4) may, in the discretion of the town, be sold at a negotiated sale at a price to be determined by the town or in accordance with IC 5-1-11 and IC 5-3-1.

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

Sec. 11. This chapter expires October 1, 2040.

SECTION 13. IC 6-9-55 IS ADDED TO THE INDIANA CODE AS A NEW CHAPTER TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]:

**Chapter 55. Riverboat Food and Beverage Tax**

Sec. 1. As used in this chapter, "beverage" includes, but is not limited to, any alcoholic beverage.

Sec. 2. As used in this chapter, "food" includes, but is not limited to, any food product.

Sec. 3. As used in this chapter, "gross retail income" has the meaning set forth in IC 6-2.5-1-5.

Sec. 4. As used in this chapter, "riverboat" refers to a riverboat operated by a licensed owner described in IC 4-33-6-1(a)(1).

Sec. 5. As used in this chapter, "person" has the meaning set forth in IC 6-2.5-1-3.

Sec. 6. As used in this chapter, "retail merchant" has the meaning set forth in IC 6-2.5-1-8.

Sec. 7. (a) An excise tax, known as the food and beverage tax, is imposed on those transactions described in section 8 of this chapter that occur at a riverboat after January 1, 2021.

(b) The rate of the tax imposed under this chapter equals one percent (1%) of the gross retail income on the transaction.

Sec. 8. (a) Except as provided in subsection (c), the tax imposed under section 7 of this chapter applies to a transaction in which a food or beverage is furnished, prepared, or served:

- (1) for consumption at a location or on equipment provided by a retail merchant;
- (2) in a riverboat; and
- (3) by a retail merchant for consideration.

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

- (1) served by a retail merchant off the merchant's premises;
- (2) food sold in a heated state or heated by a retail merchant;
- (3) made of two (2) or more food ingredients, mixed or combined by a retail merchant for sale as a single item (other than food that is only cut, repackaged, or pasteurized by the seller, and eggs, fish, meat, poultry, and foods containing these raw animal foods requiring cooking by the consumer as recommended by the federal Food and Drug Administration in chapter 3, subpart 3-401.11 of its Food Code so as to prevent food borne illnesses); or
- (4) food sold with eating utensils provided by a retail merchant, including plates, knives, forks, spoons, glasses, cups, napkins, or straws (for purposes of this subdivision, a plate does not include a container or package used to transport the food).

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

Sec. 9. The tax imposed under this chapter shall be imposed, paid, and collected in the same manner that the state gross retail tax is imposed, paid, and collected under IC 6-2.5. However, the return to be filed with the payment of the tax imposed under this chapter may be made on a separate return or may be combined with the return filed for the payment of the state gross retail tax, as prescribed by the department of state revenue.

Sec. 10. The amounts received from the tax imposed under

this chapter shall be paid monthly by the treasurer of state to the fiscal officer of the city in which the riverboat is located upon warrants issued by the auditor of state.

Sec. 11. (a) The fiscal officer of the city in which the riverboat is located shall establish a food and beverage tax receipts fund.

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

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

Sec. 12. (a) Subject to subsection (b), money in the food and beverage tax receipts fund must be used by the city for purposes of public safety within a one (1) mile radius of a riverboat sited at a location approved under IC 4-33-6-4.5.

(b) Money in the food and beverage tax receipts fund may not be used until gaming operations begin at a riverboat sited at a location approved under IC 4-33-6-4.5.

Sec. 13. With respect to obligations for which a pledge has been made under section 12 of this chapter, the general assembly covenants with the holders of the obligations that this chapter will not be repealed or amended in a manner that will adversely affect the imposition or collection of the tax imposed under this chapter if the payment of any of the obligations is outstanding.

Sec. 14. This chapter expires January 1, 2025."

Page 9, between lines 18 and 19, begin a new paragraph and insert:

"SECTION 15. IC 36-7-4-1103, AS AMENDED BY P.L.119-2012, SECTION 195, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 1103. (a) This section does not apply to a plan commission exercising jurisdiction in a county having a population of more than twenty thousand nine hundred (20,900) but less than twenty-one thousand (21,000):

(b) (a) ADVISORY—AREA. For purposes of this section, urban areas include all lands and lots within the corporate boundaries of a municipality, any other lands or lots used for residential purposes where there are at least eight (8) residences within any quarter mile square area, and other lands or lots that have been or are planned for residential areas contiguous to the municipality.

(c) (b) ADVISORY—AREA. This chapter does not authorize an ordinance or action of a plan commission that would prevent, outside of urban areas, the complete use and alienation of any mineral resources or forests by the owner or alienee of them.

SECTION 16. IC 36-7-14-0.5, AS AMENDED BY P.L.235-2019, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 0.5. (a) The definitions in this section apply throughout this chapter.

(b) "Obligation" means any bond, note, warrant, lease, or other instrument under which money is borrowed.

(c) "Public funds" means all fees, payments, tax receipts, and funds of whatever kind or character coming into the possession of a:

- (1) redevelopment commission; or
- (2) department of redevelopment.

(d) "Residential housing" means housing or workforce housing that consists of single family dwelling units sufficient to

secure quality housing in reasonable proximity to employment. **The term includes condominiums and townhouses located within an economic development target area that is designated under IC 6-1.1-12.1-7.**

(e) "Residential housing development program" means a residential housing development program for the:

- (1) construction of new residential housing; or
- (2) renovation of existing residential housing;

established by a commission under section 53 of this chapter.

(f) "Workforce housing" means housing that is affordable for households with earned income that is sufficient to secure quality housing in reasonable proximity to employment.

SECTION 17. IC 36-7-14-53, AS ADDED BY P.L.235-2019, SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 53. (a) Subject to subsection (g), a commission may establish a residential housing development program by resolution for the construction of new residential housing or the renovation of existing residential housing **in an area within the jurisdiction of the commission** if:

- (1) for a commission established by a county, the average of new, single family residential houses constructed ~~in the unincorporated within the township in which the area of the county is located~~ during the preceding three (3) calendar years is less than one percent (1%) of the total number of single family residential houses within ~~the unincorporated area of the county that township~~ on January 1 of the year in which the resolution is adopted; or
- (2) for a commission established by a municipality, the average of new, single family residential houses constructed within the municipal boundaries during the preceding three (3) calendar years is less than one percent (1%) of the total number of single family residential houses within the boundaries of the municipality on January 1 of the year in which the resolution is adopted.

**However, the calculations described in subdivisions (1) and (2) and the provisions of subsection (f) do not apply for purposes of establishing a residential housing development program within an economic development target area designated under IC 6-1.1-12.1-7.**

(b) The program, which may include any relevant elements the commission considers appropriate, may be adopted as part of a redevelopment plan or amendment to a redevelopment plan, and must establish an allocation area for purposes of sections 39 and 56 of this chapter for the accomplishment of the program. The program must be approved by the municipal legislative body or county executive as specified in section 17 of this chapter.

(c) The notice and hearing provisions of sections 17 and 17.5 of this chapter, including notice under section 17(c) of this chapter to a taxing unit that is wholly or partly located within an allocation area, apply to the resolution adopted under subsection (b). Judicial review of the resolution may be made under section 18 of this chapter.

(d) Before formal submission of any residential housing development program to the commission, the department of redevelopment shall:

- (1) consult with persons interested in or affected by the

proposed program;

- (2) provide the affected neighborhood associations, residents, and township assessors with an adequate opportunity to participate in an advisory role in planning, implementing, and evaluating the proposed program; and
- (3) hold ~~public meetings in the affected neighborhood at~~ **least one (1) public meeting** to obtain the views of neighborhood associations and residents **of the affected neighborhood.**

(e) A residential housing development program established under this section must terminate not later than ~~twenty (20) years after the date the program is established under subsection (b)-~~ **twenty-five (25) years after the date on which the first obligation was incurred to pay principal and interest on bonds or lease rentals on leases payable from tax increment revenues from the program.**

(f) The department of local government finance in cooperation with either the appropriate county agency or the appropriate municipal agency, or both, shall determine whether a county or municipality meets the **threshold** requirements under subsection

(a). **In making the determination, the department of local government finance may request information only as necessary to make the determination.** A county or municipality may request from the department of local government finance a report, if it exists, describing the effect of current assessed value allocated to tax increment financing allocation areas on the amount of the tax levy or proceeds and the credit for excessive property taxes under IC 6-1.1-20.6 for the taxing units within the boundaries of the residential housing development program.

(g) A program established under subsection (a) may not take effect **in any part of the program allocation area that lies outside an economic development target area designated under IC 6-1.1-12.1-7** until the governing body of each school corporation affected by the program passes a resolution approving the program. **A program established under subsection (a) takes effect in the part of a program allocation area that lies within an economic development target area when the program is established, without additional approval under this subsection.**

SECTION 18. [EFFECTIVE UPON PASSAGE] **Notwithstanding the January 1, 2020, effective date contained in P.L.121-2019, SECTION 5, the revisor of statutes shall publish IC 6-1.1-15-3, as amended by this act, effective January 1, 2019."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1065 as printed January 27, 2020.)  
and when so amended that said bill do pass.

Committee Vote: Yeas 8, Nays 4.

HOLDMAN, Chair

Report adopted.

#### COMMITTEE REPORT

Madam President: The Senate Committee on Corrections and Criminal Law, to which was referred Engrossed House Bill 1094, has had the same under consideration and begs leave to report the



same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 9, Nays 0.

M. YOUNG, Chair

Report adopted.

#### COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1113, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, between lines 11 and 12, begin a new paragraph and insert:

"SECTION 2. IC 5-1.2-4.5-2, AS ADDED BY P.L.108-2019, SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE MAY 1, 2020]: Sec. 2. (a) This section applies to:

(1) a public-private agreement to which the authority is a party under IC 8-15.5 and that is originally entered into after May 1, 2019; and

**(2) any other agreement to which the authority or the state is a party under any provision of the Indiana Code, other than IC 8-15.5, that would increase revenue as the result of the sale or lease of a state asset, or a grant of a license to operate a state asset, and that is entered into after May 1, 2020.**

(b) If:

(1) an extension or an amendment to a public-private agreement **described in subsection (a)(1)** would increase the amount to be:

~~(+) (A)~~ paid by the authority to the operator, another private entity, or a governmental entity by at least one hundred million dollars (\$100,000,000); or

~~(-) (B)~~ received by the operator or a party related to the operator by at least one hundred million dollars (\$100,000,000); or

**(2) an agreement described in subsection (a)(2) would increase revenue by at least one hundred million dollars (\$100,000,000) as the result of the sale or lease of a state asset, or a grant of a license to operate a state asset;**

the authority **or the state** shall submit the proposed extension or amendment to the public-private agreement **described in subdivision (1) or the proposed agreement described in subdivision (2)** to the budget committee established by IC 4-12-1-3 for its review.

(c) The budget committee may request that the authority, ~~or~~ the department of transportation, or both, **or the state, as applicable**, appear at a public meeting of the budget committee concerning the proposed extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)**. The authority **or the state** may not enter into any extension or amendment to the public-private agreement **described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)** until after the budget committee has reviewed the proposed extension or amendment **to the public-private agreement described in subsection (a)(1) or the proposed agreement described in subsection (a)(2)**."

Page 6, delete lines 31 through 42, begin a new paragraph and insert:

"SECTION 8. IC 6-1.1-4-42, AS ADDED BY P.L.182-2009(ss), SECTION 89, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)]: Sec. 42. (a) This section applies to assessment dates after January 15, 2010.

(b) ~~As used in~~ **The following definitions apply throughout this section:**

(1) "Golf course" means an area of land and yard improvements that are predominately used to play the game of golf. A golf course consists of a series of holes, each consisting of a teeing area, fairway, rough and other hazards, and the green with the pin and cup.

**(2) "Yard improvements" include a clubhouse, irrigation systems, a pro shop, a maintenance building, a driving range, a structure for food and beverage services, or other buildings associated with the operation of and included in the net operating income of a golf course.**

(c) The true tax value of real property regularly used as a golf course is the valuation determined by applying the income capitalization appraisal approach. The income capitalization approach used to determine the true tax value of a golf course must:

(1) incorporate an applicable income capitalization method and appropriate capitalization rates that are developed and used in computations that lead to an indication of value commensurate with the risks for the subject property use;

(2) provide for the uniform and equal assessment of golf courses; ~~of similar grade quality and play length;~~ and

(3) exclude the value of personal property, intangible property, and income derived from personal or intangible property.

(d) For assessment dates after January 15, 2010, and before March 1, 2012, a township assessor (if any) or the county assessor shall gather and process information from the owner of a golf course to carry out this section in accordance with the rules adopted by the department of local government finance under IC 4-22-2.

(e) For assessment dates after February 28, 2012, the department of local government finance shall, by rules adopted under IC 4-22-2, establish uniform income capitalization ~~tables and rates annually and~~ procedures to be used for the assessment of golf courses. The department of local government finance may rely on ~~analysis conducted by a state educational institution to develop the income capitalization tables and procedures required under this section.~~ **recognized sources of industry capitalization rates.** Assessing officials shall use the ~~tables and~~ procedures adopted by the department of local government finance to assess, reassess, and annually adjust the assessed value of golf courses.

(f) The department of local government finance may prescribe procedures, forms, and due dates for the collection from the owners or operators of golf courses of the necessary earnings, income, profits, losses, and expenditures data necessary to carry out this section. An owner or operator of a golf course shall comply with the procedures and reporting schedules prescribed

by the department of local government finance.

(g) Assessing officials shall solicit and the owners or operators of a golf course shall provide data for the gross income and allowable operating expenses from the owner or operator of the golf course and use federal tax returns or other similar evidence as verification that the submissions are correct. Assessing officials shall examine and evaluate three (3) years of financial records and federal tax returns to obtain the average net operating income. The three (3) year average should include the most current completed financial records and filed federal tax returns of the golf course as of the assessment date to ensure that the appropriate income and expense information for the subject property is used. However, because the financial records and federal tax returns for the year immediately preceding the assessment date would not be completed, the financial records and federal tax returns to be examined may include the three (3) years prior to the year immediately preceding the assessment date.

(h) All income and expense information provided to the assessing official under this section is confidential under IC 6-1.1-35-9.

SECTION 9. IC 6-1.1-4-46 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 46. (a) This section applies to assessment dates after December 31, 2020.

(b) As used in this section, "distributable property" means property of a solar facility with a definite situs (as defined in IC 6-1.1-8-2(3)) and that is directly used to generate or conduct solar electricity.

(c) As used in this section, "solar energy installation" means:

- (1) any solar facility or distributable property utilized for the generation of solar electricity;
- (2) any system, building, or improvement that is located at, adjacent to, near, or in the general proximity of the solar facility or distributable property and is necessary or convenient to the construction, completion, or operation of the solar facility or distributable property; and
- (3) the collection, transmission, and distribution facilities necessary to conduct the solar electricity produced by the solar facility or distributable property to users.

(d) As used in this section, "solar facility" means a facility that is used for the purpose of generating solar electricity for resale to consumers.

(e) Except as provided in subsection (g), and notwithstanding the provisions of this chapter and any real property assessment guidelines of the department of local government finance, for the property tax assessment of land utilized by, for, or in connection with a solar energy installation, the true tax value per acre for such land shall not exceed three hundred percent (300%) of the statewide agricultural land base rate value per acre determined under section 4.5(e) of this chapter for the current assessment year.

(f) Except as set forth in subsection (g), the department of local government finance shall by rule provide for the

method for determining the true tax value of each parcel of land utilized by, for, or in connection with a solar energy installation.

(g) If a solar energy installation has an existing contract with an assessing official on June 30, 2020, that specifies the assessment method for land utilized by, for, or in connection with the solar energy installation, the assessment method set forth under subsection (e) shall apply to the solar energy installation only after the expiration date of that contract."

Page 7, delete lines 1 through 36.

Page 17, between lines 19 and 20, begin a new paragraph and insert:

"SECTION 18. IC 6-1.1-12-11.5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 11.5. (a) The following definitions apply throughout this section:

- (1) "Blind" has the meaning set forth in section 11(c) of this chapter.
- (2) "Gross income" has the meaning set forth in Section 61 of the Internal Revenue Code (26 U.S.C. 61).
- (3) "Individual with a disability" has the meaning set forth in section 11(d) of this chapter.
- (4) "Relative" has the meaning set forth in IC 2-2.2-1-17.

(b) Except as provided in section 40.5 of this chapter, an individual may have the sum of twelve thousand four hundred eighty dollars (\$12,480) deducted from the assessed value of real property, a mobile home not assessed as real property, or a manufactured home not assessed as real property that the individual owns, or that the individual is buying under a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home, if the contract or a memorandum of the contract is recorded in the county recorder's office, and if:

- (1) the real property, mobile home, or manufactured home is principally used and occupied by another individual as the other individual's residence;
- (2) the occupant who principally uses and occupies the property as the occupant's residence is an individual who is:

- (A) blind or an individual with a disability; and
- (B) a relative of the owner;

- (3) the occupant's gross income for the calendar year preceding the year in which the deduction is claimed did not exceed seventeen thousand dollars (\$17,000); and
- (4) the individual:

- (A) owns the real property, mobile home, or manufactured home; or
- (B) is buying the real property, mobile home, or manufactured home under contract;

on the date the statement required by section 12 of this chapter is filed.

(c) An individual who is filing a claim under this section shall submit proof of the occupant's disability. Proof that the occupant is eligible to receive disability benefits under the federal Social Security Act (42 U.S.C. 301 et seq.) shall constitute proof of disability for purposes of this section.

**(d) If the occupant is an individual with a disability not covered under the federal Social Security Act, the occupant shall be examined by a physician and the occupant's status as an individual with a disability determined by using the same standards as used by the Social Security Administration. The costs of this examination shall be borne by the claimant.**

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

**(f) For purposes of this section, if real property, a mobile home, or a manufactured home is owned by:**

- (1) tenants by the entirety;**
- (2) joint tenants; or**
- (3) tenants in common;**

**only one (1) deduction may be allowed.**

SECTION 19. IC 6-1.1-12-12, AS AMENDED BY P.L.214-2019, SECTION 6, AND P.L.257-2019, SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided in section 17.8 of this chapter and subject to section 45 of this chapter, a person who desires to claim the deduction provided in section 11 or **11.5** of this chapter must file an application, on forms prescribed by the department of local government finance, with the auditor of the county in which the real property, mobile home not assessed as real property, or manufactured home not assessed as real property is located. To obtain the deduction for a desired calendar year in which property taxes are first due and payable, the application must be completed and dated in the immediately preceding calendar year and filed with the county auditor on or before January 5 of the calendar year in which the property taxes are first due and payable. The application may be filed in person or by mail. If mailed, the mailing must be postmarked on or before the last day for filing.

(b) Proof of blindness may be supported by:

- (1) the records of the division of family resources or the division of disability and rehabilitative services; or
- (2) the written statement of a physician who is licensed by this state and skilled in the diseases of the eye or of a licensed optometrist.

(c) The application required by this section must contain the record number and page where the contract or memorandum of the contract is recorded if the individual is buying the real property, mobile home, or manufactured home on a contract that provides that the individual is to pay property taxes on the real property, mobile home, or manufactured home."

Page 19, delete lines 18 through 42, begin a new paragraph and insert:

"SECTION 22. IC 6-1.1-12-17.8, AS AMENDED BY P.L.257-2019, SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.8. (a) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter in a particular year and who remains eligible for the

deduction in the following year is not required to file a statement to apply for the deduction in the following year. However, for purposes of a deduction under section 37 of this chapter, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

(b) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, or 17.4 (before its expiration) of this chapter in a particular year and who becomes ineligible for the deduction in the following year shall notify the auditor of the county in which the real property, mobile home, or manufactured home for which the individual claims the deduction is located of the individual's ineligibility in the year in which the individual becomes ineligible. An individual who becomes ineligible for a deduction under section 37 of this chapter shall notify the county auditor of the county in which the property is located in conformity with section 37 of this chapter.

