



February 15, 2024

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# ENGROSSED SENATE BILL No. 35

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DIGEST OF SB 35 (Updated February 14, 2024 9:19 am - DI 140)

**Citations Affected:** Numerous provisions throughout the Indiana Code.

**Synopsis:** Technical corrections. Addresses technical issues in the Indiana Code, including those related to spelling, tabulation, formatting, grammar, and cross-references. Repeals an empty chapter. Relocates, without change, provisions enacted at an incorrect citation or at conflicting citations. Resolves technical conflicts from the 2023 legislative session. Changes references from the auditor of state to the state comptroller, and provides directions for publication of affected provisions. Makes conforming amendments. (The introduced version of this bill was prepared by the code revision commission.)

**Effective:** Upon passage; July 1, 2024; January 1, 2025.

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## Freeman, Taylor G

(HOUSE SPONSORS — ENGLEMAN, BARTELS)

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January 8, 2024, read first time and referred to Committee on Judiciary.  
January 11, 2024, reported favorably — Do Pass.  
January 16, 2024, read second time, ordered engrossed. Engrossed.  
January 22, 2024, read third time, passed. Yeas 46, nays 0.

HOUSE ACTION

February 6, 2024, read first time and referred to Committee on Judiciary.  
February 15, 2024, reported — Do Pass.

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ES 35—LS 6104/DI 112





February 15, 2024

Second Regular Session of the 123rd General Assembly (2024)

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

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

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2023 Regular Session of the General Assembly.

## ENGROSSED SENATE BILL No. 35

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

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

- 1 SECTION 1. IC 1-1-3.5-5, AS AMENDED BY P.L.42-2018,  
2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2024]: Sec. 5. (a) The governor shall forward a copy of the  
4 executive order issued under section 3 of this chapter to:  
5 (1) the director of the Indiana state library;  
6 (2) the election division; and  
7 (3) the Indiana Register.  
8 (b) The director of the Indiana state library, or an employee of the  
9 Indiana state library designated by the director to supervise a state data  
10 center established under IC 4-23-7.1, shall notify each state agency  
11 using population counts as a basis for the distribution of funds or  
12 services of the effective date of the tabulation of population or  
13 corrected population count.  
14 (c) The agencies that the director of the Indiana state library must  
15 notify under subsection (b) include the following:  
16 (1) The ~~auditor of state~~ **comptroller**, for distribution of money  
17 from the following:

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- 1 (A) The cigarette tax fund in accordance with IC 6-7-1-30.1.  
 2 (B) Excise tax revenue allocated under IC 7.1-4-7-8.  
 3 (C) The local road and street account in accordance with  
 4 IC 8-14-2-4.
- 5 (2) The board of trustees of Ivy Tech Community College for the  
 6 board's division of Indiana into service regions under  
 7 IC 21-22-6-1.
- 8 (3) The division of disability and rehabilitative services, for  
 9 establishing priorities for community residential facilities under  
 10 IC 12-11-1.1 and IC 12-28-4-12.
- 11 (4) The department of state revenue, for distribution of money  
 12 from the motor vehicle highway account fund under IC 8-14-1-3.
- 13 (5) The Indiana economic development corporation, for the  
 14 evaluation of enterprise zone applications under IC 5-28-15.
- 15 (6) The alcohol and tobacco commission, for the issuance of  
 16 permits under IC 7.1.
- 17 (7) The state board of accounts, for calculating the state share of  
 18 salaries paid under IC 33-38-5, IC 33-39-6, and IC 33-41-2.
- 19 SECTION 2. IC 1-1-16-5, AS ADDED BY P.L.118-2023,  
 20 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2024]: Sec. 5. (a) As used in this chapter, "military  
 22 installation" ~~has the meaning set forth in~~ **means:**
- 23 (1) **a military installation as defined in 10 U.S.C. 2801(c)(4); or**  
 24 (2) **an armory (as defined in IC 10-16-1-2.5).**
- 25 (b) The term includes a military base described in IC 36-7-34-3.
- 26 SECTION 3. IC 2-2.2-2-7, AS ADDED BY P.L.123-2015,  
 27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 7. The principal administrative officer shall do the  
 29 following:
- 30 (1) Provide to a filer the forms prescribed for a statement of  
 31 economic interests.
- 32 (2) Keep a statement of economic interests for five (5) years after  
 33 the expiration of the term during which the statement was filed.
- 34 (3) Provide for public inspection of statements of economic  
 35 interests.
- 36 (4) Provide copies of statements of economic interests to any  
 37 person for a reasonable fee.
- 38 (5) Provide for posting of the statements of economic interests of  
 39 all filers on the general assembly's ~~Internet web site:~~ **website.**
- 40 SECTION 4. IC 2-3.5-5-4 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. Each participant  
 42 shall make contributions to the defined contribution fund of five



1 percent (5%) of each payment of salary received for services after June  
 2 30, 1989. Contributions shall be deducted from the salary of each  
 3 participant by the ~~auditor of state~~ **comptroller**. Contributions shall be  
 4 credited to the fund on the June 30 following their deduction.

5 SECTION 5. IC 2-5-1.1-6.5, AS AMENDED BY P.L.72-2018,  
 6 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 6.5. (a) As used in this section, "agency" includes  
 8 an agency, an authority, a board, a bureau, a commission, a committee,  
 9 a department, a division, an institution, or other similar entity created  
 10 or established by law.

11 (b) The council may, upon consultation with the governor's office,  
 12 develop an annual report format taking into consideration, among other  
 13 things, program budgeting, with the final format to be determined by  
 14 the council. The format may be distributed to any agency. The agency  
 15 shall complete and return a copy in an electronic format under  
 16 IC 5-14-6 to the legislative council before September 1 of each year for  
 17 the preceding fiscal year.

18 (c) The council shall provide for publication of annual reports  
 19 submitted under this section on the general assembly's ~~Internet web~~  
 20 ~~site:~~ **website**.

21 (d) The reports are a public record and are open to inspection.

22 SECTION 6. IC 2-5-1.3-13, AS AMENDED BY P.L.114-2022,  
 23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2024]: Sec. 13. (a) A study committee shall study the issues  
 25 assigned by the legislative council that are within the subject matter for  
 26 the study committee, as described in section 4 of this chapter.

27 (b) In addition to the issues assigned under subsection (a), the  
 28 interim study committee on roads and transportation shall advise the  
 29 bureau of motor vehicles regarding the suitability of a special group (as  
 30 defined in IC 9-13-2-170) to receive a special group recognition license  
 31 plate for the special group (as defined in IC 9-13-2-170) for the first  
 32 time under IC 9-18.5-12-4 and the suitability of a special group (as  
 33 defined in IC 9-13-2-170) to continue participating in the special group  
 34 recognition license plate program under IC 9-18.5-12-5.

35 (c) In addition to the issues assigned under subsection (a), the  
 36 interim study committee on corrections and criminal code shall review  
 37 current trends with respect to criminal behavior, sentencing,  
 38 incarceration, and treatment and may:

- 39 (1) identify particular needs of the criminal justice system that can
- 40 be addressed by legislation; and
- 41 (2) prepare legislation to address the particular needs found by the
- 42 committee.



1 (d) In each even-numbered year, in addition to the issues assigned  
 2 under subsection (a), the interim study committee on courts and the  
 3 judiciary shall review, consider, and make recommendations  
 4 concerning all requests for new courts, new judicial officers, and  
 5 changes in jurisdiction of existing courts. A request under this  
 6 subsection must include at least the following information to receive  
 7 full consideration by the committee:

8 (1) The level of community support for the change, including  
 9 support from the local fiscal body.

10 (2) The results of a survey that shall be conducted by the county  
 11 requesting the change, sampling members of the bar, members of  
 12 the judiciary, and local officials to determine needs and concerns  
 13 of existing courts.

14 (3) Whether the county is already using a judge or magistrate  
 15 from an overserved area of the judicial district.

16 (4) The relative severity of need based on the most recent  
 17 weighted caseload measurement system report published by the  
 18 office of judicial administration.

19 (5) Whether the county is using any problem solving court as  
 20 described in IC 33-23-16-11, and, if so, the list of problem solving  
 21 courts established in the county, and any evaluation of the impact  
 22 of the problem solving courts on the overall judicial caseload.

23 (6) A description of the:

24 (A) county's population growth in the ten (10) years before the  
 25 date of the request; and

26 (B) projected population growth in the county for the ten (10)  
 27 years after the date of the request, to the extent available;

28 and any documentation to support the information provided under  
 29 this subdivision.

30 (7) A description of the county's use of pre-incarceration  
 31 diversion services and post-incarceration reentry services in an  
 32 effort to decrease recidivism.

33 (8) If the request is a request for a new court or new courts, an  
 34 acknowledgment from the county fiscal body (as defined in  
 35 IC 36-1-2-6) with the funding sources and estimated costs the  
 36 county intends to pay toward the county's part of the operating  
 37 costs associated with the new court or new courts.

38 The office of judicial administration shall post the list of required  
 39 information provided under this subsection on its ~~Internet web site~~  
 40 **website**.

41 (e) In each even-numbered year, in addition to the issues assigned  
 42 under subsection (a), the interim study committee on courts and the



1 judiciary shall review the most recent weighted caseload measurement  
 2 system report published by the office of judicial administration and do  
 3 the following:

4 (1) Identify each county in which the number of courts or judicial  
 5 officers exceeds the number used by the county in that report  
 6 year.

7 (2) Determine the number of previous report years in which the  
 8 number of courts or judicial officers in a county identified in  
 9 subdivision (1) exceeded the number used by the county in that  
 10 particular report year.

11 (3) Make a recommendation on whether the number of courts or  
 12 judicial officers in the county should be decreased.

13 The office of judicial administration shall post a list of the number of  
 14 courts or judicial officers used in each county for each report year, and  
 15 the number of years in which the number of courts or judicial officers  
 16 in the county has exceeded the number used by the county, on its  
 17 ~~Internet web site:~~ **website.**

18 (f) In addition to studying the issues assigned under subsection (a),  
 19 the interim study committee on child services shall:

20 (1) review the annual reports submitted by:

21 (A) each local child fatality review team under IC 16-49-3-7;

22 (B) the statewide child fatality review committee under  
 23 IC 16-49-4-11; and

24 (C) the department of child services under IC 31-25-2-24;  
 25 during the immediately preceding twelve (12) month period, and  
 26 may make recommendations regarding changes in policies or  
 27 statutes to improve child safety; and

28 (2) report to the legislative council before November 1 of each  
 29 interim, in an electronic format under IC 5-14-6, the results of:

30 (A) the committee's review under subdivision (1); and

31 (B) the committee's study of any issue assigned to the  
 32 committee under subsection (a).

33 (g) In each even-numbered year, in addition to the issues assigned  
 34 under subsection (a), the interim study committee on government shall  
 35 do the following:

36 (1) Determine whether a group has met in the immediately  
 37 preceding two (2) years.

38 (2) Identify all interstate compacts that have been fully  
 39 operational for at least two (2) years to which the state is a party.

40 (3) Consider whether to:

41 (A) remain a party to; or

42 (B) withdraw from;



1 each interstate compact.

2 (4) If the committee determines that the state should withdraw  
3 from an interstate compact, identify the steps needed to withdraw.

4 (5) Report before November 1 to the legislative council, in an  
5 electronic format under IC 5-14-6 the committee's:

6 (A) recommendations for proposed legislation to repeal groups  
7 that have not met during the immediately preceding two (2)  
8 years; and

9 (B) findings and recommendations regarding the interstate  
10 compacts.

11 As used in this subsection, "group" refers to an authority, a board, a  
12 commission, a committee, a council, a delegate, a foundation, a panel,  
13 or a task force that is established by statute, has at least one (1)  
14 legislator assigned to it, and is not staffed by the legislative services  
15 agency.

16 SECTION 7. IC 2-5-3.2-1, AS AMENDED BY P.L.214-2019,  
17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2024]: Sec. 1. (a) As used in this section, "tax incentive"  
19 means a benefit provided through a state or local tax that is intended to  
20 alter, reward, or subsidize a particular action or behavior by the tax  
21 incentive recipient, including a benefit intended to encourage economic  
22 development. The term includes the following:

23 (1) An exemption, deduction, credit, preferential rate, or other tax  
24 benefit that:

25 (A) reduces the amount of a tax that would otherwise be due  
26 to the state;

27 (B) results in a tax refund in excess of any tax due; or

28 (C) reduces the amount of property taxes that would otherwise  
29 be due to a political subdivision of the state.

30 (2) The dedication of revenue by a political subdivision to provide  
31 improvements or to retire bonds issued to pay for improvements  
32 in an economic or sports development area, a community  
33 revitalization area, an enterprise zone, a tax increment financing  
34 district, or any other similar area or district.

35 (b) The general assembly intends that each tax incentive effectuate  
36 the purposes for which it was enacted and that the cost of tax incentives  
37 should be included more readily in the biennial budgeting process. To  
38 provide the general assembly with the information it needs to make  
39 informed policy choices about the efficacy of each tax incentive, the  
40 legislative services agency shall conduct a regular review, analysis, and  
41 evaluation of all tax incentives according to a schedule developed by  
42 the legislative services agency.

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1 (c) The legislative services agency shall conduct a systematic and  
 2 comprehensive review, analysis, and evaluation of each tax incentive  
 3 scheduled for review. The review, analysis, and evaluation must  
 4 include information about each tax incentive that is necessary to  
 5 achieve the goals described in subsection (b), which may include any  
 6 of the following:

7 (1) The basic attributes and policy goals of the tax incentive,  
 8 including the statutory and programmatic goals of the tax  
 9 incentive, the economic parameters of the tax incentive, the  
 10 original scope and purpose of the tax incentive, and how the  
 11 scope or purpose has changed over time.

12 (2) The tax incentive's equity, simplicity, competitiveness, public  
 13 purpose, adequacy, and extent of conformance with the original  
 14 purposes of the legislation enacting the tax incentive.

15 (3) The types of activities on which the tax incentive is based and  
 16 how effective the tax incentive has been in promoting these  
 17 targeted activities and in assisting recipients of the tax incentive.

18 (4) The count of the following:

19 (A) Applicants for the tax incentive.

20 (B) Applicants that qualify for the tax incentive.

21 (C) Qualified applicants that, if applicable, are approved to  
 22 receive the tax incentive.

23 (D) Taxpayers that actually claim the tax incentive.

24 (E) Taxpayers that actually receive the tax incentive.

25 (5) The dollar amount of the tax incentive benefits that has been  
 26 actually claimed by all taxpayers over time, including the  
 27 following:

28 (A) The dollar amount of the tax incentive, listed by the North  
 29 American Industrial Classification System (NAICS) Code  
 30 associated with the tax incentive recipients, if an NAICS Code  
 31 is available.

32 (B) The dollar amount of income tax credits that can be carried  
 33 forward for the next five (5) state fiscal years.

34 (6) An estimate of the economic impact of the tax incentive,  
 35 including the following:

36 (A) A return on investment calculation for the tax incentive.  
 37 For purposes of this clause, "return on investment calculation"  
 38 means analyzing the cost to the state or political subdivision of  
 39 providing the tax incentive, analyzing the benefits realized by  
 40 the state or political subdivision from providing the tax  
 41 incentive.

42 (B) A cost-benefit comparison of the state and local revenue



- 1 foregone and property taxes shifted to other taxpayers as a  
 2 result of allowing the tax incentive, compared to tax revenue  
 3 generated by the taxpayer receiving the incentive, including  
 4 direct taxes applied to the taxpayer and taxes applied to the  
 5 taxpayer's employees.
- 6 (C) An estimate of the number of jobs that were the direct  
 7 result of the tax incentive.
- 8 (D) For any tax incentive that is reviewed or approved by the  
 9 Indiana economic development corporation, a statement by the  
 10 chief executive officer of the Indiana economic development  
 11 corporation as to whether the statutory and programmatic  
 12 goals of the tax incentive are being met, with obstacles to these  
 13 goals identified, if possible.
- 14 (7) The methodology and assumptions used in carrying out the  
 15 reviews, analyses, and evaluations required under this subsection.
- 16 (8) The estimated cost to the state to administer the tax incentive.
- 17 (9) An estimate of the extent to which benefits of the tax incentive  
 18 remained in Indiana or flowed outside Indiana.
- 19 (10) Whether the effectiveness of the tax incentive could be  
 20 determined more definitively if the general assembly were to  
 21 clarify or modify the tax incentive's goals and intended purpose.
- 22 (11) Whether measuring the economic impact is significantly  
 23 limited due to data constraints and whether any changes in statute  
 24 would facilitate data collection in a way that would allow for  
 25 better review, analysis, or evaluation.
- 26 (12) An estimate of the indirect economic benefit or activity  
 27 stimulated by the tax incentive.
- 28 (13) Any additional review, analysis, or evaluation that the  
 29 legislative services agency considers advisable, including  
 30 comparisons with tax incentives offered by other states if those  
 31 comparisons would add value to the review, analysis, and  
 32 evaluation.
- 33 The legislative services agency may request a state or local official or  
 34 a state agency, a political subdivision, a body corporate and politic, or  
 35 a county or municipal redevelopment commission to furnish  
 36 information necessary to complete the tax incentive review, analysis,  
 37 and evaluation required by this section. An official or entity presented  
 38 with a request from the legislative services agency under this  
 39 subsection shall cooperate with the legislative services agency in  
 40 providing the requested information. An official or entity may require  
 41 that the legislative services agency adhere to the provider's rules, if any,  
 42 that concern the confidential nature of the information.



1 (d) The legislative services agency shall, before October 1 of each  
 2 year, submit a report to the legislative council, in an electronic format  
 3 under IC 5-14-6, and to the interim study committee on fiscal policy  
 4 established by IC 2-5-1.3-4 containing the results of the legislative  
 5 services agency's review, analysis, and evaluation. The report must  
 6 include at least the following:

7 (1) A detailed description of the review, analysis, and evaluation  
 8 for each tax incentive reviewed.

9 (2) Information to be used by the general assembly to determine  
 10 whether a reviewed tax incentive should be continued, modified,  
 11 or terminated, the basis for the recommendation, and the expected  
 12 impact of the recommendation on the state's economy.

13 (3) Information to be used by the general assembly to better align  
 14 a reviewed tax incentive with the original intent of the legislation  
 15 that enacted the tax incentive.

16 The report required by this subsection must not disclose any  
 17 proprietary or otherwise confidential taxpayer information.

18 (e) The interim study committee on fiscal policy shall do the  
 19 following:

20 (1) Hold at least one (1) public hearing after September 30 and  
 21 before November 1 of each year at which:

22 (A) the legislative services agency presents the review,  
 23 analysis, and evaluation of tax incentives; and

24 (B) the interim study committee receives information  
 25 concerning tax incentives.

26 (2) Submit to the legislative council, in an electronic format under  
 27 IC 5-14-6, any recommendations made by the interim study  
 28 committee that are related to the legislative services agency's  
 29 review, analysis, and evaluation of tax incentives prepared under  
 30 this section.

31 (f) The general assembly shall use the legislative services agency's  
 32 report under this section and the interim study committee on fiscal  
 33 policy's recommendations under this section to determine whether a  
 34 particular tax incentive:

35 (1) is successful;

36 (2) is provided at a cost that can be accommodated by the state's  
 37 biennial budget; and

38 (3) should be continued, amended, or repealed.

39 (g) The legislative services agency shall establish and maintain a  
 40 system for making available to the public information about the amount  
 41 and effectiveness of tax incentives.

42 (h) The legislative services agency shall develop and publish on the



1 general assembly's ~~Internet web site~~ **website** a multi-year schedule that  
 2 lists all tax incentives and indicates the year when the report will be  
 3 published for each tax incentive reviewed. The legislative services  
 4 agency may revise the schedule as long as the legislative services  
 5 agency provides for a systematic review, analysis, and evaluation of all  
 6 tax incentives and that each tax incentive is reviewed at least once  
 7 every seven (7) years.

8 (i) This section expires December 31, 2025.

9 SECTION 8. IC 2-5-36-9, AS AMENDED BY P.L.101-2022,  
 10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 9. The commission shall do the following:

12 (1) Study and evaluate the following:

13 (A) Access to services for vulnerable youth.

14 (B) Availability of services for vulnerable youth.

15 (C) Duplication of services for vulnerable youth.

16 (D) Funding of services available for vulnerable youth.

17 (E) Barriers to service for vulnerable youth.

18 (F) Communication and cooperation by agencies concerning  
 19 vulnerable youth.

20 (G) Implementation of programs or laws concerning  
 21 vulnerable youth.

22 (H) The consolidation of existing entities that serve vulnerable  
 23 youth.

24 (I) Data from state agencies relevant to evaluating progress,  
 25 targeting efforts, and demonstrating outcomes.

26 (J) Crimes of sexual violence against children.

27 (K) The impact of social networking ~~web sites,~~ **websites,**  
 28 cellular telephones and wireless communications devices,  
 29 digital media, and new technology on crimes against children.

30 (2) Review and make recommendations concerning pending  
 31 legislation.

32 (3) Promote information sharing concerning vulnerable youth  
 33 across the state.

34 (4) Promote best practices, policies, and programs.

35 (5) Cooperate with:

36 (A) other child focused commissions;

37 (B) the judicial branch of government;

38 (C) the executive branch of government;

39 (D) stakeholders; and

40 (E) members of the community.

41 (6) Create a statewide juvenile justice oversight body to carry out  
 42 the following duties described in section 9.3 of this chapter:



- 1 (A) Develop a plan to collect and report statewide juvenile  
 2 justice data.  
 3 (B) Establish procedures and policies related to the use of:  
 4 (i) a validated risk screening tool and a validated risk and  
 5 needs assessment tool;  
 6 (ii) a detention tool to inform the use of secure detention;  
 7 (iii) a plan to determine how information from the tools  
 8 described in this clause is compiled and shared and with  
 9 whom the information will be shared; and  
 10 (iv) a plan to provide training to judicial officers on the  
 11 implementation of the tools described in this clause.  
 12 (C) Develop criteria for the use of diagnostic assessments as  
 13 described in IC 31-37-19-11.7.  
 14 (D) Develop a statewide plan to address the provision of  
 15 broader behavioral health services to children in the juvenile  
 16 justice system.  
 17 (E) Develop a plan for the provision of transitional services for  
 18 a child who is a ward of the department of correction as  
 19 described in IC 31-37-19-11.5.  
 20 (F) Develop a plan for grant programs described in section 9.3  
 21 of this chapter.

22 The initial appointments and designations to the statewide  
 23 juvenile justice oversight body described in this subdivision shall  
 24 be made not later than May 31, 2022. The chief justice of the  
 25 supreme court shall designate the chair of the statewide juvenile  
 26 justice oversight body and shall make the initial appointments and  
 27 designations to the statewide juvenile justice oversight body,  
 28 which may incorporate members of an existing committee or  
 29 subcommittee formed under the commission. The initial meeting  
 30 of the oversight body shall be held not later than July 1, 2022.

31 (7) Submit a report not later than September 1 of each year  
 32 regarding the commission's work during the previous year. The  
 33 report shall be submitted to the legislative council, the governor,  
 34 and the chief justice of Indiana. The report to the legislative  
 35 council must be in an electronic format under IC 5-14-6.

36 SECTION 9. IC 2-5-42.4-8, AS ADDED BY P.L.174-2018,  
 37 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 8. (a) The legislative services agency shall  
 39 establish and maintain a system for making available to the public  
 40 information about the amount and effectiveness of workforce related  
 41 programs.

42 (b) The legislative services agency shall develop and publish on the



1 general assembly's ~~Internet web site~~ **website** a multiyear schedule that  
 2 lists all workforce related programs and indicates the year when the  
 3 report will be published for each workforce related program reviewed.  
 4 The legislative services agency may revise the schedule as long as the  
 5 legislative services agency provides for a systematic review, analysis,  
 6 and evaluation of all workforce related programs and ~~that~~ each  
 7 workforce related program is reviewed at least once every five (5)  
 8 years.

9 SECTION 10. IC 2-5-47-2, AS ADDED BY P.L.203-2023,  
 10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 2. As used in this chapter, "task force" refers to  
 12 the health care cost oversight task force established by ~~section 4~~  
 13 **section 3** of this chapter.

14 SECTION 11. IC 2-6-1.5-3, AS AMENDED BY P.L.72-2018,  
 15 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2024]: Sec. 3. (a) The supervision of the preparation and  
 17 indexing of the journals of the house of representatives and senate of  
 18 each session of the general assembly shall be the duty of the clerk of  
 19 the house and the secretary of the senate, respectively.

20 (b) The clerk of the house of representatives and the secretary of the  
 21 senate, respectively, shall determine the number of paper format and  
 22 electronic format copies of the journals of each house that are prepared  
 23 and the persons to whom paper format or electronic format copies are  
 24 distributed. The clerk of the house of representatives and the secretary  
 25 of the senate shall provide at least one (1) paper format or one (1)  
 26 electronic format copy of the journals to each public library located in  
 27 Indiana that participates in the federal depository library program. If  
 28 distribution policies adopted by the clerk of the house of  
 29 representatives and the secretary of the senate provide for distribution  
 30 of the journals to state elected officials, state governmental agencies,  
 31 public libraries, or, upon request, to official agencies in other states,  
 32 one (1) paper format or one (1) electronic format copy shall be  
 33 provided to a recipient without charge. The clerk of the house of  
 34 representatives and the secretary of the senate, respectively, may  
 35 impose a uniform charge for other distributed copies.

36 (c) For all legislative sessions beginning after November 20, 2017,  
 37 the legislative services agency shall provide public access to the  
 38 journals of the house of representatives and the senate on the general  
 39 assembly's ~~Internet web site:~~ **website**. The journals may be viewed and  
 40 copied from the Internet without charge.