(c) The auditor of each county shall, in a particular year, apply a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter to each individual who received the deduction in the preceding year unless the auditor determines that the individual is no longer eligible for the deduction.

(d) An individual who receives a deduction provided under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter for property that is jointly held with another owner in a particular year and remains eligible for the deduction in the following year is not required to file a statement to reapply for the deduction following the removal of the joint owner if:

- (1) the individual is the sole owner of the property following the death of the individual's spouse; or
- (2) the individual is the sole owner of the property following the death of a joint owner who was not the individual's spouse.

If a county auditor terminates a deduction under section 9 of this chapter, a deduction under section 37 of this chapter, or a credit under IC 6-1.1-20.6-8.5 after June 30, 2017, and before May 1, 2019, because the taxpayer claiming the deduction or credit did not comply with a requirement added to this subsection by P.L.255-2017 to reapply for the deduction or credit, the county auditor shall reinstate the deduction or credit if the taxpayer provides proof that the taxpayer is eligible for the deduction or credit and is not claiming the deduction or credit for any other property.

(e) A trust entitled to a deduction under section 9, 11, 13, 14,

16, 17.4 (before its expiration), or 37 of this chapter for real property owned by the trust and occupied by an individual in accordance with section ~~17.9~~ **17.9(a)** of this chapter is not required to file a statement to apply for the deduction, if:

- (1) the individual who occupies the real property receives a deduction provided under section 9, 11, 13, 14, 16, 17.4 (before its expiration), or 37 of this chapter in a particular year; and
- (2) the trust remains eligible for the deduction in the following year.

However, for purposes of a deduction under section 37 of this chapter, the individuals that qualify the trust for a deduction must comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013.

**(f) A trust entitled to a deduction under section 11.5 of this chapter for real property owned by the trust and occupied by an individual in accordance with section 17.9(b) of this chapter is not required to file a statement to apply for the deduction if:**

- (1) the occupant of the real property meets the conditions for the deduction in a particular year; and**
- (2) the trust remains eligible for the deduction in the following year.**

**(g)** A cooperative housing corporation (as defined in 26 U.S.C. 216) that is entitled to a deduction under section 37 of this chapter in the immediately preceding calendar year for a homestead (as defined in section 37 of this chapter) is not required to file a statement to apply for the deduction for the current calendar year if the cooperative housing corporation remains eligible for the deduction for the current calendar year. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

**(g)** **(h)** An individual who:

- (1) was eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2007, or January 15, 2008, assessment date; or
- (2) would have been eligible for a homestead credit under IC 6-1.1-20.9 (repealed) for property taxes imposed for the March 1, 2008, or January 15, 2009, assessment date if IC 6-1.1-20.9 had not been repealed;

is not required to file a statement to apply for a deduction under section 37 of this chapter if the individual remains eligible for the deduction in the current year. An individual who filed for a homestead credit under IC 6-1.1-20.9 (repealed) for an assessment date after March 1, 2007 (if the property is real

property), or after January 1, 2008 (if the property is personal property), shall be treated as an individual who has filed for a deduction under section 37 of this chapter. However, the county auditor may, in the county auditor's discretion, terminate the deduction for assessment dates after January 15, 2012, if the individual does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates the deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records, or to the last known address of the most recent owner shown in the transfer book.

**(h)** **(i)** If a county auditor terminates a deduction because the taxpayer claiming the deduction did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall reinstate the deduction if the taxpayer provides proof that the taxpayer is eligible for the deduction and is not claiming the deduction for any other property.

**(h)** **(j)** A taxpayer described in section 37(k) of this chapter is not required to file a statement to apply for the deduction provided by section 37 of this chapter for a calendar year beginning after December 31, 2008, if the property owned by the taxpayer remains eligible for the deduction for that calendar year. However, the county auditor may terminate the deduction for assessment dates after January 15, 2012, if the individual residing on the property owned by the taxpayer does not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015), as determined by the county auditor, before January 1, 2013. Before the county auditor terminates a deduction because the individual residing on the property did not comply with the requirement in IC 6-1.1-22-8.1(b)(9) (expired January 1, 2015) before January 1, 2013, the county auditor shall mail notice of the proposed termination of the deduction to:

- (1) the last known address of each person liable for any property taxes or special assessment, as shown on the tax duplicate or special assessment records; or
- (2) the last known address of the most recent owner shown in the transfer book.

SECTION 23. IC 6-1.1-12-17.9, AS AMENDED BY P.L.190-2016, SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17.9. **(a)** A trust is entitled to a deduction under section 9, 11, 13, 14, 16, or 17.4 (before its expiration) of this chapter for real property owned by the trust and occupied by an individual if the county auditor determines that the individual:

- (1) upon verification in the body of the deed or otherwise, has either:
  - (A) a beneficial interest in the trust; or
  - (B) the right to occupy the real property rent free under the terms of a qualified personal residence trust created by the individual under United States Treasury

Regulation 25.2702-5(c)(2); and

(2) otherwise qualifies for the deduction.

**(b) A trust is entitled to a deduction under section 11.5 of this chapter for real property owned by the trust if the county auditor determines that the trust and the occupant meet the conditions for the deduction.**

SECTION 24. IC 6-1.1-12-37, AS AMENDED BY P.L.214-2019, SECTION 16, AND AS AMENDED BY P.L.257-2019, SECTION 28, AND AS AMENDED BY P.L.121-2019, SECTION 1, AND AS AMENDED BY THE TECHNICAL CORRECTIONS BILL OF THE 2020 GENERAL ASSEMBLY, IS CORRECTED AND AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 37. (a) The following definitions apply throughout this section:

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

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

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

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

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

(A) that is located in Indiana;

(B) that:

(i) the individual owns;

(ii) the individual is buying under a contract recorded in the county recorder's office, or evidenced by a memorandum of contract recorded in the county recorder's office under IC 36-2-11-20, that provides that the individual is to pay the property taxes on the residence, and that obligates the owner to convey title to the individual upon completion of all of the individual's contract obligations;

(iii) the individual is entitled to occupy as a tenant-stockholder (as defined in 26 U.S.C. 216) of a cooperative housing corporation (as defined in 26 U.S.C. 216); or

(iv) is a residence described in section ~~17-9~~ 17.9(a) of this chapter that is owned by a trust if the individual is an individual described in section ~~17-9~~ 17.9(a) of this chapter; and

(C) that consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.

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

(b) Each year a homestead is eligible for a standard deduction from the assessed value of the homestead for an assessment date. Except as provided in subsection (p), the deduction provided by this section applies to property taxes first due and payable for an assessment date only if an individual has an interest in the homestead described in subsection (a)(2)(B) on:

(1) the assessment date; or

(2) any date in the same year after an assessment date that a statement is filed under subsection (e) or section 44 of this chapter, if the property consists of real property.

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

(c) Except as provided in section 40.5 of this chapter, the total amount of the deduction that a person may receive under this section for a particular year is the lesser of:

(1) sixty percent (60%) of the assessed value of the real property, mobile home not assessed as real property, or manufactured home not assessed as real property; or

(2) forty-five thousand dollars (\$45,000).

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

(e) Except as provided in sections 17.8 and 44 of this chapter and subject to section 45 of this chapter, an individual who desires to claim the deduction provided by this section must file a certified statement on forms prescribed by the department of local government finance, with the auditor of the county in which the homestead is located. The statement must include:

(1) the parcel number or key number of the property and the name of the city, town, or township in which the property is located;

(2) the name of any other location in which the applicant or the applicant's spouse owns, is buying, or has a beneficial interest in residential real property;

(3) the names of:

(A) the applicant and the applicant's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is an individual; or

(B) each individual who qualifies property as a homestead under subsection (a)(2)(B) and the individual's spouse (if any):

(i) as the names appear in the records of the United States Social Security Administration for the purposes of the issuance of a Social Security card and Social Security number; or

(ii) that they use as their legal names when they sign their names on legal documents;

if the applicant is not an individual; and

(4) either:

(A) the last five (5) digits of the applicant's Social

Security number and the last five (5) digits of the Social Security number of the applicant's spouse (if any); or (B) if the applicant or the applicant's spouse (if any) does not have a Social Security number, any of the following for that individual:

- (i) The last five (5) digits of the individual's driver's license number.
- (ii) The last five (5) digits of the individual's state identification card number.
- (iii) The last five (5) digits of a preparer tax identification number that is obtained by the individual through the Internal Revenue Service of the United States.
- (iv) If the individual does not have a driver's license, a state identification card, or an Internal Revenue Service preparer tax identification number, the last five (5) digits of a control number that is on a document issued to the individual by the United States government.

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

(f) Except as provided in subsection (n), if a person who is receiving, or seeks to receive, the deduction provided by this section in the person's name:

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

the person must file a certified statement with the auditor of the county, notifying the auditor of the person's ineligibility, not more than sixty (60) days after the date of the change in eligibility. A person who fails to file the statement required by this subsection may, under IC 6-1.1-36-17, be liable for any

additional taxes that would have been due on the property if the person had filed the statement as required by this subsection plus a civil penalty equal to ten percent (10%) of the additional taxes due. The civil penalty imposed under this subsection is in addition to any interest and penalties for a delinquent payment that might otherwise be due. One percent (1%) of the total civil penalty collected under this subsection shall be transferred by the county to the department of local government finance for use by the department in establishing and maintaining the homestead property data base under subsection (i) and, to the extent there is money remaining, for any other purposes of the department. This amount becomes part of the property tax liability for purposes of this article.

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

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

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

(i) The department of local government finance shall provide secure access to county auditors to a homestead property data base that includes access to the homestead owner's name and the numbers required from the homestead owner under subsection (e)(4) for the sole purpose of verifying whether an owner is wrongly claiming a deduction under this chapter or a credit under IC 6-1.1-20.4, IC 6-1.1-20.6, or IC 6-3.6-5 (after December 31, 2016). *Each county auditor shall submit data on deductions applicable to the current tax year on or before March 15 of each year in a manner prescribed by the department of local government finance.*

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

homestead credit because the property owner's principal place of residence is outside Indiana.