41 SECTION 12. IC 2-6-1.5-4, AS AMENDED BY P.L.72-2018,  
 42 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 4. (a) The supervision of the preparation,  
 2 indexing, and printing of the session laws of each session of the general  
 3 assembly and the Indiana Code, including any supplements to the  
 4 Indiana Code, shall be the duty of the legislative council.

5 (b) The legislative council or its designee shall determine the  
 6 number of paper format and electronic format copies of the session  
 7 laws, adopted joint resolutions, and the Indiana Code that are prepared  
 8 and the persons to whom paper format or electronic format copies are  
 9 distributed. The legislative council or its designee shall provide at least  
 10 one (1) paper format or one (1) electronic format copy of the session  
 11 laws, adopted joint resolutions, and the Indiana Code to each public  
 12 library located in Indiana that participates in the federal depository  
 13 library program. If the distribution policies adopted by the legislative  
 14 council or its designee provide for distribution of the session laws,  
 15 adopted joint resolutions, or the Indiana Code to state elected officials,  
 16 state governmental agencies, public libraries, or, upon request, to  
 17 official agencies in other states, one (1) paper format or one (1)  
 18 electronic format copy shall be provided to a recipient without charge.  
 19 The legislative council or its designee may impose a uniform charge for  
 20 other distributed copies.

21 (c) For all legislative sessions beginning after November 20, 2017,  
 22 the legislative services agency shall provide public access to the  
 23 session laws, adopted joint resolutions, and the Indiana Code on the  
 24 general assembly's ~~Internet web site:~~ **website**. The session laws,  
 25 adopted joint resolutions, and the Indiana Code may be viewed and  
 26 copied from the Internet without charge.

27 SECTION 13. IC 2-7-3.5-7, AS ADDED BY P.L.123-2015,  
 28 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2024]: Sec. 7. (a) The commission shall post reports received  
 30 under this chapter on the commission's ~~Internet web site:~~ **website**.

31 (b) If the commission does not receive a report from a state  
 32 educational institution under this chapter, the commission shall notify  
 33 the state educational institution and post a copy of the notice on the  
 34 commission's ~~Internet web site:~~ **website**.

35 SECTION 14. IC 3-5-3-1, AS AMENDED BY P.L.87-2022,  
 36 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2024]: Sec. 1. (a) Except as provided in sections 7 through 10  
 38 of this chapter, the county auditor shall pay the expenses of voter  
 39 registration and for all election supplies, equipment, and expenses out  
 40 of the county treasury in the manner provided by law. The county fiscal  
 41 body shall make the necessary appropriations for these purposes.

42 (b) The county executive shall pay to the circuit court clerk or board



1 of registration the expenses of:

2 (1) removing voters from the registration record under IC 3-7-43,  
3 IC 3-7-45, or IC 3-7-46; and

4 (2) performing voter list maintenance programs under IC 3-7;  
5 out of the county treasury without appropriation.

6 (c) Registration expenses incurred by a circuit court clerk or board  
7 of registration for:

8 (1) the salaries of members of a board of registration appointed  
9 under IC 3-7-12-9;

10 (2) the salaries of chief clerks appointed under IC 3-7-12-17; and

11 (3) the salaries of assistants employed under IC 3-7-12-19;

12 may not be charged to a municipality. However, the municipality may  
13 be charged for wages of extra persons employed to provide additional  
14 assistance reasonably related to the municipal election.

15 (d) A political subdivision that conducts or administers an election  
16 may not:

17 (1) accept private money donations; or

18 (2) receive **funds** or expend funds received;

19 from a person for preparing, administering, or conducting elections or  
20 employing individuals on a temporary basis for the purpose of  
21 preparing, administering, or conducting elections, including registering  
22 voters. This subsection does not prohibit a political subdivision from  
23 receiving or expending funds from the state or from the federal  
24 government to prepare for, administer, or conduct an election.

25 SECTION 15. IC 3-7-22-6, AS AMENDED BY P.L.128-2015,  
26 SECTION 86, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2024]: Sec. 6. (a) As provided in 52 U.S.C. 20505, the NVRA  
28 official shall make registration by mail forms available for distribution,  
29 with particular emphasis on organized voter registration programs.

30 (b) The NVRA official complies with subsection (a) by ensuring  
31 that a downloadable version of the current registration by mail form is  
32 published on the election division ~~web site~~ **website**.

33 SECTION 16. IC 3-7-26.7-5, AS ADDED BY P.L.120-2009,  
34 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: Sec. 5. (a) The secretary of state, with the consent of  
36 the co-directors of the election division, shall establish a secure ~~Internet~~  
37 ~~web site~~ **website** to permit individuals described in section 1 of this  
38 chapter to submit applications under this chapter.

39 (b) The secure ~~web site~~ **website** established under subsection (a)  
40 must allow an individual described in section 1 of this chapter to  
41 submit:

42 (1) an application:

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- 1 (A) for registration as a first time voter in Indiana; or  
 2 (B) to change the individual's name, address, or other  
 3 information set forth in the individual's existing voter  
 4 registration record; and  
 5 (2) information to establish that the applicant is eligible under  
 6 section 1 of this chapter to register online.
- 7 SECTION 17. IC 3-7-26.7-6, AS AMENDED BY P.L.64-2014,  
 8 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2024]: Sec. 6. (a) When an applicant submits an application  
 10 described in section 5(b)(1) of this chapter by use of the secure ~~Internet~~  
 11 ~~web site~~ **website** established under this chapter, the bureau shall  
 12 compare the information submitted by the applicant with the  
 13 information maintained in the bureau's data base listing individuals  
 14 who possess a current and valid Indiana:  
 15 (1) driver's license; or  
 16 (2) identification card for nondrivers.  
 17 (b) If the bureau confirms that the applicant possesses a current and  
 18 valid:  
 19 (1) Indiana driver's license issued under IC 9-24; or  
 20 (2) Indiana identification card for nondrivers issued under  
 21 IC 9-24-16;  
 22 the completed application and information compiled by the bureau  
 23 (including the digital signature of the applicant) shall be submitted to  
 24 the county voter registration office in the county in which the applicant  
 25 currently resides using the computerized statewide voter registration  
 26 list maintained under IC 3-7-26.3.  
 27 (c) If the bureau is unable to confirm that the applicant possesses a  
 28 current and valid:  
 29 (1) Indiana driver's license issued under IC 9-24; or  
 30 (2) Indiana identification card for nondrivers issued under  
 31 IC 9-24-16;  
 32 the ~~Internet web site~~ **website** must display a message advising the  
 33 applicant to review and correct all errors, and that there was an error  
 34 validating the driver's license or identification card entered by the  
 35 applicant. The ~~Internet web site~~ **website** may not permit the applicant  
 36 to continue the registration process unless the bureau is able to confirm  
 37 that the number entered belongs to an individual.
- 38 SECTION 18. IC 3-7-45-4, AS AMENDED BY P.L.193-2021,  
 39 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 4. (a) Except as provided in subsection (c), a  
 41 county voter registration office shall cancel the registration of a  
 42 deceased person after receiving a copy of the deceased person's death



1 certificate on an expedited basis, as required under 52 U.S.C. 21083.  
 2 The county voter registration office shall enter the date and other  
 3 information regarding the cancellation into the computerized list under  
 4 IC 3-7-26.3.

5 (b) Except as provided in subsection (c), a county voter registration  
 6 office shall cancel the registration of a deceased person after receiving  
 7 a copy of an obituary, notice of estate administration, or other notice of  
 8 death of that person published:

9 (1) in a newspaper in which a legal notice may be published under  
 10 IC 5-3-1; or

11 (2) on an ~~Internet web site~~ a website by a person licensed under  
 12 IC 25-15.

13 (c) A county voter registration office may require additional written  
 14 information before canceling the registration of a person under  
 15 subsection (a) or (b) if the information contained in the death certificate  
 16 or notice of death is insufficient to identify the person whose  
 17 registration is to be canceled. If:

18 (1) additional written information is not given to the county voter  
 19 registration office; or

20 (2) the additional written information is insufficient to identify the  
 21 person whose registration is to be canceled;

22 the county voter registration office is not required to cancel the person's  
 23 registration.

24 SECTION 19. IC 3-9-4-18 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) As used in this  
 26 section, "delinquent or defective report" refers to a campaign finance  
 27 report or statement of organization:

28 (1) that was required to be filed under IC 3-9-5 but was not filed  
 29 in the manner required under IC 3-9-5; and

30 (2) for which a person was assessed a civil penalty under section  
 31 16 or 17 of this chapter.

32 (b) As used in this section, "election board" refers to the following:

33 (1) The commission if a civil penalty was assessed under section  
 34 16 of this chapter.

35 (2) The county election board if a civil penalty was assessed  
 36 under section 17 of this chapter.

37 (c) As used in this section, "person" refers to a person who:

38 (1) has been assessed a civil penalty under section 16 or 17 of this  
 39 chapter; and

40 (2) has filed a declaration of candidacy, a petition of nomination,  
 41 or a declaration of intent to be a write-in candidate in a  
 42 subsequent election or for whom a certificate of nomination has



- 1           been filed.
- 2           (d) A person who does both of the following is relieved from further
- 3 civil liability under this chapter for the delinquent or defective report:
- 4           (1) Files the delinquent report or amends the defective report from
- 5 the previous candidacy:
- 6           (A) before filing a report required under IC 3-9-5-6; or
- 7           (B) at the same time the person files the report required under
- 8 IC 3-9-5-6;
- 9 for a subsequent candidacy.
- 10          (2) Pays all civil penalties assessed under section 16 or 17 of this
- 11 chapter for the delinquent report.
- 12          (e) This subsection applies to a person who:
- 13           (1) is assessed a civil penalty under this chapter; and
- 14           (2) is elected to office in the subsequent election.
- 15          The election board may order the ~~auditor of state~~ **comptroller** or the
- 16 fiscal officer of the political subdivision responsible for issuing the
- 17 person's payment for serving in office to withhold from the person's
- 18 paycheck the amount of the civil penalty assessed under this chapter.
- 19 If the amount of the paycheck is less than the amount of the civil
- 20 penalty, the ~~auditor state~~ **comptroller** or fiscal officer shall continue
- 21 withholding money from the person's paycheck until an amount equal
- 22 to the amount of the civil penalty has been withheld.
- 23          (f) The ~~auditor of state~~ **comptroller** or fiscal officer shall deposit an
- 24 amount paid, recovered, or withheld under this section in the election
- 25 board's campaign finance enforcement account.
- 26          (g) Proceedings of the election board under this section are subject
- 27 to IC 4-21.5.
- 28          SECTION 20. IC 3-9-5-3, AS AMENDED BY P.L.58-2010,
- 29 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 30 JULY 1, 2024]: Sec. 3. (a) A candidate for legislative office and the
- 31 candidate's committee shall file each report, notice, or other instrument
- 32 required by this article with the election division.
- 33          (b) The circuit court clerk shall, at the request of any person, furnish
- 34 the person a copy of a report, notice, or other instrument required by
- 35 this article for a candidate for a legislative office from electronic
- 36 records maintained on the secretary of state's or election division's ~~web~~
- 37 ~~site.~~ **website.** The circuit court clerk shall charge for a copy of records
- 38 furnished under this subsection as provided in IC 5-14-3.
- 39          SECTION 21. IC 3-9-5-13, AS AMENDED BY P.L.128-2015,
- 40 SECTION 148, IS AMENDED TO READ AS FOLLOWS
- 41 [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) A person may file duplicates
- 42 of the reports required to be filed under the federal Election Campaign



1 Act (52 U.S.C. 30101 et seq.) to comply with this chapter.

2 (b) The duplicate must cover all activity of the committee, and the  
3 committee shall file a supplementary report as directed by the election  
4 division to provide information required by this article but not included  
5 in the federal report.

6 (c) Each candidate for United States Senator or United States  
7 Representative and the treasurer of the candidate's committee may file  
8 with the election division duplicates of the reports required by federal  
9 law.

10 (d) If a report is available on the Federal Election Commission's ~~web~~  
11 ~~site~~; **website**, a statement to that effect is all the person is required to  
12 file.

13 SECTION 22. IC 3-11-6.5-2, AS AMENDED BY P.L.108-2019,  
14 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2024]: Sec. 2. (a) In accordance with 52 U.S.C. 21004, the  
16 election administration assistance fund is established for the following  
17 purposes:

18 (1) As provided by 52 U.S.C. 21001, to carry out activities to  
19 improve the administration of elections for federal office.

20 (2) As provided by 52 U.S.C. 21001, to use funds provided to the  
21 state under Title II, Subtitle D, Part I of HAVA (52 U.S.C. 21001  
22 through 52 U.S.C. 21008) as a reimbursement of costs in  
23 obtaining voting equipment that complies with 52 U.S.C. 21081  
24 if the state obtains the equipment after November 7, 2000.