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

- (1) The property is located in Indiana and consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling.
- (2) The property is the principal place of residence of an individual.
- (3) The property is owned by an entity that is not described in subsection (a)(2)(B).
- (4) The individual residing on the property is a shareholder, partner, or member of the entity that owns the property.
- (5) The property was eligible for the standard deduction under this section on March 1, 2009.

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

- (1) imposed for an assessment date in 2009; and
- (2) first due and payable in 2010;

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

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

- (1) a deck or patio;
- (2) a gazebo; or
- (3) another residential yard structure, as defined in rules adopted by the department of local government finance (other than a swimming pool);

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

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

- (1) The names of the county and state in which the individual's spouse claims a deduction substantially similar to the deduction allowed by this section.
- (2) A statement made under penalty of perjury that the following are true:

- (A) That the individual and the individual's spouse maintain separate principal places of residence.
- (B) That neither the individual nor the individual's spouse has an ownership interest in the other's principal place of residence.
- (C) That neither the individual nor the individual's spouse has, for that same year, claimed a standard or substantially similar deduction for any property other than the property maintained as a principal place of residence by the respective individuals.

A county auditor may require an individual or an individual's

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

(o) If:

- (1) a property owner files a statement under subsection (e) to claim the deduction provided by this section for a particular property; and
- (2) the county auditor receiving the filed statement determines that the property owner's property is not eligible for the deduction;

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

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

(1) either:

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

(2) on the assessment date:

- (A) the property on which the homestead is currently located was vacant land; or
- (B) the construction of the dwelling that constitutes the homestead was not completed; and

(3) either:

- (A) the individual files the certified statement required by subsection (e); or
- (B) a sales disclosure form that meets the requirements of section 44 of this chapter is submitted to the county assessor on or before December 31 of the calendar year for the individual's purchase of the homestead.

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

chapter and IC 6-1.1-20.6.

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

(r) This subsection:

- (1) applies to an application for the deduction provided by this section that is filed for an assessment date occurring after December 31, 2013; and
- (2) does not apply to an individual described in subsection (q).

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

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

- (1) is serving on active duty in any branch of the armed forces of the United States;
- (2) was ordered to transfer to a location outside Indiana; and
- (3) was otherwise eligible, without regard to this subsection, for the deduction under this section for the property for the assessment date immediately preceding the transfer date specified in the order described in subdivision (2).

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

SECTION 25. IC 6-1.1-12-43, AS AMENDED BY P.L.214-2019, SECTION 17, IS AMENDED TO READ AS

FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 43. (a) For purposes of this section:

- (1) "benefit" refers to a deduction under section 1, 9, 11, **11.5**, 13, 14, 16, 17.4 (before its expiration), 26, 29, 33, 34, 37, or 37.5 of this chapter;
- (2) "closing agent" means a person that closes a transaction;
- (3) "customer" means an individual who obtains a loan in a transaction; and
- (4) "transaction" means a single family residential:
  - (A) first lien purchase money mortgage transaction; or
  - (B) refinancing transaction.

(b) Before closing a transaction after December 31, 2004, a closing agent must provide to the customer the form referred to in subsection (c).

(c) Before June 1, 2004, the department of local government finance shall prescribe the form to be provided by closing agents to customers under subsection (b). The department shall make the form available to closing agents, county assessors, county auditors, and county treasurers in hard copy and electronic form. County assessors, county auditors, and county treasurers shall make the form available to the general public. The form must:

- (1) on one (1) side:
  - (A) list each benefit;
  - (B) list the eligibility criteria for each benefit; and
  - (C) indicate that a new application for a deduction under section 1 of this chapter is required when residential real property is refinanced;
- (2) on the other side indicate:
  - (A) each action by and each type of documentation from the customer required to file for each benefit; and
  - (B) sufficient instructions and information to permit a party to terminate a standard deduction under section 37 of this chapter on any property on which the party or the spouse of the party will no longer be eligible for the standard deduction under section 37 of this chapter after the party or the party's spouse begins to reside at the property that is the subject of the closing, including an explanation of the tax consequences and applicable penalties, if a party unlawfully claims a standard deduction under section 37 of this chapter; and
  - (3) be printed in one (1) of two (2) or more colors prescribed by the department of local government finance that distinguish the form from other documents typically used in a closing referred to in subsection (b).

(d) A closing agent:

- (1) may reproduce the form referred to in subsection (c);
- (2) in reproducing the form, must use a print color prescribed by the department of local government finance; and
- (3) is not responsible for the content of the form referred to in subsection (c) and shall be held harmless by the department of local government finance from any liability for the content of the form.

(e) This subsection applies to a transaction that is closed after December 31, 2009. In addition to providing the customer the form described in subsection (c) before closing the transaction,



a closing agent shall do the following as soon as possible after the closing, and within the time prescribed by the department of insurance under IC 27-7-3-15.5:

(1) To the extent determinable, input the information described in IC 27-7-3-15.5(c)(2) into the system maintained by the department of insurance under IC 27-7-3-15.5.

(2) Submit the form described in IC 27-7-3-15.5(c) to the data base described in IC 27-7-3-15.5(c)(2)(D).

(f) A closing agent to which this section applies shall document the closing agent's compliance with this section with respect to each transaction in the form of verification of compliance signed by the customer.

(g) Subject to IC 27-7-3-15.5(d), a closing agent is subject to a civil penalty of twenty-five dollars (\$25) for each instance in which the closing agent fails to comply with this section with respect to a customer. The penalty:

(1) may be enforced by the state agency that has administrative jurisdiction over the closing agent in the same manner that the agency enforces the payment of fees or other penalties payable to the agency; and

(2) shall be paid into:

(A) the state general fund, if the closing agent fails to comply with subsection (b); or

(B) the home ownership education account established by IC 5-20-1-27, if the closing agent fails to comply with subsection (e) in a transaction that is closed after December 31, 2009.

(h) A closing agent is not liable for any other damages claimed by a customer because of:

(1) the closing agent's mere failure to provide the appropriate document to the customer under subsection (b); or

(2) with respect to a transaction that is closed after December 31, 2009, the closing agent's failure to input the information or submit the form described in subsection (e).

(i) The state agency that has administrative jurisdiction over a closing agent shall:

(1) examine the closing agent to determine compliance with this section; and

(2) impose and collect penalties under subsection (g).

SECTION 26. IC 6-1.1-12-46, AS AMENDED BY P.L.181-2016, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 46. (a) This section applies to real property for an assessment date in 2011 or a later year if:

(1) the real property is not exempt from property taxation for the assessment date;

(2) title to the real property is transferred after the assessment date and on or before the December 31 that next succeeds the assessment date;

(3) the transferee of the real property applies for an exemption under IC 6-1.1-11 for the next succeeding assessment date; and

(4) the county property tax assessment board of appeals determines that the real property is exempt from property taxation for that next succeeding assessment date.

(b) For the assessment date referred to in subsection (a)(1), real property is eligible for any deductions for which the transferor under subsection (a)(2) was eligible for that assessment date under the following:

(1) IC 6-1.1-12-1.

(2) IC 6-1.1-12-9.

(3) IC 6-1.1-12-11.

**(4) IC 6-1.1-12-11.5.**

~~(4)~~ (5) IC 6-1.1-12-13.

~~(5)~~ (6) IC 6-1.1-12-14.

~~(6)~~ (7) IC 6-1.1-12-16.

~~(7)~~ (8) IC 6-1.1-12-17.4 (before its expiration).

~~(8)~~ (9) IC 6-1.1-12-18 (before its expiration).

~~(9)~~ (10) IC 6-1.1-12-22 (before its expiration).

~~(10)~~ (11) IC 6-1.1-12-37.

~~(11)~~ (12) IC 6-1.1-12-37.5.

(c) For the payment date applicable to the assessment date referred to in subsection (a)(1), real property is eligible for the credit for excessive residential property taxes under IC 6-1.1-20.6 for which the transferor under subsection (a)(2) would be eligible for that payment date if the transfer had not occurred."

Page 20, delete line 1.

Page 36, delete lines 9 through 42.

Page 37, delete lines 1 through 7, begin a new paragraph and insert:

"SECTION 36. IC 6-1.1-18-30 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 30. (a) This section applies only to Sullivan County.**

**(b) The executive of the county may, upon approval by the fiscal body of the county, submit a petition to the department of local government finance for an increase in the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.**

**(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:**

**(1) the lesser of:**

**(A) the county's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2020; or**

**(B) the ad valorem property tax levy adopted by the county fiscal body for property taxes due and payable in 2020; and**

**(2) the county's ad valorem property tax levy under IC 6-1.1-18.5 as certified by the department of local government finance for property taxes due and payable in 2020.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the county's maximum permissible ad valorem property tax levy for purposes of IC 6-1.1-18.5.**

**(e) This section expires June 30, 2023.**

SECTION 37. IC 6-1.1-18-31 IS ADDED TO THE

INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 31. (a) This section applies only to the Wabash city school corporation.**

**(b) The superintendent of the Wabash city school corporation may, upon approval by the governing board of the school corporation, submit a petition to the department of local government finance for an increase in the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.**

**(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for its operations fund for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:**

**(1) the lesser of:**

**(A) the school corporation's maximum permissible ad valorem property tax levy under IC 20-46-8-1 for the operations fund for property taxes due and payable in 2020; or**

**(B) the ad valorem property tax levy for the operations fund adopted for the school corporation for property taxes due and payable in 2020; and**

**(2) the school corporation's ad valorem property tax levy under IC 20-46-8-1 for the operations fund as certified by the department of local government finance for property taxes due and payable in 2020.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the school corporation's maximum permissible ad valorem property tax levy for purposes of IC 20-46-8-1.**

**(e) This section expires June 30, 2023.**

SECTION 38. IC 6-1.1-18-32 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 32. (a) This section applies only to the city of Wabash.**

**(b) The executive of the city may, upon approval by the fiscal body of the city, submit a petition to the department of local government finance for an increase in the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. A petition must be submitted not later than September 1, 2020.**

**(c) If a petition is submitted under subsection (b), the department of local government finance shall increase the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2021. The amount of the increase under this section is equal to the difference between:**

**(1) the lesser of:**

**(A) the city's maximum permissible ad valorem property tax levy under IC 6-1.1-18.5 for property taxes due and payable in 2020; or**

**(B) the ad valorem property tax levy adopted by the city fiscal body for property taxes due and payable in 2020; and**

**(2) the city's ad valorem property tax levy as certified by the department of local government finance for property taxes due and payable in 2020.**

**(d) The adjustment under this section is a temporary, one (1) time increase to the city's maximum permissible ad valorem property tax levy for purposes of IC 6-1.1-18.5.**

**(e) This section expires June 30, 2023."**

Delete page 47.

Page 48, delete lines 1 through 11.

Page 74, delete lines 28 through 29, begin a new line double block indented and insert:

**"(B) less than one million dollars (\$1,000,000); or".**

Page 74, line 33, delete "seven hundred fifty thousand dollars (\$750,000)." and insert "**one million dollars (\$1,000,000).**".

Page 82, between lines 36 and 37, begin a new paragraph and insert:

"SECTION 63. IC 6-3.6-3-7, AS AMENDED BY P.L.247-2017, SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 7. (a) This section applies to a county in which the county adopting body is a local income tax council.**

**(b) Before a member of the local income tax council may propose an ordinance or vote on a proposed ordinance, the member must hold a public hearing on the proposed ordinance and provide the public with notice of the time and place where the public hearing will be held.**

**(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance or resolution to propose an ordinance.**

**(d) In addition to the notice required by subsection (b), the adopting body shall also:**

**(1) provide a copy of the notice to all taxing units in the county; and**

**(2) if the proposed ordinance will decrease or rescind a tax rate, or change the use of revenue derived from a tax rate, inform the taxing units of the need to verify and provide notice to the adopting body prior to the hearing on the proposed ordinance if the change proposed in the ordinance will affect the payment of bonds, leases, or other obligations as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);**

at least ten (10) days before the public hearing.

SECTION 64. IC 6-3.6-3-7.5, AS AMENDED BY P.L.247-2017, SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE UPON PASSAGE]: **Sec. 7.5. (a) This section applies to a county in which the county adopting body is the county council.**

**(b) Before the county council may vote on a proposed ordinance under this article, the county council must hold a public hearing on the proposed ordinance and provide the public with notice of the date, time, and place of the public hearing.**

**(c) The notice required by subsection (b) must be given in accordance with IC 5-3-1 and include the proposed ordinance.**

**(d) In addition to the notice required by subsection (b), the adopting body shall also:**

**(1) provide a copy of the notice to all taxing units in the county; and**

**(2) if the proposed ordinance will decrease or rescind a**

tax rate, or change the use of revenue derived from a tax rate, inform the taxing units of the need to verify and provide notice to the adopting body prior to the hearing on the proposed ordinance if the change proposed in the ordinance will affect the payment of bonds, leases, or other obligations as set forth in IC 6-3.6-4-3 or IC 6-3.6-6-3(b);

at least ten (10) days before the public hearing."

Page 83, between lines 30 and 31, begin a new paragraph and insert:

"SECTION 67. IC 12-20-9-5, AS AMENDED BY P.L.73-2005, SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. If an individual or a member of an individual's household who is determined to be eligible for township assistance and entitled to temporary relief is in a township in which the individual or household member does not have legal residence, the township trustee, as administrator of township assistance:

- (1) may, if the trustee considers advisable, under IC 12-20-17-4; or
- (2) shall, if the trustee considers advisable, in the case of a trustee of a township to which IC 12-20-17-5 applies;

place the individual or household member temporarily in a county home as provided in ~~IC 12-20-17-4~~ or provide temporary township assistance under this article.

SECTION 68. IC 12-20-17-4, AS AMENDED BY P.L.73-2005, SECTION 84, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) This section applies only to a township that has a population of less than ten thousand (10,000).

(b) If a township trustee determines that:

- (1) an individual who is determined to be eligible for township assistance and entitled to temporary relief;
- (2) is in a township in which the individual does not have legal residence in the township or is unable to ascertain the individual's place of legal residence; and
- (3) the individual is homeless;

the township trustee, as administrator of township assistance, may, if the trustee considers advisable, place the individual temporarily in the county home, if any, where the individual, if capable, is to be employed or provide temporary township assistance under this article.

SECTION 69. IC 12-20-17-5 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 5. (a) This section applies only to a township that has a population of at least ten thousand (10,000).

(b) If a township trustee determines that:

- (1) an individual is eligible for township assistance and entitled to temporary relief;
- (2) the individual does not have legal residence in the township or is unable to ascertain the individual's place of legal residence; and
- (3) the individual is homeless;

the township trustee, as administrator of township assistance, shall, if the trustee considers advisable, place the individual temporarily in the county home, if any, where the individual,

if capable, is to be employed or provide temporary township assistance under this article."

Page 85, between lines 33 and 34, begin a new paragraph and insert:

"SECTION 71. IC 12-20-28-4 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 4. (a) Each township trustee within a county shall collaborate together annually to prepare a written comprehensive list of assistance that:

- (1) is available to the homeless population for each township; and
- (2) includes both public and known private resources, including township assistance.

(b) Not later than March 1 of each year, the list prepared under this section shall be:

- (1) distributed to each city, town, and township within a county; and
- (2) published and maintained on the county's Internet web site."

Page 92, between lines 41 and 42, begin a new paragraph and insert:

"SECTION 77. IC 20-46-7-12, AS AMENDED BY P.L.229-2011, SECTION 220, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 12. (a) Except as provided by IC 5-1-14-10 and subsection (c), the maximum term or repayment period for bonds issued by a school corporation for a school building construction project may not exceed twenty (20) years after the date of the issuance of the bonds.

(b) If a school corporation is an eligible school corporation under IC 5-1-5-2.5, the school corporation may extend the repayment period beyond the maximum repayment period that applied to the bond, loan, or lease at the time the obligation was incurred as provided by IC 5-1-5-2.5.

(c) Except as provided by IC 5-1-14-10, the maximum term or repayment period for bonds issued by a school corporation for a school building construction project and to repay loans made or guaranteed by a federal agency may not exceed forty (40) years after the date of the issuance of the bonds."

Page 103, between lines 12 and 13, begin a new paragraph and insert:

"SECTION 91. IC 36-6-6-16, AS ADDED BY P.L.129-2019, SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2019 (RETROACTIVE)]: Sec. 16. (a) This section does not apply to a township that is a distressed political subdivision under IC 6-1.1-20.3.

(b) As used in this section, "township fund" does not include a debt service fund of a township.

(c) Notwithstanding any other law, a township legislative body, in a public meeting, may authorize a one (1) time transfer of any excess balance or part of an excess balance from any township fund to any other township fund. A township legislative body may transfer excess balances from multiple township funds; however, all transfers must be authorized by the township legislative body at one (1) time. Subject to subsection (d), a township must complete all transfers that are authorized by this

section not later than September 1, 2020. Any money transferred under this section may be used for any lawful purpose for which money in the fund to which the balance is transferred may be used.

(d) If IC 36-6-9 applies to the township, the township must adopt the township capital improvement plan before the township may complete a transfer of money under this section.

(e) A township may not spend any money that is transferred until the expenditure of the money has been included in a budget that has been approved by the department of local government finance under IC 6-1.1-17. ~~For purposes of fixing its budget and for purposes of the ad valorem property tax levy limits imposed under IC 6-1.1-18.5, the township shall treat the money transferred under this section that the department of local government finance permits it to spend during a particular calendar year as part of its ad valorem property tax levy for that same calendar year.~~

(f) This section expires January 1, 2021.

**SECTION 92. IC 36-6-6-17 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 17. (a) This section does not apply to a township located in a county having a consolidated city.**

**(b) As used in this section, "immediate family member" refers only to any of the following relatives of an individual:**

- (1) A parent.**
- (2) A sibling.**
- (3) A spouse.**
- (4) A child.**

**A relative by adoption, half-blood, marriage, or remarriage is considered as a relative of whole kinship.**

**(c) A member of the township board may not participate in a vote on the adoption of the township's budget and tax levies if the member is an immediate family member of the township trustee.**

**(d) Notwithstanding any other law, if at least a majority of the members of the township board are precluded from voting on the township's budget and tax levies under subsection (c), the township's most recent annual appropriations are continued for the ensuing budget year, subject to the following:**

- (1) The township trustee may petition the county fiscal body for an increase in the township's budget under subsection (e).**
- (2) The township trustee may petition the county fiscal body for any additional appropriations under subsection (f).**

**(e) If subsection (d) applies, the township trustee may petition the county fiscal body for an increase in the township's budget and property tax levies. The county fiscal body may grant or deny the petition only after conducting a public hearing on the petition.**

**(f) If subsection (d) applies, the county fiscal body may adopt any additional appropriations of the township by ordinance before the department of local government finance may approve the additional appropriation.**

**SECTION 93. IC 36-7-9-13, AS AMENDED BY P.L.169-2006, SECTION 64, IS AMENDED TO READ AS**

**FOLLOWS [EFFECTIVE JULY 1, 2020]: Sec. 13. (a) If all or any part of the costs listed in section 12 of this chapter remain unpaid for any unsafe premises (other than unsafe premises owned by a governmental entity) for more than fifteen (15) days after the completion of the work, the enforcement authority does not act under section 13.5 of this chapter, and the enforcement authority determines that there is a reasonable probability of obtaining recovery, the enforcement authority shall prepare a record stating:**

- (1) the name and last known address of each person who held a known or recorded fee interest, life estate interest, or equitable interest of a contract purchaser in the unsafe premises from the time the order requiring the work to be performed was recorded to the time that the work was completed;**
- (2) the legal description or address of the unsafe premises that were the subject of work;**
- (3) the nature of the work that was accomplished;**
- (4) the amount of the unpaid bid price of the work that was accomplished; and**
- (5) the amount of the unpaid average processing expense.**