25 (3) As provided by 52 U.S.C. 21001, to use funds provided to the  
26 state under Title II, Subtitle D, Part I of HAVA (52 U.S.C. 21001  
27 through 52 U.S.C. 21008) as a reimbursement of costs in  
28 obtaining voting equipment that complies with 52 U.S.C. 21081  
29 under a multiyear contract incurred after December 31, 2000.

30 (4) For reimbursing counties for the purchase of new voting  
31 systems or for the upgrade or expansion of existing voting  
32 systems that would not qualify for reimbursement under  
33 subdivision (2) or (3).

34 (b) The fund consists of the following:

35 (1) Money appropriated to the fund by the general assembly.

36 (2) All money allocated to the state by the federal government:

37 (A) under Section 101 of HAVA (52 U.S.C. 20901), as  
38 required by 52 U.S.C. 20904;

39 (B) under Section 102 of HAVA (52 U.S.C. 20902), as  
40 required by 52 U.S.C. 20904;

41 (C) under Title II, Subtitle D, Part I of HAVA (52 U.S.C.  
42 21001 through 52 U.S.C. 21008); and



1 (D) under any other program for the improvement of election  
 2 administration.  
 3 (3) Proceeds of bonds issued by the Indiana bond bank for  
 4 improvement of voting systems as authorized by law.  
 5 The ~~auditor of state~~ **comptroller** shall establish an account within the  
 6 fund for money appropriated by the general assembly and separate  
 7 accounts within the fund for any money received by the state from the  
 8 federal government for each source of allocations described under  
 9 subdivision (2). Proceeds of bonds issued by the Indiana bond bank  
 10 under subdivision (3) may be deposited into any account, as  
 11 determined by the election division.  
 12 (c) The secretary of state shall administer the fund.  
 13 (d) The expenses of administering the fund shall be paid from  
 14 money in the Section 101 account of the fund. If money is not available  
 15 for this purpose in the Section 101 account of the fund, the expenses of  
 16 administering the fund shall be paid from money appropriated under  
 17 subsection (b)(1).  
 18 (e) The treasurer of state shall invest the money in the fund not  
 19 currently needed to meet the obligations of the fund in the same  
 20 manner as other public money may be invested. Interest that accrues  
 21 from these investments shall be deposited in the fund and allocated  
 22 among the accounts within the fund according to the balances of the  
 23 respective accounts.  
 24 (f) Money in the fund at the end of a state fiscal year does not revert  
 25 to the state general fund.  
 26 (g) Money in the fund is appropriated continuously for the purposes  
 27 stated in subsection (a).  
 28 SECTION 23. IC 3-11-13-11, AS AMENDED BY P.L.227-2023,  
 29 SECTION 95, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 11. (a) The ballot information, whether placed on  
 31 the ballot card or on the marking device, must be in the order of  
 32 arrangement provided for ballots under this section.  
 33 (b) Each county election board shall have the names of all  
 34 candidates for all elected offices, political party offices, and public  
 35 questions printed on a ballot card as provided in this chapter. The  
 36 county may:  
 37 (1) print all offices and questions on a single ballot card; and  
 38 (2) include a ballot variation code to ensure that the proper  
 39 version of a ballot is used within a precinct.  
 40 (c) Each type of ballot card must be of uniform size and of the same  
 41 quality and color of paper (except as permitted under IC 3-10-1-17).  
 42 (d) The nominees of a political party or an independent candidate



1 or independent ticket (described in IC 3-11-2-6) nominated by  
 2 petitioners shall be listed on the ballot with the name and device set  
 3 forth on the certification or petition. The circle containing the device  
 4 may be of any size that permits a voter to readily identify the device.  
 5 IC 3-11-2-5 applies if the certification or petition does not include a  
 6 name or device, or if the same device is selected by two (2) or more  
 7 parties or petitioners.

8 (e) The offices and public questions on the general election ballot  
 9 must be placed on the ballot in the order listed in IC 3-11-2-12,  
 10 IC 3-11-2-12.4, IC 3-11-2-12.5, IC 3-11-2-12.7(b), IC 3-11-2-12.9(a),  
 11 IC 3-11-2-12.9(c), IC 3-11-2-13(a) through IC 3-11-2-13(c),  
 12 IC 3-11-2-14(a), IC 3-11-2-14(d), and IC 3-11-2-14(e). The offices and  
 13 public questions may be listed in a continuous column either vertically  
 14 or horizontally and on a number of separate pages.

15 (f) The name of each office must be printed in a uniform size in bold  
 16 type. A statement reading substantially as follows must be placed  
 17 immediately below the name of the office and above the name of the  
 18 first candidate:

19 (1) "Vote for one (1) only.", if only one (1) candidate is to be  
 20 elected to the office.

21 (2) "Vote for not more than (insert the number of candidates to be  
 22 elected) candidate(s) for this office. To vote for any candidate for  
 23 this office, you must make a voting mark for each candidate you  
 24 wish to vote for. A straight party vote will not count as a vote for  
 25 any candidate for this office.", if more than one (1) candidate is to  
 26 be elected to the office.

27 (g) Below the name of the office and the statement required by  
 28 subsection (f), the names of the candidates for each office must be  
 29 grouped together in the following order:

30 (1) The major political party whose candidate received the highest  
 31 number of votes in the county for secretary of state at the last  
 32 election is listed first.

33 (2) The major political party whose candidate received the second  
 34 highest number of votes in the county for secretary of state is  
 35 listed second.

36 (3) All other political parties listed in the order that the parties'  
 37 candidates for secretary of state finished in the last election are  
 38 listed after the party listed in subdivision (2).

39 (4) If a political party did not have a candidate for secretary of  
 40 state in the last election or a nominee is an independent candidate  
 41 or independent ticket (described in IC 3-11-2-6), the party or  
 42 candidate is listed after the parties described in subdivisions (1),



- 1 (2), and (3).  
 2 (5) If more than one (1) political party or independent candidate  
 3 or ticket described in subdivision (4) qualifies to be on the ballot,  
 4 the parties, candidates, or tickets are listed in the order in which  
 5 the party filed its petition of nomination under IC 3-8-6-12.  
 6 (6) A space for write-in voting is placed after the candidates listed  
 7 in subdivisions (1) through (5), if required by law.  
 8 (7) The name of a write-in candidate may not be listed on the  
 9 ballot.  
 10 (h) The names of the candidates grouped in the order established by  
 11 subsection (g) must be printed in type with uniform capital letters and  
 12 have a uniform space between each name. The name of the candidate's  
 13 political party, or the word "Independent" if the:  
 14 (1) candidate; or  
 15 (2) ticket of candidates for:  
 16 (A) President and Vice President of the United States; or  
 17 (B) governor and lieutenant governor;  
 18 is independent, must be placed immediately below or beside the name  
 19 of the candidate and must be printed in a uniform size and type.  
 20 (i) All the candidates of the same political party for election to  
 21 at-large seats on the fiscal or legislative body of a political subdivision  
 22 must be grouped together:  
 23 (1) under the name of the office that the candidates are seeking;  
 24 (2) in the order established by subsection (g); and  
 25 (3) within the political party, in alphabetical order according to  
 26 surname.  
 27 A statement reading substantially as follows must be placed  
 28 immediately below the name of the office and above the name of the  
 29 first candidate: "Vote for not more than (insert the number of  
 30 candidates to be elected) candidate(s) of ANY party for this office."  
 31 (j) Candidates for election to at-large seats on the governing body  
 32 of a school corporation must be grouped:  
 33 (1) under the name of the office that the candidates are seeking;  
 34 and  
 35 (2) in alphabetical order according to surname.  
 36 A statement reading substantially as follows must be placed  
 37 immediately below the name of the office and above the name of the  
 38 first candidate: "Vote for not more than (insert the number of  
 39 candidates to be elected) candidate(s) for this office."  
 40 (k) The following information must be placed at the top of the ballot  
 41 before the first public question is listed:  
 42 (1) The cautionary statement described in IC 3-11-2-7.



- 1           (2) The instructions described in IC 3-11-2-8, IC 3-11-2-10(d),  
2           and IC 3-11-2-10(e).
- 3           (l) The ballot must include a single connectable arrow, circle, oval,  
4           or square, or a voting position for voting a straight party ticket by one  
5           (1) mark as required by section 14 of this chapter, and the single  
6           connectable arrow, circle, oval, or square, or the voting position for  
7           casting a straight party ticket ballot must be identified by:  
8           (1) the name of the political party; ~~ticket~~ and  
9           (2) immediately below or beside the political party's name, the  
10          device of that party (described in IC 3-11-2-5).
- 11          The name and device of each political party must be of uniform size  
12          and type and arranged in the order established by subsection (g) for  
13          listing candidates under each office. The instructions described in  
14          IC 3-11-2-10(c) for voting a straight party ticket and the statement  
15          concerning presidential electors required under IC 3-10-4-3 must be  
16          placed on the ballot label. The instructions for voting a straight party  
17          ticket must include the statement: "If you do not wish to vote a straight  
18          party ticket, do not make a mark in this section and proceed to voting  
19          the ballot by office."
- 20          (m) A public question must be in the form described in  
21          IC 3-11-2-15(a) and IC 3-11-2-15(b), except that a single connectable  
22          arrow, a circle, or an oval may be used instead of a square. Except as  
23          expressly authorized or required by statute, a county election board  
24          may not print a ballot card that contains language concerning the public  
25          question other than the language authorized by a statute.
- 26          (n) The requirements in this section:  
27          (1) do not replace; and  
28          (2) are in addition to;  
29          any other requirements in this title that apply to optical scan ballots.
- 30          (o) The procedure described in IC 3-11-2-16 must be used when a  
31          ballot does not comply with the requirements imposed by this title or  
32          contains another error or omission that might result in confusion or  
33          mistakes by voters.
- 34          (p) This subsection applies to an optical scan ballot that does not  
35          list:  
36          (1) the names of political parties or candidates; or  
37          (2) the text of public questions;  
38          on the face of the ballot. The ballot must be prepared in accordance  
39          with this section, except that the ballot must include a numbered circle  
40          or oval to refer to each political party, candidate, or public question.
- 41          SECTION 24. IC 3-11-14-17, AS AMENDED BY P.L.227-2023,  
42          SECTION 104, IS AMENDED TO READ AS FOLLOWS





1 [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) Before the opening of the  
2 polls, each precinct election board shall:

- 3 (1) compare the ballot label on each electronic voting system with  
4 the sample ballot to see that it is correct;  
5 (2) see that the system records zero (0) votes for each candidate  
6 and on each public question; and  
7 (3) see that the system is otherwise in perfect order.

8 (b) After the system is in perfect order for voting, the precinct  
9 election board may not permit the counters to be operated except by  
10 voters in voting. The board then shall certify that the ballot labels and  
11 the sample ballots are in agreement. Forms shall be provided for  
12 certification, and the certification shall be filed with the election  
13 returns.

14 (c) This subsection applies to a county using vote centers. Not later  
15 than the first date that a voter may cast a ballot at a vote center, the  
16 county election board shall do both of the following:

- 17 (1) Make the comparison between the sample ballots, regular  
18 official ballots, and provisional ballots described in subsection  
19 (a).  
20 (2) Certify that the ballots are in agreement.

21 A copy of the certification shall be entered into the minutes of the  
22 county election board.

23 (d) This subsection applies to a county using vote centers. The  
24 county election board shall do ~~both~~ all of the following:

- 25 (1) Have copies of each sample ballot for each precinct available  
26 for inspection by a voter at each vote center.  
27 (2) Post a notice in the vote center stating that sample ballots are  
28 available for inspection upon request by the voter.  
29 (3) Determine that the system records that zero (0) votes have  
30 been cast for each candidate and on each public question, and that  
31 the system is otherwise in perfect order. Each precinct election  
32 board shall then certify that the ballot labels are in order.

33 SECTION 25. IC 3-11.7-6-3, AS AMENDED BY P.L.115-2022,  
34 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: Sec. 3. (a) As required by 52 U.S.C. 21082, a county  
36 election board shall establish a free access system such as a ~~toll-free~~  
37 **toll free** telephone number or ~~an Internet web site a website~~ that  
38 enables a provisional voter to determine:

- 39 (1) whether the individual's provisional ballot was counted; and  
40 (2) if the provisional ballot was not counted, the reason the  
41 provisional ballot was not counted.