**The record must be in a form approved by the state board of accounts.**

**(b) The enforcement authority, or its head, shall swear to the accuracy of the record before the clerk of the circuit court and deposit the record in the clerk's office. Notice that the record has been filed and that a hearing on the amounts indicated in the record may be held must be sent in the manner prescribed by section 25 of this chapter to all of the following:**

- (1) The persons named in the record.**
- (2) Any mortgagee that has a known or recorded substantial property interest.**

**(c) If, within thirty (30) days after the notice required by subsection (b), a person named in the record or a mortgagee files with the clerk of the circuit court a written petition objecting to the claim for payment and requesting a hearing, the clerk shall enter the cause on the docket of the circuit or superior court as a civil action, and a hearing shall be held on the question in the manner prescribed by IC 4-21.5. However, issues that could have been determined under section 8 of this chapter may not be entertained at the hearing. At the conclusion of the hearing, the court shall either sustain the petition or enter a judgment against the persons named in the record for the amounts recorded or for modified amounts.**

**(d) If no petition is filed under subsection (c), the clerk of the circuit court shall enter the cause on the docket of the court and the court shall enter a judgment for the amounts stated in the record.**

**(e) A judgment under subsection (c) or (d), to the extent that it is not satisfied under IC 27-2-15, is a debt and a lien on all the real and personal property of the person named, or a joint and several debt and lien on the real and personal property of the persons named in the record prepared under subsection (a). The lien on real property is perfected against all creditors and purchasers when the judgment is entered on the judgment docket of the court. The lien on personal property is perfected by filing a lis pendens notice in the appropriate filing office, as prescribed**

by the Indiana Rules of Trial Procedure.

(f) Judgments rendered under this section may be enforced in the same manner as all other judgments are enforced."

Page 109, delete lines 25 through 28, begin a new paragraph and insert:

"SECTION 99. [EFFECTIVE JANUARY 1, 2020 (RETROACTIVE)] (a) This SECTION applies notwithstanding IC 6-1.1-10, IC 6-1.1-11, or any other law or administrative rule or provision.

(b) This SECTION applies to assessment dates after December 31, 2017, and before January 1, 2020.

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

(1) that is owned, occupied, and used by a taxpayer that is a church or religious society and is used for one (1) or more of the purposes described in IC 6-1.1-10-16 or IC 6-1.1-10-21;

(2) for which an exemption application was filed after June 8, 2019, and before June 15, 2019; and

(3) that would have been eligible for an exemption under IC 6-1.1-10-16 or IC 6-1.1-10-21 for assessment dates after December 31, 2017, and before January 1, 2020, if an exemption application had been properly and timely filed under IC 6-1.1 for the property.

(d) Before September 1, 2020, the owner of eligible property may file a property tax exemption application and supporting documents claiming a property tax exemption under this SECTION for the eligible property for an assessment date after December 31, 2017, and before January 1, 2020.

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

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

(1) The property tax exemption for the eligible property shall be allowed and granted for the applicable assessment date by the county assessor and county auditor of the county in which the eligible property is located.

(2) The owner of the eligible property is not required to pay any property taxes, penalties, or interest with respect to the eligible property for the applicable assessment date.

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

(h) To the extent the owner of the eligible property has paid any property taxes, penalties, or interest with respect to the eligible property for an applicable date and to the extent that the eligible property is exempt from taxation as provided in this SECTION, the owner of the eligible property is entitled to a refund of the amounts paid. The owner is not entitled to any interest on the refund under

**IC 6-1.1 or any other law to the extent interest has not been paid by or on behalf of the owner. Notwithstanding the filing deadlines for a claim under IC 6-1.1-26, any claim for a refund filed by the owner of eligible property under this SECTION before September 1, 2020, is considered timely filed. The county auditor shall pay the refund due under this SECTION in one (1) installment.**

**(i) This SECTION expires June 30, 2022."**

Renumber all SECTIONS consecutively.

(Reference is to HB 1113 as reprinted January 30, 2020.) and when so amended that said bill do pass.

Committee Vote: Yeas 13, Nays 0.

HOLDMAN, Chair

Report adopted.

#### COMMITTEE REPORT

Madam President: The Senate Committee on Homeland Security and Transportation, to which was referred Engrossed House Bill 1174, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill do pass.

Committee Vote: Yeas 6, Nays 0.

CRIDER, Chair

Report adopted.

#### COMMITTEE REPORT

Madam President: The Senate Committee on Tax and Fiscal Policy, to which was referred Engrossed House Bill 1235, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be amended as follows:

Page 1, line 12, reset in roman "only".

Page 1, line 12, delete "not more than".

Page 1, line 13, delete "in a" and insert "**after June 30, 2020, and before July 1, 2023,**".

Page 1, line 14, delete "calendar year".

Page 2, between lines 31 and 32, begin a new paragraph and insert:

**"(e) If the board increases the enhanced prepaid wireless charge under subsection (a), the board shall provide written notice to the department of state revenue not later than sixty (60) days before the date the increase takes effect that includes:**

**(1) the effective date for the increase; and**

**(2) the amount of the charge as increased by the board."**

Page 3, line 24, reset in roman "only".

Page 3, line 24, delete "not more than".

Page 3, line 25, delete "in a" and insert "**after June 30, 2020, and before July 1, 2023,**".

Page 3, line 26, delete "calendar year".

Page 4, after line 34, begin a new paragraph and insert:

**"(g) If the board increases the statewide 911 fee under subsection (a), the board shall provide written notice to the department of state revenue not later than sixty (60) days**

before the date the increase takes effect that includes:

(1) the effective date for the increase; and

(2) the amount of the charge as increased by the board."

(Reference is to HB 1235 as printed January 27, 2020.)  
and when so amended that said bill do pass.

Committee Vote: Yeas 12, Nays 0.

HOLDMAN, Chair

Report adopted.

## RESOLUTIONS ON FIRST READING

### Senate Resolution 46

Senate Resolution 46, introduced by Senator Koch:

A SENATE RESOLUTION honoring Bob Vollmer upon his retirement from the Department of Natural Resources.

*Whereas, Bob Vollmer retired February 6, 2020, after serving Hoosiers for nearly six decades as a surveyor for the Indiana Department of Natural Resources (DNR);*

*Whereas, After serving in the United States Navy during World War II, Bob returned home to Indiana and graduated from Purdue University with a degree in biological and agricultural engineering in 1952;*

*Whereas, Before his time at DNR, Bob worked for the Wabash Valley Association on reservoir and flood control projects;*

*Whereas, Bob joined the then-Indiana Department of Conservation in 1962, as project engineer at Glendale Fish and Wildlife Area;*

*Whereas, For 57 years, Bob Vollmer traveled throughout the state, including to 90 counties, collecting technical field data and confirming boundary lines for state-managed properties;*

*Whereas, During Bob's career, he has seen the tools of the trade evolve from paper and pencil to electronic devices with GPS technology;*

*Whereas, Able to recollect minute details from days long passed, in most cases Bob knows from memory the exact location where state-managed property lines diverge;*

*Whereas, In 2016, Bob was named a Sagamore of the Wabash in recognition of his years of state service, and in 2020 the Vollmer Trail was named in his honor at Brown County State Park;*

*Whereas, Upon his retirement, Bob plans to dedicate time to read the Indiana and United States Constitutions, spend time with his children, grandchildren, great-grandchildren, and great-great-grandchildren, and continue volunteering with the American Legion Post 13 and VFW Post 6195; and*

*Whereas, Bob Vollmer retires from the DNR at 102 years old and as Indiana's most senior state employee: Therefore,*

*Be it resolved by the Senate of the  
General Assembly of the State of Indiana:*

SECTION 1. That the Indiana Senate honors Bob Vollmer upon his retirement from the Indiana Department of Natural Resources and thanks him for his decades of public service.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this Resolution to Bob Vollmer.

The resolution was read in full and adopted by voice vote.

### Senate Resolution 23

Senate Resolution 23, introduced by Senators Kruse, L. Brown, and Busch:

A SENATE RESOLUTION congratulating Allen County Assessor Stacey O'Day on receiving the 2019 Outstanding County Assessor Award from the Association of Indiana Counties.

*Whereas, The Association of Indiana Counties awarded Allen County Assessor Stacey O'Day the 2019 Outstanding County Assessor Award, an award she previously won in 2009;*

*Whereas, A certified Level III Assessor-Appraiser, Stacey O'Day has served as the Allen County Assessor since her election in 2006;*

*Whereas, Stacey O'Day has served in several leadership capacities, including as President of the Association of Indiana Counties and as Legislative Chair of the Indiana County Assessor Association, where she helped craft and advocate for legislative policies that benefit county assessors and county government; and*

*Whereas, The Outstanding County Assessor Award recognizes Stacey O'Day's many contributions to county government throughout her years of public service: Therefore,*

*Be it resolved by the Senate of the  
General Assembly of the State of Indiana:*

SECTION 1. That the Indiana Senate congratulates Allen County Assessor Stacey O'Day on receiving the 2019 Outstanding County Assessor Award from the Association of Indiana Counties.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this Resolution to Allen County Assessor Stacey O'Day.

The resolution was read in full and adopted by voice vote.

### Senate Resolution 21

Senate Resolution 21, introduced by Senators Kruse, L. Brown, and Busch:

A SENATE RESOLUTION congratulating Allen County Commissioner Therese Brown on receiving the 2019 Arthur R. Himsel Award from the Association of Indiana Counties.

*Whereas, Allen County Commissioner Therese Brown was named the 2019 Arthur R. Himsel Award winner by the Association of Indiana Counties;*

*Whereas, The Arthur R. Himsel Award, the highest honor given by the Association of Indiana Counties, is given to an elected official who has served the interests of county government through involvement with the Association of Indiana Counties;*

*Whereas, Commissioner Brown has served the citizens of Allen County in elected office as Auditor, Clerk, and Commissioner, and as a member of the Allen County Plan Commission, Fort Wayne Downtown Improvement District, and the Mayors and Commissioners Caucus of Northeast Indiana;*

*Whereas, Commissioner Brown has worked to improve county government statewide through her service on the Indiana Commission on Courts, the Indiana Advisory Commission on Intergovernmental Relations, and the Association of Indiana Counties, including serving as the Association's President in 2012; and*

*Whereas, Therese Brown's work on behalf of Allen County has led to numerous improvements in county government, both in Allen County and Indiana: Therefore,*

*Be it resolved by the Senate of the  
General Assembly of the State of Indiana:*

SECTION 1. That the Indiana Senate congratulates Allen County Commissioner Therese Brown on receiving the 2019 Arthur R. Himsel Award from the Association of Indiana Counties.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this Resolution to Allen County Commissioner Therese Brown.