42 A county election board may use a module of the computerized list



- 1 under IC 3-7-26.3 to comply with this subsection.
- 2 (b) The county election board shall enter the following into the  
3 computerized list:
- 4 (1) The name of the individual.
- 5 (2) The address of the individual.
- 6 (3) The day and time the county election board will meet to  
7 determine the validity of a provisional ballot under IC 3-11.7-5.
- 8 (4) Whether the individual's provisional ballot was counted.
- 9 (5) If the individual's provisional ballot was not counted, the  
10 reason the provisional ballot was not counted.
- 11 An individual who casts a provisional ballot may access the  
12 information described in this subsection pertaining to the provisional  
13 ballot of the individual through a module of the computerized list under  
14 IC 3-7-26.3.
- 15 (c) Not later than the earlier of:
- 16 (1) twenty-four (24) hours before the date the county election  
17 board meets under IC 3-11.7-5 to determine the validity of a  
18 provisional ballot cast by an individual; or
- 19 (2) three (3) days after the election;
- 20 the provisional ballot information described in subsection (b)(1)  
21 through (b)(3) must be entered to the computerized list. The  
22 provisional ballot information described in subsection (b)(4) and (b)(5)  
23 must be entered into the computerized list not later than the date the  
24 county election board certifies the election results of the county under  
25 IC 3-12-4-9.
- 26 (d) As required by 52 U.S.C. 21082, the county election board shall  
27 establish and maintain reasonable procedures to protect the security,  
28 confidentiality, and integrity of personal information collected, stored,  
29 or otherwise used on the free access system established by the board  
30 under subsection (a).
- 31 (e) As required by 52 U.S.C. 21082, the county election board shall  
32 restrict access to the free access system established under subsection  
33 (a) to the individual voter who cast the provisional ballot. This  
34 subsection does not restrict access to election materials available under  
35 IC 3-10-1-31.1.
- 36 (f) The county election board shall prescribe written instructions to  
37 inform a provisional voter how the provisional voter can determine  
38 whether the provisional voter's ballot has been counted.
- 39 SECTION 26. IC 3-12-9-3, AS AMENDED BY P.L.230-2005,  
40 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JULY 1, 2024]: Sec. 3. Whenever a circuit court clerk receives  
42 certification that a tie vote at an election for a local office or a school



1 board office occurred, the clerk shall immediately send a written notice  
2 of the tie vote to:

- 3 (1) the fiscal body of the affected political subdivision; or
- 4 (2) if the tie vote occurred in an election for a circuit office in a  
5 circuit that includes more than one (1) county, to the fiscal body  
6 of each county of the circuit.

7 SECTION 27. IC 4-1-6-1, AS AMENDED BY P.L.43-2021,  
8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2024]: Sec. 1. As used in this chapter:

10 (1) "Personal information system" means any recordkeeping  
11 process, whether automated or manual, containing personal  
12 information and the name, personal number, or other identifying  
13 particulars of a data subject.

14 (2) "Personal information" means any information that describes,  
15 locates, or indexes anything about an individual or that affords a basis  
16 for inferring personal characteristics about an individual including, but  
17 not limited to, the individual's education, financial transactions,  
18 medical history, criminal or employment records, finger and voice  
19 prints, photographs, or the individual's presence, registration, or  
20 membership in an organization or activity or admission to an  
21 institution.

22 (3) "Data subject" means an individual about whom personal  
23 information is indexed or may be located under the individual's name,  
24 personal number, or other identifiable particulars, in a personal  
25 information system.

26 (4) "State agency" means every agency, board, commission,  
27 department, bureau, or other entity of the administrative branch of  
28 Indiana state government, except those which are the responsibility of  
29 the ~~auditor of state~~ **comptroller**, treasurer of state, secretary of state,  
30 attorney general, and excepting the department of state police and state  
31 educational institutions.

32 (5) "Confidential" means information which has been so designated  
33 by statute or by promulgated rule or regulation based on statutory  
34 authority.

35 SECTION 28. IC 4-1-8-1, AS AMENDED BY P.L.56-2023,  
36 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
37 JULY 1, 2024]: Sec. 1. (a) No individual may be compelled by any  
38 state agency, board, commission, department, bureau, or other entity of  
39 state government (referred to as "state agency" in this chapter) to  
40 provide the individual's Social Security number to the state agency  
41 against the individual's will, absent federal requirements to the  
42 contrary. However, the provisions of this chapter do not apply to the



- 1 following:
- 2 (1) Department of state revenue.
- 3 (2) Department of workforce development.
- 4 (3) The programs administered by:
- 5 (A) the division of family resources;
- 6 (B) the division of mental health and addiction;
- 7 (C) the division of disability and rehabilitative services;
- 8 (D) the division of aging; and
- 9 (E) the office of Medicaid policy and planning;
- 10 of the office of the secretary of family and social services.
- 11 (4) ~~Auditor of State~~ **comptroller**.
- 12 (5) State personnel department.
- 13 (6) Secretary of state, with respect to the registration of
- 14 broker-dealers, agents, and investment advisors.
- 15 (7) The lobby registration commission, with respect to the
- 16 registration of lobbyists.
- 17 (8) Indiana department of administration, with respect to bidders
- 18 on contracts.
- 19 (9) Indiana department of transportation, with respect to bidders
- 20 on contracts.
- 21 (10) Indiana professional licensing agency.
- 22 (11) Department of insurance, with respect to licensing of
- 23 insurance producers.
- 24 (12) The department of child services.
- 25 (13) A pension fund administered by the board of trustees of the
- 26 Indiana public retirement system.
- 27 (14) The state police benefit system.
- 28 (15) The alcohol and tobacco commission.
- 29 (16) The Indiana department of health, for purposes of licensing
- 30 radiologic technologists under IC 16-41-35-29(c).
- 31 (b) The bureau of motor vehicles may, notwithstanding this chapter,
- 32 require the following:
- 33 (1) That an individual include the individual's Social Security
- 34 number in an application for an official certificate of title for any
- 35 vehicle required to be titled under IC 9-17.
- 36 (2) That an individual include the individual's Social Security
- 37 number on an application for registration.
- 38 (3) That a corporation, limited liability company, firm,
- 39 partnership, or other business entity include its federal tax
- 40 identification number on an application for registration.
- 41 (4) That an individual include the individual's Social Security
- 42 number on an application for a license, a permit, or an



- 1 identification card.
- 2 (c) The Indiana department of administration, the Indiana  
3 department of transportation, and the Indiana professional licensing  
4 agency may require an employer to provide its federal employer  
5 identification number.
- 6 (d) The department of correction may require a committed offender  
7 to provide the offender's Social Security number for purposes of  
8 matching data with the Social Security Administration to determine  
9 benefit eligibility.
- 10 (e) The Indiana gaming commission may, notwithstanding this  
11 chapter, require the following:
- 12 (1) That an individual include the individual's Social Security  
13 number:
- 14 (A) in any application for a riverboat owner's license,  
15 supplier's license, or occupational license; or
- 16 (B) in any document submitted to the commission in the  
17 course of an investigation necessary to ensure that gaming  
18 under IC 4-32.3, IC 4-33, and IC 4-35 is conducted with  
19 credibility and integrity.
- 20 (2) That a sole proprietorship, a partnership, an association, a  
21 fiduciary, a corporation, a limited liability company, or any other  
22 business entity include its federal tax identification number on an  
23 application for a riverboat owner's license or supplier's license.
- 24 (f) Notwithstanding this chapter, the department of education  
25 established by IC 20-19-3-1 may require an individual who applies to  
26 the department for a license or an endorsement to provide the  
27 individual's Social Security number. The Social Security number may  
28 be used by the department only for conducting a background  
29 investigation, if the department is authorized by statute to conduct a  
30 background investigation of an individual for issuance of the license or  
31 endorsement.
- 32 SECTION 29. IC 4-1-13-1, AS AMENDED BY P.L.43-2021,  
33 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 1. (a) As used in this chapter, "state agency"  
35 means every agency, board, commission, department, bureau, or other  
36 entity of the administrative branch of Indiana state government.
- 37 (b) The term includes every agency, board, commission,  
38 department, bureau, or other entity that is the responsibility of the  
39 ~~auditor of state~~ **comptroller**, treasurer of state, secretary of state, and  
40 attorney general.
- 41 (c) The term includes a state educational institution.
- 42 SECTION 30. IC 4-2-1-1.5, AS AMENDED BY P.L.43-2021,



1 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 1.5. (a) Subject to subsection (b), the salary of  
3 each state elected official other than the governor is as follows:

4 (1) For the lieutenant governor, seventy-six thousand dollars  
5 (\$76,000) per year. However, the lieutenant governor is not  
6 entitled to receive per diem allowance for performance of duties  
7 as president of the senate.

8 (2) For the secretary of state, sixty-six thousand dollars (\$66,000)  
9 per year.

10 (3) For the ~~auditor of state~~ **comptroller**, sixty-six thousand dollars  
11 (\$66,000) per year.

12 (4) For the treasurer of state, sixty-six thousand dollars (\$66,000)  
13 per year.

14 (5) For the attorney general, seventy-nine thousand four hundred  
15 dollars (\$79,400) per year.

16 (b) Beginning January 1, 2008, the part of the total salary of a state  
17 elected official is increased on January 1 of each year after a year in  
18 which the general assembly does not amend this section to provide a  
19 salary increase for the state elected official.

20 (c) The percentage by which salaries are increased under this  
21 section is equal to the statewide average percentage, as determined by  
22 the budget director, by which the salaries of state employees in the  
23 executive branch who are in the same or a similar salary bracket  
24 exceed, for the current state fiscal year, the salaries of executive branch  
25 state employees in the same or a similar salary bracket that were in  
26 effect on January 1 of the immediately preceding year.

27 (d) The amount of a salary increase under this section is equal to the  
28 amount determined by applying the percentage increase for the  
29 particular year to the salary of the state elected official, as previously  
30 adjusted under this section, that is in effect on January 1 of the  
31 immediately preceding year.

32 (e) A state elected official is not entitled to receive a salary increase  
33 under this section on January 1 of a state fiscal year in which state  
34 employees described in subsection (c) do not receive a statewide  
35 average salary increase.

36 (f) If a salary increase is required under this section, an amount  
37 sufficient to pay for the salary increase is appropriated from the state  
38 general fund.

39 SECTION 31. IC 4-2-1-1.5, AS AMENDED BY P.L.201-2023,  
40 SECTION 53, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
41 JANUARY 1, 2025]: Sec. 1.5. (a) Beginning January 1, 2025, the  
42 annual salary of each state elected official other than the governor is as



1 follows:

2 (1) For the lieutenant governor, an amount equal to eighty-eight  
3 percent (88%) of the annual salary of a supreme court justice  
4 under IC 33-38-5-8, as adjusted under IC 33-38-5-8.1. However,  
5 the lieutenant governor is not entitled to receive a per diem  
6 allowance for performance of duties as president of the senate.

7 (2) For the attorney general, an amount equal to eighty-three  
8 percent (83%) of the annual salary of a supreme court justice  
9 under IC 33-38-5-8, as adjusted under IC 33-38-5-8.1.

10 (3) For the ~~auditor of state~~ **comptroller**, an amount equal to  
11 sixty-six percent (66%) of the annual salary of a supreme court  
12 justice under IC 33-38-5-8, as adjusted under IC 33-38-5-8.1.

13 (4) For the treasurer of state, an amount equal to sixty-six percent  
14 (66%) of the annual salary of a supreme court justice under  
15 IC 33-38-5-8, as adjusted under IC 33-38-5-8.1.

16 (5) For the secretary of state, an amount equal to sixty-six percent  
17 (66%) of the annual salary of a supreme court justice under  
18 IC 33-38-5-8, as adjusted under IC 33-38-5-8.1.

19 (b) A state elected official is not entitled to receive a salary increase  
20 under this section on January 1 of a state fiscal year in which state  
21 employees in the executive branch who are in the same or a similar  
22 salary bracket do not receive a statewide average salary increase.

23 (c) If a salary increase is required under this section, an amount  
24 sufficient to pay for the salary increase is appropriated from the state  
25 general fund.

26 SECTION 32. IC 4-2-2-1 IS AMENDED TO READ AS FOLLOWS  
27 [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) The bond of the ~~auditor of~~  
28 state **comptroller** shall be fixed at one hundred thousand dollars  
29 (\$100,000).

30 (b) The bond of the secretary of state shall be fixed at fifty thousand  
31 dollars (\$50,000).

32 (c) The bond of the attorney general shall be fixed at fifty thousand  
33 dollars (\$50,000).

34 SECTION 33. IC 4-2-6-1, AS AMENDED BY P.L.43-2021,  
35 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2024]: Sec. 1. (a) As used in this chapter, and unless the  
37 context clearly denotes otherwise:

38 (1) "Advisory body" means an authority, a board, a commission,  
39 a committee, a task force, or other body designated by any name  
40 of the executive department that is authorized only to make  
41 nonbinding recommendations.

42 (2) "Agency" means an authority, a board, a branch, a bureau, a



1 commission, a committee, a council, a department, a division, an  
 2 office, a service, or other instrumentality of the executive,  
 3 including the administrative, department of state government. The  
 4 term includes a body corporate and politic set up as an  
 5 instrumentality of the state and a private, nonprofit, government  
 6 related corporation. The term does not include any of the  
 7 following:

- 8 (A) The judicial department of state government.
- 9 (B) The legislative department of state government.
- 10 (C) A state educational institution.
- 11 (D) A political subdivision.

12 (3) "Appointing authority" means the following:

- 13 (A) Except as provided in clause (B), the chief administrative  
 14 officer of an agency. The term does not include a state officer.
- 15 (B) For purposes of section 16 of this chapter, "appointing  
 16 authority" means:  
 17 (i) an elected officer;  
 18 (ii) the chief administrative officer of an agency; or  
 19 (iii) an individual or group of individuals who have the  
 20 power by law or by lawfully delegated authority to make  
 21 appointments.

22 (4) "Assist" means to:

- 23 (A) help;
- 24 (B) aid;
- 25 (C) advise; or
- 26 (D) furnish information to;

27 a person. The term includes an offer to do any of the actions in  
 28 clauses (A) through (D).

29 (5) "Business relationship" includes the following:

- 30 (A) Dealings of a person with an agency seeking, obtaining,  
 31 establishing, maintaining, or implementing:  
 32 (i) a pecuniary interest in a contract or purchase with the  
 33 agency; or  
 34 (ii) a license or permit requiring the exercise of judgment or  
 35 discretion by the agency.
- 36 (B) The relationship a lobbyist has with an agency.
- 37 (C) The relationship an unregistered lobbyist has with an  
 38 agency.

39 (6) "Commission" refers to the state ethics commission created  
 40 under section 2 of this chapter.

41 (7) "Compensation" means any money, thing of value, or financial  
 42 benefit conferred on, or received by, any person in return for





- 1 services rendered, or for services to be rendered, whether by that  
 2 person or another.
- 3 (8) "Direct line of supervision" means the chain of command in  
 4 which the superior affects, or has the authority to affect, the terms  
 5 and conditions of the subordinate's employment, including  
 6 making decisions about work assignments, compensation,  
 7 grievances, advancements, or performance evaluation.
- 8 (9) "Employee" means an individual, other than a state officer,  
 9 who is employed by an agency on a full-time, a part-time, a  
 10 temporary, an intermittent, or an hourly basis. The term includes  
 11 an individual who contracts with an agency for personal services.
- 12 (10) "Employer" means any person from whom a state officer or  
 13 employee or the officer's or employee's spouse received  
 14 compensation.
- 15 (11) "Financial interest" means an interest:  
 16 (A) in a purchase, sale, lease, contract, option, or other  
 17 transaction between an agency and any person; or  
 18 (B) involving property or services.
- 19 The term includes an interest arising from employment or  
 20 prospective employment for which negotiations have begun. The  
 21 term does not include an interest of a state officer or employee in  
 22 the common stock of a corporation unless the combined holdings  
 23 in the corporation of the state officer or the employee, that  
 24 individual's spouse, and that individual's unemancipated children  
 25 are more than one percent (1%) of the outstanding shares of the  
 26 common stock of the corporation. The term does not include an  
 27 interest that is not greater than the interest of the general public  
 28 or any state officer or any state employee.
- 29 (12) "Information of a confidential nature" means information:  
 30 (A) obtained by reason of the position or office held; and  
 31 (B) which:  
 32 (i) a public agency is prohibited from disclosing under  
 33 IC 5-14-3-4(a);  
 34 (ii) a public agency has the discretion not to disclose under  
 35 IC 5-14-3-4(b) and that the agency has not disclosed; or  
 36 (iii) is not in a public record, but if it were, would be  
 37 confidential.
- 38 (13) "Person" means any individual, proprietorship, partnership,  
 39 unincorporated association, trust, business trust, group, limited  
 40 liability company, or corporation, whether or not operated for  
 41 profit, or a governmental agency or political subdivision.
- 42 (14) "Political subdivision" means a county, city, town, township,



- 1 school district, municipal corporation, special taxing district, or  
 2 other local instrumentality. The term includes an officer of a  
 3 political subdivision.  
 4 (15) "Property" has the meaning set forth in IC 35-31.5-2-253.  
 5 (16) "Relative" means any of the following:  
 6 (A) A spouse.  
 7 (B) A parent or stepparent.  
 8 (C) A child or stepchild.  
 9 (D) A brother, sister, stepbrother, or stepsister.  
 10 (E) A niece or nephew.  
 11 (F) An aunt or uncle.  
 12 (G) A daughter-in-law or son-in-law.  
 13 For purposes of this subdivision, an adopted child of an individual  
 14 is treated as a natural child of the individual. For purposes of this  
 15 subdivision, the terms "brother" and "sister" include a brother or  
 16 sister by the half blood.  
 17 (17) "Represent" means to do any of the following on behalf of a  
 18 person:  
 19 (A) Attend an agency proceeding.  
 20 (B) Write a letter.  
 21 (C) Communicate with an employee of an agency.  
 22 (18) "Special state appointee" means a person who is:  
 23 (A) not a state officer or employee; and  
 24 (B) elected or appointed to an authority, a board, a  
 25 commission, a committee, a council, a task force, or other  
 26 body designated by any name that:  
 27 (i) is authorized by statute or executive order; and  
 28 (ii) functions in a policy or an advisory role in the executive  
 29 (including the administrative) department of state  
 30 government, including a separate body corporate and politic.  
 31 (19) "State officer" means any of the following:  
 32 (A) The governor.  
 33 (B) The lieutenant governor.  
 34 (C) The secretary of state.  
 35 (D) The ~~auditor of state~~ **comptroller**.  
 36 (E) The treasurer of state.  
 37 (F) The attorney general.  
 38 (20) The masculine gender includes the masculine and feminine.  
 39 (21) The singular form of any noun includes the plural wherever  
 40 appropriate.  
 41 (b) The definitions in IC 4-2-7 apply throughout this chapter.  
 42 SECTION 34. IC 4-2-6-8, AS AMENDED BY P.L.43-2021,



1 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 8. (a) The following persons shall file a written  
3 financial disclosure statement:

4 (1) The governor, lieutenant governor, secretary of state, ~~auditor~~  
5 ~~of state~~ **comptroller**, treasurer of state, and attorney general.

6 (2) Any candidate for one (1) of the offices in subdivision (1) who  
7 is not the holder of one (1) of those offices.

8 (3) Any person who is the appointing authority of an agency.

9 (4) The director of each division of the Indiana department of  
10 administration.

11 (5) Any purchasing agent within the procurement division of the  
12 Indiana department of administration.

13 (6) Any agency employee, special state appointee, former agency  
14 employee, or former special state appointee with final purchasing  
15 authority.

16 (7) The chief investment officer employed by the Indiana public  
17 retirement system.

18 (8) Any employee of the Indiana public retirement system whose  
19 duties include the recommendation, selection, and management  
20 of:

21 (A) the investments of the funds administered by the Indiana  
22 public retirement system;

23 (B) the investment options offered in the annuity savings  
24 accounts in the public employees' retirement fund and the  
25 Indiana state teachers' retirement fund;

26 (C) the investment options offered in the legislators' defined  
27 contribution plan; or

28 (D) investment managers, investment advisors, and other  
29 investment service providers of the Indiana public retirement  
30 system.

31 (9) An employee required to do so by rule adopted by the  
32 inspector general.

33 (b) The statement shall be filed with the inspector general as  
34 follows:

35 (1) Not later than February 1 of every year, in the case of the state  
36 officers and employees enumerated in subsection (a).

37 (2) If the individual has not previously filed under subdivision (1)  
38 during the present calendar year and is filing as a candidate for a  
39 state office listed in subsection (a)(1), before filing a declaration  
40 of candidacy under IC 3-8-2 or IC 3-8-4-11, petition of  
41 nomination under IC 3-8-6, or declaration of intent to be a  
42 write-in candidate under IC 3-8-2-2.5, or before a certificate of



1 nomination is filed under IC 3-8-7-8, in the case of a candidate for  
 2 one (1) of the state offices (unless the statement has already been  
 3 filed when required under IC 3-8-4-11).

4 (3) Not later than sixty (60) days after employment or taking  
 5 office, unless the previous employment or office required the  
 6 filing of a statement under this section.

7 (4) Not later than thirty (30) days after leaving employment or  
 8 office, unless the subsequent employment or office requires the  
 9 filing of a statement under this section.

10 The statement must be made under affirmation.

11 (c) The statement shall set forth the following information for the  
 12 preceding calendar year or, in the case of a state officer or employee  
 13 who leaves office or employment, the period since a previous statement  
 14 was filed:

15 (1) The name and address of any person known:

16 (A) to have a business relationship with the agency of the state  
 17 officer or employee or the office sought by the candidate; and

18 (B) from whom the state officer, candidate, or the employee,  
 19 or that individual's spouse or unemancipated children received  
 20 a gift or gifts having a total fair market value in excess of one  
 21 hundred dollars (\$100).

22 (2) The location of all real property in which the state officer,  
 23 candidate, or the employee or that individual's spouse or  
 24 unemancipated children has an equitable or legal interest either  
 25 amounting to five thousand dollars (\$5,000) or more or  
 26 comprising ten percent (10%) of the state officer's, candidate's, or  
 27 the employee's net worth or the net worth of that individual's  
 28 spouse or unemancipated children. An individual's primary  
 29 personal residence need not be listed, unless it also serves as  
 30 income property.

31 (3) The names and the nature of the business of the employers of  
 32 the state officer, candidate, or the employee and that individual's  
 33 spouse.

34 (4) The following information about any sole proprietorship  
 35 owned or professional practice operated by the state officer,  
 36 candidate, or the employee or that individual's spouse:

37 (A) The name of the sole proprietorship or professional  
 38 practice.

39 (B) The nature of the business.

40 (C) Whether any clients are known to have had a business  
 41 relationship with the agency of the state officer or employee or  
 42 the office sought by the candidate.



- 1 (D) The name of any client or customer from whom the state
- 2 officer, candidate, employee, or that individual's spouse
- 3 received more than thirty-three percent (33%) of the state
- 4 officer's, candidate's, employee's, or that individual's spouse's
- 5 nonstate income in a year.
- 6 (5) The name of any partnership of which the state officer,
- 7 candidate, or the employee or that individual's spouse is a member
- 8 and the nature of the partnership's business.
- 9 (6) The name of any corporation (other than a church) of which
- 10 the state officer, candidate, or the employee or that individual's
- 11 spouse is an officer or a director and the nature of the
- 12 corporation's business.
- 13 (7) The name of any corporation in which the state officer,
- 14 candidate, or the employee or that individual's spouse or
- 15 unemancipated children own stock or stock options having a fair
- 16 market value in excess of ten thousand dollars (\$10,000).
- 17 However, if the stock is held in a blind trust, the name of the
- 18 administrator of the trust must be disclosed on the statement
- 19 instead of the name of the corporation. A time or demand deposit
- 20 in a financial institution or insurance policy need not be listed.
- 21 (8) The name and address of the most recent former employer.
- 22 (9) Additional information that the person making the disclosure
- 23 chooses to include.

24 Any such state officer, candidate, or employee may file an amended  
 25 statement upon discovery of additional information required to be  
 26 reported.

- 27 (d) A person who:
- 28 (1) fails to file a statement required by rule or this section in a
- 29 timely manner; or
- 30 (2) files a deficient statement;
- 31 upon a majority vote of the commission, is subject to a civil penalty at
- 32 a rate of not more than ten dollars (\$10) for each day the statement
- 33 remains delinquent or deficient. The maximum penalty under this
- 34 subsection is one thousand dollars (\$1,000).

35 (e) A person who intentionally or knowingly files a false statement  
 36 commits a Class A infraction.

37 SECTION 35. IC 4-3-1-4 IS AMENDED TO READ AS FOLLOWS  
 38 [EFFECTIVE JULY 1, 2024]: Sec. 4. The expenses of the necessary  
 39 furniture, fuel, stationery, and postage of the governor, and such  
 40 contingent fund as may be appropriated, shall be paid out of the  
 41 treasury of the state, on the order of the ~~auditor~~, **state comptroller**, as  
 42 in other cases.



1 SECTION 36. IC 4-3-6-2, AS AMENDED BY P.L.43-2021,  
 2 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 2. As used in this chapter:

4 (1) "Agency" means any executive or administrative department,  
 5 commission, council, board, bureau, division, service, office,  
 6 officer, administration, or other establishment in the executive or  
 7 administrative branch of the state government not provided for by  
 8 the constitution. The term "agency" does not include the secretary  
 9 of state, the ~~auditor of state~~ **comptroller**, the treasurer of state, the  
 10 lieutenant governor, and the attorney general, nor the departments  
 11 of which they are, by the statutes first adopted setting out their  
 12 duties, the administrative heads.

13 (2) "Reorganization" means:

14 (A) the transfer of the whole or any part of any agency, or of  
 15 the whole or any part of the functions of an agency, to the  
 16 jurisdiction and control of any other agency;

17 (B) the abolition of all or any part of the functions of any  
 18 agency;

19 (C) the consolidation or coordination of the whole or any part  
 20 of any agency, or of the whole or any part of the functions of  
 21 an agency, with the whole or any part of any other agency or  
 22 the functions of an agency;

23 (D) the consolidation or coordination of any part of any agency  
 24 or the functions of an agency, with any other part of the same  
 25 agency or the functions of the agency;

26 (E) the authorization of any officer to delegate any of the  
 27 officer's functions; or

28 (F) the abolition of the whole or any part of any agency which  
 29 agency or part does not have, or upon the taking effect of a  
 30 reorganization plan will not have, any functions.