The resolution was read in full and adopted by voice vote.

#### **House Concurrent Resolution 24**

House Concurrent Resolution 24, sponsored by Senator Crider:

A CONCURRENT RESOLUTION congratulating the New Palestine High School football team.

*Whereas, The 2019 New Palestine High School football team won the Indiana High School Athletic Association's 2019 Class 5A state football championship at Lucas Oil Stadium on November 29, 2019;*

*Whereas, This year's championship game topped off an undefeated season for the New Palestine Dragons;*

*Whereas, The Dragons captured a hard earned win in the only 2019 state final that featured two undefeated teams;*

*Whereas, Dragons starting quarterback Lincoln Roth threw a 24-yard scoring pass to Blake Austin in the first quarter of the game;*

*Whereas, Alex Kropp kicked a 24-yard field goal, giving New Palestine a brief lead before going into halftime tied 10-10;*

*Whereas, Charlie Spegal ran 80 yards for a touchdown on New Palestine's first play of the second half, which was followed by a 20-yard field goal by Kropp;*

*Whereas, The Dragons scored again shortly after with Ryker Large and his 34-yard interception return, making the game 27-10;*

*Whereas, The Dragons won the game, 27-20 over Valparaiso*

*Whereas, Head coach Kyle Ralph led the Dragons to their third state title win;*

*Whereas, The Dragons' state championship win reflects the hard work, talent, skill, and commitment given by each player to high school football and their team; and*

*Whereas, This achievement will be remembered by players, coaches, staff, friends, family, and fans for years to come: Therefore,*

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

SECTION 1. That the Indiana General Assembly congratulates the New Palestine High School football team for its 2019 state championship win.

SECTION 2. That the Principal Clerk of the House of Representatives shall transmit copies of this resolution to head coach Kyle Ralph of the New Palestine High School football team for distribution.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution.

#### **House Concurrent Resolution 42**

House Concurrent Resolution 42, sponsored by Senator Doriot:

A CONCURRENT RESOLUTION honoring Indiana's women veterans.

*Whereas, Women are an essential part of the United States military and the profession of arms, having served throughout the history of the United States of America;*

*Whereas, Many women, unable to serve lawfully in the profession of arms, provided critical support to the United States Army during the American Revolutionary War as nurses, seamstresses, and cooks;*

*Whereas, The U.S. Army reports that women did fight alongside their husbands in combat or disguised themselves as men in order to serve, and women took an active role providing the military with intelligence on enemy troop movements throughout the colonies and along the frontier;*

*Whereas, The U.S. Army reports that women served once again during the Civil War in critical roles as nurses and aides in addition to an estimated 400 women who secretly enlisted as soldiers to fight in the Union or Confederate armies;*

*Whereas, The U.S. Army established a permanent Nurse Corps in 1901, recognizing the skilled role of nurses in the military, especially during the Spanish-American War and an outbreak of typhoid fever, during which an estimated 1,500 contract nurses served in Army and Navy general hospitals and throughout the Northern Hemisphere during the war effort;*

*Whereas, An estimated 25,000 women between the ages of 21 and 69 served overseas during World War I and the role of women in the military increased in the Army, Navy, and Marines as World War II, and the United States' involvement, began in earnest;*

*Whereas, More than 60,000 Army nurses served around the world, with an estimated 140,000 women serving in the U.S. Army and the Women's Army Corps during World War II;*

*Whereas, The U.S. Army reports that more than 1,000 women flew aircraft for the Women's Airforce Service Pilots during that same period;*

*Whereas, The role of women in the United States military and their voluntary service continued to grow over the decades, especially in nursing, and an estimated 170,000 women served on active duty by 1980 according to the Women in Military Service Memorial Foundation;*

*Whereas, The United States, acknowledging the value and strength of women in the military, offered females the opportunity to serve in combat roles throughout the armed forces in 2015; and*

*Whereas, Women today serve and fight alongside their fellow soldiers, sailors, airmen, and marines on behalf of the United States of America: Therefore,*

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

SECTION 1. That the Indiana General Assembly honors Indiana's women veterans for their service to the state of Indiana and United States of America.

SECTION 2. That the Indiana General Assembly joins all Hoosiers in celebrating Indiana's women veterans on June 12, 2020.

SECTION 3. That the Principal Clerk of the House of Representatives shall transmit copies of this resolution to the office of State Representative Chuck Goodrich for distribution.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution.

2:17 p.m.

The Chair declared a recess until the fall of the gavel.

## RECESS

The Senate reconvened at 3:35 p.m., with the President of the Senate in the Chair.

Senator Mishler is excused from the remainder of Session per President Pro Tempore Bray.

## SENATE MOTION

Madam President: I move that the following resolutions be adopted:

SCR 52 Senator Messmer  
Recognizing Virgil L. Beckerman.

BRAY

Motion prevailed.

## RESOLUTIONS ON FIRST READING

### Senate Concurrent Resolution 52

Senate Concurrent Resolution 52, introduced by Senators Messmer, Alting, Boots, Charbonneau, Garten, Mrvan, Raatz, Sandlin, and Tomes:

A CONCURRENT RESOLUTION recognizing Virgil L. Beckerman on the occasion his 100th birthday.

*Whereas, On April 3, 2020, Virgil L. Beckerman of Princeton, Indiana, will celebrate his 100th birthday;*

*Whereas, Born in Mt. Carmel, Illinois, Virgil enlisted in the U.S. Army Air Force in 1942, and served as an aircraft instruments technician and mechanic for B-24 bomber planes during World War II as part of the 10th Air Force, 7th Bombardment Group, 9th Bomb Squad, Company 436;*

*Whereas, Virgil's military service earned him several medals, including the Asiatic-Pacific Medal and the Good Conduct Medal;*

*Whereas, Virgil returned from duty in 1945 and married his wife, Wilma, on December 25, 1949;*

*Whereas, For almost 40 years, Virgil worked for the A&P grocery store in Princeton as the head butcher;*



*Whereas, Virgil is the father of three children, Karen, Kay, and Ken, grandfather to Erin, Jill, Scott, and Shannon, and has numerous nieces and nephews; and*

*Whereas, Virgil's life and military service has been an inspiration to his family and friends, and he is wished well on this joyous occasion: Therefore,*

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

SECTION 1. That the Indiana General Assembly recognizes Virgil L. Beckerman on the occasion of his 100th birthday.

SECTION 2. The Secretary of the Senate is hereby directed to transmit a copy of this Resolution to Virgil L. Beckerman.

The resolution was read in full and adopted by voice vote. The Chair instructed the Secretary to inform the House of the passage of the resolution. House sponsors: Representatives Hostettler, Aylesworth, Bartels, Deal, DeLaney, Gutwein, Judy, Lehe, Lindauer, Lucas, Moseley, Pfaff, Soliday, and Zent.

#### SENATE MOTION

Madam President: I move that the following memorial resolutions be adopted:

SR 50 Senator Messmer  
Memorializing Shelby Jacob Schafer.

BRAY

Motion prevailed.

#### RESOLUTIONS ON FIRST READING

##### Senate Resolution 50

Senate Resolution 50, introduced by Senator Messmer:

A SENATE RESOLUTION memorializing Shelby Jacob Schafer.

*Whereas, Shelby Jacob Schafer passed away February 10, 2020, in Indianapolis;*

*Whereas, Shelby was born in Huntingburg, Indiana, on December 11, 1920, and graduated from Huntingburg High School in 1939;*

*Whereas, In 1942, Shelby joined the United States Army, and served as an Army Ranger during World War II where he spent much of his service in the South Pacific;*

*Whereas, Shelby married Betty Boehm and together they moved to South Bend, Indiana, where Shelby attended the University of Notre Dame until his graduation in 1949;*

*Whereas, After graduation, Shelby and Betty first moved to Richmond, Virginia, where they adopted their daughter, Shelby, and later moved to Evansville, Indiana, where they adopted their second daughter, Catherine;*

*Whereas, In 1975, Shelby married Marian Stoelker, and they settled in Micco, Florida, in 1992;*

*Whereas, Shelby was passionate about traveling and seeing the world, and he and Marian visited every state and every continent except Antarctica, making lifelong friends everywhere they went; and*

*Whereas, Shelby is survived by his daughters, Shelby and Catherine, step-daughter Barb, step-son Rich, three granddaughters, and a great-granddaughter: Therefore,*

*Be it resolved by the Senate of the General Assembly of the State of Indiana:*

SECTION 1. That the Indiana Senate memorializes Shelby Jacob Schafer.

SECTION 2. The Secretary of the Senate is hereby directed to transmit copies of this Resolution to Steve and Catherine Schutte, Kate and Adam Luebbehusen, and Clare Schutte.

The resolution was read in full and adopted by standing vote.

#### MESSAGE FROM THE PRESIDENT PRO TEMPORE

Madam President and Members of the Senate: I have on Tuesday, February 25, 2020, signed Senate Enrolled Acts: 255.

RODRIC D. BRAY  
President Pro Tempore

#### MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed Senate Concurrent Resolutions 29, 37, 39, 43, 44, 45, 46, and 51 and the same are herewith returned to the Senate.

M. CAROLINE SPOTTS  
Principal Clerk of the House

#### MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed, with amendments, Engrossed Senate Bills 20, 258, and 405 and the same are herewith returned to the Senate for concurrence.

M. CAROLINE SPOTTS  
Principal Clerk of the House

#### MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed, without amendments, Engrossed Senate Bills 139, 180, 238, 269, and 302 and the same are herewith returned to the Senate.