31 SECTION 37. IC 4-3-23.1-13, AS ADDED BY P.L.50-2023,  
 32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2024]: Sec. 13. (a) A unit may apply to the office for  
 34 certification as a commercial solar energy ready community. The  
 35 application must be in a form and manner prescribed by the office. The  
 36 office may approve an application and certify a unit as a commercial  
 37 solar energy ready community if the office determines the following:

38 (1) That the unit has adopted a commercial solar regulation that  
 39 includes clear standards for the construction, installation, siting,  
 40 modification, operation, or decommissioning of one (1) or more  
 41 commercial solar energy systems (as defined in IC 8-1-42-2) in  
 42 the unit.



- 1 (2) That the unit's commercial solar regulation:  
 2 (A) includes standards that are not more restrictive, directly or  
 3 indirectly, than the default standards for commercial solar  
 4 energy systems set forth in IC 8-1-42;  
 5 (B) provides a clear and transparent process for project owners  
 6 to identify potential commercial solar project sites;  
 7 (C) does not unreasonably eliminate portions of the unit as  
 8 sites for commercial solar projects;  
 9 (D) provides for a fair review and approval process for  
 10 proposed commercial solar projects, including final approval  
 11 that cannot be revoked; and  
 12 (E) includes a specific plan for using any funds from an  
 13 incentive granted by the office under subsection (b):  
 14 (i) for economic development purposes within or near the  
 15 commercial solar project's footprint; or  
 16 (ii) to otherwise benefit residents and businesses within or  
 17 near the commercial solar project's footprint.
- 18 (3) That the unit has demonstrated a commitment to maintain:  
 19 (A) the standards and procedural framework set forth in the  
 20 unit's commercial solar regulation; and  
 21 (B) all applicable zoning, land use, and planning regulations;  
 22 with respect to any particular commercial solar project that is  
 23 approved under the unit's commercial solar regulation, for a  
 24 period of at least ten (10) years, beginning with the start date of  
 25 the commercial solar project's full commercial operation.
- 26 (b) If:  
 27 (1) a unit receives certification as a commercial solar energy  
 28 ready community by the office under this section;  
 29 (2) after the unit's certification, a project owner constructs a  
 30 commercial solar project in the unit; and  
 31 (3) the fund is established and there is a sufficient balance in the  
 32 fund;  
 33 the office may authorize the unit to receive from the fund, for a period  
 34 of ten (10) years beginning with the start date of the commercial solar  
 35 project's full commercial operation, one dollar (\$1) per megawatt hour  
 36 of electricity generated by the commercial solar project, if the office  
 37 determines that the procedures and standards set forth in the unit's  
 38 commercial solar regulation were adhered to in the development of the  
 39 project. However, if the office determines at any time after the start of  
 40 the commercial solar project's full commercial operation that the unit  
 41 has failed to continue to meet the requirement for certification set forth  
 42 in subsection (a)(3), the office shall discontinue the incentive granted



1 under this subsection and shall require the unit to return to the fund any  
 2 amounts collected by the unit under this subsection after the unit's  
 3 breach of the requirement for certification set forth in subsection (a)(3).

4 (c) After:

5 (1) a unit receives certification as a commercial solar energy  
 6 ready community under this section; and

7 (2) a project owner constructs a commercial solar ~~energy facility~~  
 8 **project** that qualifies the unit to receive the incentive payments  
 9 under subsection (b);

10 the project owner shall annually report to the office the total megawatt  
 11 hours generated by the commercial solar ~~energy facility~~ **project** in the  
 12 previous year.

13 SECTION 38. IC 4-3-23.1-14, AS ADDED BY P.L.50-2023,  
 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 14. (a) A unit may apply to the office for  
 16 certification as a wind energy ready community. The application must  
 17 be in a form and manner prescribed by the office. The office may  
 18 approve an application and certify a unit as a wind energy ready  
 19 community if the office determines the following:

20 (1) That the unit has adopted a wind power regulation that  
 21 includes clear standards for the construction, installation, siting,  
 22 modification, operation, or decommissioning of one (1) or more  
 23 wind power devices (as defined in IC 8-1-41-7) in the unit.

24 (2) That the unit's wind power regulation:

25 (A) includes standards that are not more restrictive, directly or  
 26 indirectly, than the default standards for wind power devices  
 27 set forth in IC 8-1-41;

28 (B) provides a clear and transparent process for project owners  
 29 to identify potential wind power project sites;

30 (C) does not unreasonably eliminate portions of the unit as  
 31 sites for wind power projects;

32 (D) provides for a fair review and approval process for  
 33 proposed wind power projects, including final approval that  
 34 cannot be revoked; and

35 (E) includes a specific plan for using any funds from an  
 36 incentive granted by the office under subsection (b):

37 (i) for economic development purposes within or near the  
 38 wind power project's footprint; or

39 (ii) to otherwise benefit residents and businesses within or  
 40 near the wind power project's footprint.

41 (3) That the unit has demonstrated a commitment to maintain:

42 (A) the standards and procedural framework set forth in the





1 unit's wind power regulation; and  
 2 (B) all applicable zoning, land use, and planning regulations;  
 3 with respect to any particular wind power project that is approved  
 4 under the unit's **commercial solar wind power** regulation, for a  
 5 period of at least ten (10) years, beginning with the start date of  
 6 the wind power project's full commercial operation.

7 (b) If:  
 8 (1) a unit receives certification as a wind energy ready community  
 9 by the office under this section;  
 10 (2) after the unit's certification, a project owner constructs a wind  
 11 power project in the unit; and  
 12 (3) the fund is established and there is a sufficient balance in the  
 13 fund;

14 the office may authorize the unit to receive from the fund, for a period  
 15 of ten (10) years beginning with the start date of the wind power  
 16 project's full commercial operation, one dollar (\$1) per megawatt hour  
 17 of electricity generated by the wind power project, if the office  
 18 determines that the procedures and standards set forth in the unit's wind  
 19 power regulation were adhered to in the development of the project.  
 20 However, if the office determines at any time after the start of the wind  
 21 power project's full commercial operation that the unit has failed to  
 22 continue to meet the requirement for certification set forth in  
 23 subsection (a)(3), the office shall discontinue the incentive granted  
 24 under this subsection and shall require the unit to return to the fund any  
 25 amounts collected by the unit under this subsection after the unit's  
 26 breach of the requirement for certification set forth in subsection (a)(3).

27 (c) After:  
 28 (1) a unit receives certification as a wind energy ready community  
 29 under this section; and  
 30 (2) a project owner constructs a wind **energy facility power**  
 31 **project** that qualifies the unit to receive the incentive under  
 32 subsection (b);

33 the project owner shall annually report to the office the total megawatt  
 34 hours generated by the wind **energy facility power project** in the  
 35 previous year.

36 SECTION 39. IC 4-6-2-8, AS AMENDED BY P.L.215-2016,  
 37 SECTION 39, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 8. It shall be the duty of the attorney general to  
 39 make a biennial report to the governor of the business and condition of  
 40 the attorney general's office, and to make a report to the **auditor of state**  
 41 **comptroller** at the end of each fiscal year of all collections made by  
 42 the attorney general and the manner of disbursement.



1 SECTION 40. IC 4-6-2-9, AS AMENDED BY P.L.215-2016,  
 2 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 9. (a) It shall be the duty of any officer or person  
 4 from whom the attorney general, or any of the attorney general's  
 5 deputies or assistants, shall collect or receive money due the state, to  
 6 report at once to the ~~auditor of state~~ **comptroller**, on blanks to be  
 7 furnished by the attorney general, the sum or sums received or  
 8 collected.

9 (b) The ~~auditor of state~~ **comptroller** shall keep a record of the  
 10 reports described in subsection (a).

11 SECTION 41. IC 4-6-7-3, AS AMENDED BY P.L.215-2016,  
 12 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2024]: Sec. 3. As compensation and for all their costs and  
 14 expenses, the assistant or assistants shall receive a sum equal to not  
 15 more than twenty-five percent (25%) of the money recovered and  
 16 turned over to the state, to be fixed in the contract of employment. The  
 17 state shall not be liable to the assistant or assistants for any other sum,  
 18 either for compensation or costs. In case money recovered is paid into  
 19 the state treasury without the percent having been first deducted, the  
 20 ~~auditor of state~~ **comptroller** shall issue the ~~auditor of state's~~ **state**  
 21 **comptroller's** warrant, upon a voucher approved by the attorney  
 22 general, for a sum equal to not more than twenty-five percent (25%) of  
 23 the money recovered and paid in; and there is appropriated out of the  
 24 funds of the treasury not otherwise appropriated sums as may be  
 25 necessary for this purpose.

26 SECTION 42. IC 4-7-1-1, AS AMENDED BY P.L.201-2023,  
 27 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 1. (a) The individual elected as auditor of state  
 29 shall take office on January 1 following the individual's election.

30 (b) The auditor of state, before entering upon the duties of office  
 31 shall execute an official bond, for the sum of ten thousand dollars  
 32 (\$10,000), to be approved by the governor.

33 (c) The auditor of state shall also be known as the state comptroller.  
 34 After June 30, 2023, the auditor of state's office shall use the title "state  
 35 comptroller" in conducting state business, in all contracts, on business  
 36 cards, on stationery, and with other means of communication as  
 37 necessary. The change in title under this subsection does not:

38 (1) invalidate any documents or transactions conducted in the  
 39 name of the auditor of state; **or**

40 (2) **affect the validity of a reference to the auditor of state in**  
 41 **the Indiana Code, the acts of Indiana, or the Indiana**  
 42 **Administrative Code.**



1 SECTION 43. IC 4-7-1-2 IS AMENDED TO READ AS FOLLOWS  
2 [EFFECTIVE JULY 1, 2024]: Sec. 2. The ~~auditor~~ of state **comptroller**  
3 shall do the following:

4 (1) Keep and state all accounts between the state of Indiana and  
5 the United States, any state or territory, or any individual or public  
6 officer of this state indebted to the state or entrusted with the  
7 collection, disbursement, or management of any money, funds, or  
8 interest arising therefrom, belonging to the state, of every  
9 character and description whatsoever, when the money, funds, or  
10 interest is derivable from or payable into the state treasury.

11 (2) Examine and liquidate the accounts of all county treasurers  
12 and other collectors and receivers of all state revenues, taxes,  
13 tolls, and incomes, levied or collected by any act of the general  
14 assembly and payable into the state treasury, and certify the  
15 amount or balance to the treasurer of state.

16 (3) Keep fair, clear, distinct, and separate accounts of all the  
17 revenues and incomes of the state and all expenditures,  
18 disbursements, and investments of the state, showing the  
19 particulars of every expenditure, disbursement, and investment.

20 (4) Examine, adjust, and settle the accounts of all public debtors  
21 for debts due the state treasury and require all public debtors or  
22 their legal representatives who may be indebted to the state for  
23 money received or otherwise and who have not accounted for a  
24 debt to settle their accounts.

25 (5) Examine and liquidate the claims of all persons against the  
26 state in cases where provisions for the payment have not been  
27 made by law. When no such provisions or an insufficient one has  
28 been made, examine the claim and report the facts, with an  
29 opinion, to the general assembly. No allowance shall be made to  
30 refund money from the treasury without the statement of the  
31 ~~auditor~~ of state **comptroller** either for or against the justice of the  
32 claim.

33 (6) Institute and prosecute, in the name of the state, all proper  
34 suits for the recovery of any debts, money, or property of the state  
35 or for the ascertainment of any right or liability concerning the  
36 debts, money, or property.

37 (7) Direct and superintend the collection of all money due to the  
38 state and employ counsel to prosecute suits, instituted at the  
39 ~~auditor's~~ **state comptroller's** instance, on behalf of the state.

40 (8) Draw warrants on the treasurer of state or authorize  
41 disbursement through electronic funds transfer in conformity with  
42 IC 4-8.1-2-7 for all money directed by law to be paid out of the



1 treasury to public officers or for any other object whatsoever as  
 2 the warrants become payable. Every warrant or authorization for  
 3 electronic funds transfer shall be properly numbered.

4 (9) Furnish to the governor, on requisition, information in writing  
 5 upon any subject relating to the duties of the office of the ~~auditor~~  
 6 ~~of state~~ **comptroller**.

7 (10) Superintend the fiscal concerns of the state and their  
 8 management in the manner required by law and furnish the proper  
 9 forms to assessors, treasurers, collectors, and auditors of counties.

10 (11) Keep and preserve all public books, records, papers,  
 11 documents, vouchers, and all conveyances, leases, mortgages,  
 12 bonds, and all securities for debts, money, or property, and  
 13 accounts and property, of any description, belonging or  
 14 appertaining to the office of the ~~auditor of state~~ **comptroller** and  
 15 also to the state, where no other provision is made by law for the  
 16 safekeeping of the accounts and property.

17 (12) Suggest plans for the improvement and management of the  
 18 public revenues, funds, and incomes.