M. CAROLINE SPOTTS  
Principal Clerk of the House

## MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed Senate Concurrent Resolution 48 and the same is herewith returned to the Senate.

M. CAROLINE SPOTTS  
Principal Clerk of the House

## MESSAGE FROM THE HOUSE

Madam President: I am directed by the House to inform the Senate that the House has passed House Concurrent Resolutions 24 and 42 and the same are herewith transmitted for further action.

M. CAROLINE SPOTTS  
Principal Clerk of the House

### ENGROSSED HOUSE BILLS ON SECOND READING

**Engrossed House Bill 1091**

Senator Kruse called up Engrossed House Bill 1091 for second reading. The bill was read a second time by title.

SENATE MOTION  
(Amendment 1091-1)

Madam President: I move that Engrossed House Bill 1091 be amended to read as follows:

Page 8, delete lines 36 through 40, begin a new paragraph and insert:

"SECTION 10. IC 21-14-9-0.3 IS ADDED TO THE INDIANA CODE AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2020]: **Sec. 0.3. As used in this chapter, "dependent" means:**

- (1) a biological child, adopted child, or stepchild of a person described in section 1 of this chapter; or
- (2) an individual whose legal guardian is a person described in section 1 of this chapter."

Re-number all SECTIONS consecutively.

(Reference is to EHB 1091 as printed February 21, 2020.)

M. YOUNG

Motion prevailed.

SENATE MOTION  
(Amendment 1091-2)

Madam President: I move that Engrossed House Bill 1091 be amended to read as follows:

Page 3, line 23, delete "IC 20-26-19-4." and insert "**IC 20-26-19-5.**"

Page 6, line 21, delete "IC 20-26-19-4." and insert "**IC 20-26-19-5.**"

Page 6, line 22, after "parent" insert "**(as defined in IC 20-26-19-3)**".

Page 6, line 23, delete "IC 20-26-19-4(2)" and insert "**IC 20-26-19-5(2)**".

Page 6, line 25, delete "IC 20-26-19-6," and insert "**IC 20-26-19-7,**".

Page 6, line 28, delete "IC 20-26-19-4(2);" and insert "**IC**

**20-26-19-5(2);**".

Page 7, between lines 32 and 33, begin a new paragraph and insert:

**"Sec. 3. As used in this chapter, "parent" means the following:**

**(1) A parent (as defined in IC 20-18-2-13).**

**(2) A stepparent of a child with whom a parent (as defined in IC 20-18-2-13) resides."**

Page 7, line 33, delete "3." and insert "**4.**".

Page 7, line 36, delete "4." and insert "**5.**".

Page 8, line 9, delete "5." and insert "**6.**".

Page 8, line 13, delete "4" and insert "**5**".

Page 8, line 14, delete "6." and insert "**7.**".

Page 8, line 14, delete "4" and insert "**5**".

Page 8, line 17, delete "4(2)(B)" and insert "**5(2)(B)**".

Page 8, line 30, delete "7." and insert "**8.**".

Page 8, line 32, delete "4(2)(B)" and insert "**5(2)(B)**".

(Reference is to EHB 1091 as printed February 21, 2020.)

M. YOUNG

Motion prevailed. The bill was ordered engrossed.

**Engrossed House Bill 1165**

Senator Sandlin called up Engrossed House Bill 1165 for second reading. The bill was read a second time by title.

SENATE MOTION  
(Amendment 1165-1)

Madam President: I move that Engrossed House Bill 1165 be amended to read as follows:

Page 3, line 39, strike "or".

Page 3, line 42, after "property;" insert "**or**

**(C) requirement for the property owner, as a condition of the property receiving service, to enter into an agreement to be financially responsible for rates, charges, and fees assessed for services rendered by the municipally owned utility to the property;**".

Page 4, delete lines 9 through 18.

(Reference is to EHB 1165 as printed February 21, 2020.)

J.D. FORD

Upon request of Senator Stoops the President ordered the roll of the Senate to be called. Roll Call 234: yeas 10, nays 36.

Motion failed. The bill was ordered engrossed.

### ENGROSSED HOUSE BILLS ON THIRD READING

**Engrossed House Bill 1014**

Senator Gaskill called up Engrossed House Bill 1014 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 235: yeas 45, nays 1. 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1032**

Senator Rogers called up Engrossed House Bill 1032 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning criminal law and procedure.

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

Roll Call 236: yeas 43, nays 4. 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1070**

Senator Crider called up Engrossed House Bill 1070 for third reading:

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

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

Roll Call 237: yeas 43, nays 4. 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1081**

Senator Houchin called up Engrossed House Bill 1081 for third reading:

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

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

Roll Call 238: yeas 47, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1082**

Senator Jon Ford called up Engrossed House Bill 1082 for third reading:

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

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

Roll Call 239: yeas 46, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1090**

Senator Koch called up Engrossed House Bill 1090 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning business and other associations.

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

Roll Call 240: yeas 46, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1093**

Senator Perfect called up Engrossed House Bill 1093 for third reading:

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

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

Roll Call 241: yeas 45, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1112**

Senator Koch called up Engrossed House Bill 1112 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning state and local administration.

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

Roll Call 242: yeas 44, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1166**

Senator Niemeyer called up Engrossed House Bill 1166 for third reading:

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

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

Roll Call 243: yeas 42, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1173**

Senator Tomes called up Engrossed House Bill 1173 for third reading:

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

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

Roll Call 244: yeas 44, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1199**

Senator Grooms called up Engrossed House Bill 1199 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 245: yeas 42, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1243**

Senator Becker called up Engrossed House Bill 1243 for third reading:

A BILL FOR AN ACT to amend the Indiana Code concerning professions and occupations.

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

Roll Call 246: yeas 42, nays 3. 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1301**

Senator Crider called up Engrossed House Bill 1301 for third reading:

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

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

Roll Call 247: yeas 45, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1346**

Senator Koch called up Engrossed House Bill 1346 for third reading:

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

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

Roll Call 248: yeas 45, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **Engrossed House Bill 1370**

Senator Messmer called up Engrossed House Bill 1370 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 249: yeas 45, 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 Chair instructed the Secretary to inform the House of the passage of the bill.

#### **SENATE MOTION**

Madam President: I move that Senators Alting, Bassler, Becker, Bohacek, Boots, Bray, Breaux, L. Brown, Buchanan, Buck, Busch, Charbonneau, Crane, Crider, Donato, J.D. Ford, Jon Ford, Freeman, Garten, Gaskill, Glick, Grooms, Holdman, Houchin, Koch, Kruse, Lanane, Leising, Melton, Merritt, Messmer, Mishler, Mrvan, Niemeyer, Niezgodski, Perfect, Raatz, Lonnie M. Randolph, Rogers, Ruckelshaus, Sandlin, Spartz, Stoops, Tallian, G. Taylor, Tomes, Walker, M. Young and Zay be added as cosponsors of House Concurrent Resolution 42.

DORIOT

Motion prevailed.

#### **SENATE MOTION**

Madam President: I move that Senators Tomes and Boots be added as coauthors of Senate Concurrent Resolution 28.

BUCK

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senators Alting, Bassler, Becker, Bohacek, Boots, Bray, Breaux, L. Brown, Buchanan, Buck, Busch, Charbonneau, Crane, Crider, Donato, Doriot, J.D. Ford, Jon Ford, Freeman, Garten, Gaskill, Glick, Grooms, Holdman, Houchin, Kruse, Lanane, Leising, Melton, Merritt, Messmer, Mishler, Mrvan, Niemeyer, Niezgodski, Perfect, Raatz, Lonnie M. Randolph, Rogers, Ruckelshaus, Sandlin, Spartz, Stoops, Tallian, G. Taylor, Tomes, Walker, M. Young and Zay be added as coauthors of Senate Resolution 46.

KOCH

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senators M. Young and Doriot be added as cosponsors of Engrossed House Bill 1032.

ROGERS

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Niezgodski be added as cosponsor of Engrossed House Bill 1032.

ROGERS

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Raatz be added as second sponsor of Engrossed House Bill 1049.

HOLDMAN

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Perfect be added as second sponsor of Engrossed House Bill 1052.

CHARBONNEAU

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Kruse be added as cosponsor of Engrossed House Bill 1070.

CRIDER

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Garten be added as second sponsor of Engrossed House Bill 1081.

HOUCHIN

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Grooms be added as second sponsor of Engrossed House Bill 1082.

JON FORD

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Bassler be added as second sponsor of Engrossed House Bill 1093.

PERFECT

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Rogers be added as cosponsor of Engrossed House Bill 1093.

PERFECT

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Grooms be added as cosponsor of Engrossed House Bill 1099.

BUSCH

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Koch be added as second sponsor of Engrossed House Bill 1165.

SANDLIN

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Merritt be added as second sponsor of Engrossed House Bill 1174.

CRIDER

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator Garten be added as second sponsor of Engrossed House Bill 1246.

CRIDER

Motion prevailed.

## SENATE MOTION

Madam President: I move that Senator J.D. Ford be added as cosponsor of Engrossed House Bill 1264.

HOUCHIN

Motion prevailed.

SENATE MOTION

Madam President: I move that Senators Messmer and Sandlin be added as cosponsors of Engrossed House Bill 1265.

LONNIE M. RANDOLPH

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Busch be added as cosponsor of Engrossed House Bill 1301.

CRIDER

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Niezgodski be added as cosponsor of Engrossed House Bill 1341.

KRUSE

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator M. Young be added as second sponsor of Engrossed House Bill 1346.

KOCH

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Gaskill be added as second sponsor of Engrossed House Bill 1348.

BUSCH

Motion prevailed.

SENATE MOTION

Madam President: I move that Senator Zay be added as second sponsor of Engrossed House Bill 1372.

BASSLER

Motion prevailed.

SENATE MOTION

Madam President: I move we adjourn until 1:30 p.m., Thursday, February 27, 2020.

BRAY

Motion prevailed.

The Senate adjourned at 5:00 p.m.

JENNIFER L. MERTZ  
Secretary of the Senate

SUZANNE CROUCH  
President of the Senate