19 (13) Report and exhibit to the general assembly, at its meeting in  
 20 each odd-numbered year, a complete statement of the revenues,  
 21 taxables, funds, resources, incomes, and property of the state,  
 22 known to the office of the ~~auditor of state~~ **comptroller** and of the  
 23 public revenues and expenditures of the two (2) preceding fiscal  
 24 years, with a detailed estimate of the expenditures to be defrayed  
 25 from the treasury for the ensuing two (2) years, specifying each  
 26 object of expenditure and distinguishing between each object of  
 27 expenditure and between such as are provided for by permanent  
 28 or temporary appropriations, and such as require to be provided  
 29 for by law, and showing also the sources and means from which  
 30 all such expenditures are to be defrayed. The report must be in an  
 31 electronic format under IC 5-14-6.

32 SECTION 44. IC 4-7-1-3, AS AMENDED BY P.L.215-2016,  
 33 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 3. (a) The ~~auditor of state~~ **comptroller** shall, from  
 35 time to time, require all persons receiving money or securities, or  
 36 having the management of any property, money, securities, or funds of  
 37 the state, of an account that is kept in the ~~auditor of state's~~ **state**  
 38 **comptroller's** office, to render statements to the ~~auditor of state~~  
 39 **comptroller**.

40 (b) The officers or persons described in subsection (a) shall render  
 41 the statements, at a time and in a form as required by the ~~auditor of~~  
 42 **state comptroller**.



1 SECTION 45. IC 4-7-1-4, AS AMENDED BY P.L.215-2016,  
 2 SECTION 50, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 4. The ~~auditor of state~~ **comptroller** shall have  
 4 power to administer oaths in the adjustment or settlement of all claims  
 5 for or against the state.

6 SECTION 46. IC 4-7-1-4.1, AS AMENDED BY P.L.171-2015,  
 7 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 4.1. (a) All forms and reports that are used by the  
 9 ~~auditor of state~~ **comptroller** to enter information into the ~~auditor of~~  
 10 **state's state comptroller's** accounting system are subject to the  
 11 approval of the ~~auditor of state~~ **comptroller**.

12 (b) The ~~auditor of state~~ **comptroller** shall approve forms and reports  
 13 used by the ~~auditor of state~~ **comptroller** in a paper form, as a facsimile,  
 14 or in an electronic form. This section may not be implemented in a  
 15 manner that interferes with the duties and powers of:

- 16 (1) the state board of accounts under IC 5-11-1-2; or
- 17 (2) the oversight committee on public records or the Indiana  
 18 archives and records administration under IC 5-15-5.1-5.

19 (c) The ~~auditor of state~~ **comptroller** may require that a form or  
 20 report submitted to the ~~auditor of state~~ **comptroller** for processing  
 21 must be submitted in paper form, as a facsimile, or electronically if the  
 22 requirement:

- 23 (1) is approved by the state board of accounts; and
- 24 (2) does not create a hardship for a person that submits the form  
 25 or report to the ~~auditor of state~~ **comptroller**.

26 SECTION 47. IC 4-7-1-5, AS AMENDED BY P.L.215-2016,  
 27 SECTION 51, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 5. Whenever any person is entitled to draw money  
 29 from the state treasury, the ~~auditor state~~ **comptroller** may draw a  
 30 warrant in the ~~auditor's state~~ **comptroller's** favor on the treasurer of  
 31 state or authorize an electronic funds transfer in conformity with  
 32 IC 4-8.1-2-7. The ~~auditor of state~~ **comptroller** shall:

- 33 (1) enter in a proper book provided for that purpose every warrant  
 34 or electronic funds transfer the ~~auditor state~~ **comptroller** draws  
 35 on the treasury:
  - 36 (A) in the order the ~~auditor state~~ **comptroller** issues the  
 37 warrant or transfer;
  - 38 (B) in a manner as to show the date;
  - 39 (C) in whose favor drawn;
  - 40 (D) the nature of the claim upon which it is founded; and
  - 41 (E) with a reference to the law under which it is drawn;
- 42 (2) carry the entries into a book of general accounts, under



1 separate and distinct heads; and  
 2 (3) number and file, in the ~~auditor's~~ **state comptroller's** office, all  
 3 papers and vouchers upon which the ~~auditor~~ **state comptroller**  
 4 shall issue any warrant or electronic funds transfer for the  
 5 payment of money.

6 SECTION 48. IC 4-7-1-6 IS AMENDED TO READ AS FOLLOWS  
 7 [EFFECTIVE JULY 1, 2024]: Sec. 6. Whenever any officer or other  
 8 person has received moneys belonging to the state, or has been  
 9 entrusted with the collection, management or disbursement of any  
 10 moneys, funds or interest accruing therefrom, belonging to or held in  
 11 trust by the state, and shall fail to render an account thereof to, and  
 12 make settlement with, the ~~auditor~~, **state comptroller**, within the time  
 13 prescribed by law, or where no particular time is prescribed, shall fail  
 14 to render such account and make settlement, upon being required so to  
 15 do by the ~~auditor~~, **state comptroller**, within ten (10) days after such  
 16 requisition, the ~~auditor~~ **state comptroller** shall state an account against  
 17 such officer or person, charging ten ~~per cent~~ **percent** (10%) damages,  
 18 and interest at the rate of six ~~per cent~~ **percent** (6%) per annum from the  
 19 time of failing to render an account and settle as aforesaid.

20 SECTION 49. IC 4-7-1-7 IS AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE JULY 1, 2024]: Sec. 7. Whenever any officer or other  
 22 person shall render an account to, and make settlement with the  
 23 ~~auditor~~, **state comptroller**, as in this chapter required, and shall fail to  
 24 pay over to the treasurer of state the amount to be paid by such officer  
 25 or person into the state treasury, or to such person as shall be entitled  
 26 by law to receive the same, within the time prescribed by law, or if no  
 27 time is prescribed by law, then within the time specified by ~~such~~  
 28 ~~auditor~~, ~~the auditor~~, ~~the state comptroller~~, ~~the state comptroller~~,  
 29 upon being notified by ~~said~~ the treasurer, or otherwise, of ~~such~~ ~~the~~  
 30 ~~person's~~ failure, shall institute suit for the recovery of the amount due  
 31 and unpaid.

32 SECTION 50. IC 4-7-1-8, AS AMENDED BY P.L.215-2016,  
 33 SECTION 52, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 8. A copy of the account, in a case made out and  
 35 certified by the ~~auditor~~, **state comptroller**, shall be sufficient evidence  
 36 to support an action for the amount stated to be due, without proof of  
 37 the signature or official character of the ~~auditor~~, **state comptroller**,  
 38 subject to the right of the defendant to plead and give in evidence, as  
 39 in other actions, all matters as shall be legal and proper for the  
 40 defendant's defense.

41 SECTION 51. IC 4-7-1-10 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. If any defendant in



1 any such suit, upon the trial, gives any evidence which existed prior to  
 2 the time of such adjustment and settlement, and which was not  
 3 produced to ~~such auditor~~ **the state comptroller** at the time of ~~said the~~  
 4 settlement, such defendant shall be subject to the costs and charges of  
 5 ~~such the~~ suit.

6 SECTION 52. IC 4-7-1-15 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. All the books,  
 8 papers, letters, and transactions pertaining to the office of ~~auditor state~~  
 9 **comptroller** shall be open to the inspection of a committee of the  
 10 general assembly, or either branch thereof, and also to the inspection  
 11 of the governor.

12 SECTION 53. IC 4-7-2-1, AS AMENDED BY P.L.215-2016,  
 13 SECTION 54, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2024]: Sec. 1. The ~~auditor of state~~ **comptroller** is authorized  
 15 to designate two (2) of the ~~auditor of state's~~ **state comptroller's**  
 16 deputies as chief deputies. The chief deputies shall not be members of  
 17 the same political party and their salaries shall be fixed by the state  
 18 budget committee.

19 SECTION 54. IC 4-8.1-1-6, AS AMENDED BY P.L.215-2016,  
 20 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2024]: Sec. 6. (a) The governor may request the state board of  
 22 accounts or appoint a certified public accountant to make, without  
 23 previous notice of an inspection, a thorough inspection of the state  
 24 treasury and the records relating to the state treasury. The treasurer of  
 25 state, the ~~auditor of state~~ **comptroller**, and the employees of their  
 26 offices, shall assist the state board of accounts or the accountant in all  
 27 ways necessary to the performance of the inspection. The state board  
 28 of accounts or the accountant is authorized to administer oaths to the  
 29 treasurer of state, the ~~auditor of state~~ **comptroller**, or their employees  
 30 for the purpose of obtaining sworn testimony. The state board of  
 31 accounts or the accountant may compel the attendance of witnesses and  
 32 send for persons and papers.

33 (b) The state board of accounts or the accountant shall certify the  
 34 accountant's findings to the treasurer of state, the ~~auditor of state~~  
 35 **comptroller**, and the governor.

36 (c) The accountant shall be paid for the accountant's services and  
 37 the accountant's expenses by the governor out of the governor's  
 38 contingency fund at a rate determined reasonable by the governor.

39 SECTION 55. IC 4-8.1-2-4, AS AMENDED BY P.L.115-2008,  
 40 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2024]: Sec. 4. (a) The individual elected as treasurer of state  
 42 shall take office on January 1 following the individual's election.



1 (b) The treasurer of state and the treasurer's deputy treasurers shall  
 2 each give bond in an amount determined by the ~~auditor of state~~  
 3 **comptroller** and the governor. The bond shall be conditioned on the  
 4 faithful performance of the duties as treasurer of state and deputy  
 5 treasurer, respectively. The bond must be procured from a surety  
 6 company authorized by law to transact business in this state.

7 SECTION 56. IC 4-8.1-2-6, AS AMENDED BY P.L.215-2016,  
 8 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2024]: Sec. 6. Before money may be deposited in the state  
 10 treasury, the treasurer of state must receive from the person or agency  
 11 making the deposit a report of collections due the state treasury,  
 12 describing the source of the money and the fund and account to which  
 13 they are to be credited. The treasurer of state shall acknowledge receipt  
 14 of the money deposited in the state treasury and shall send the original  
 15 of the report of collections to the ~~auditor of state~~ **comptroller**, who  
 16 shall, after preaudit, prepare the ~~auditor of state's~~ **state comptroller's**  
 17 accounting forms from the report. The ~~auditor of state~~ **comptroller**  
 18 shall give the person or agency depositing the money the appropriate  
 19 ~~auditor's~~ **state comptroller's** form. The treasurer of state and the  
 20 ~~auditor of state~~ **comptroller** shall reconcile collections daily.

21 SECTION 57. IC 4-8.1-2-7 IS AMENDED TO READ AS  
 22 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Except as  
 23 otherwise specified in this section, the treasurer of state may not pay  
 24 any money out of the state treasury except upon warrant of the ~~auditor~~  
 25 ~~of state~~ **comptroller** based on an approved claim.

26 (b) The treasurer of state may transfer money invested or on deposit  
 27 in a public depository to any deposit account in the same or a different  
 28 public depository. A transfer between deposit accounts may be made  
 29 by warrant, check, or electronic funds transfer.

30 (c) If a political subdivision (as defined in IC 36-1-2-13) elects to  
 31 receive distributions from the state or if a state employee elects to have  
 32 wages deposited directly in a financial institution under IC 4-15-5.9-2  
 33 by means of an electronic transfer of funds, the treasurer of state shall  
 34 have the funds transferred electronically.

35 (d) Notwithstanding any other law, if:

36 (1) a vendor or claimant requests that one (1) or more payments  
 37 be made by means of an electronic funds transfer; and

38 (2) the ~~auditor of state~~ **comptroller** and the treasurer of state  
 39 agree that payment by electronic funds transfer is advantageous  
 40 to the state;

41 the ~~auditor of state~~ **comptroller** may elect to authorize an electronic  
 42 funds transfer method of payment. If authorized by the ~~auditor of state~~





1 **comptroller**, the treasurer of state may pay money from the state  
2 treasury by electronic funds transfer.

3 (e) With regard to electronic funds transfer, a record of each transfer  
4 authorization shall be made by the treasurer of state immediately  
5 following the authorization and shall be made in a form which  
6 conforms to accounting systems approved by the state board of  
7 accounts.

8 (f) As used in this section, "electronic funds transfer" means any  
9 transfer of funds, other than a transaction originated by check, draft, or  
10 similar paper instrument, that is initiated through an electronic  
11 terminal, telephone, or computer or magnetic tape for the purpose of  
12 ordering, instructing, or authorizing a financial institution to debit or  
13 credit an account.

14 SECTION 58. IC 4-8.1-2-8 IS AMENDED TO READ AS  
15 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) Except as  
16 provided in subsection (b), the ~~auditor~~ **state comptroller** may not draw  
17 a warrant upon the treasurer of state or authorize an electronic funds  
18 transfer from the state treasury unless there is money in the state  
19 treasury belonging to the fund upon which the warrant is drawn to pay  
20 the warrant and unless the payment would be in conformity with  
21 appropriations made by law or other proper disbursing authority. The  
22 ~~auditor~~ **of state comptroller** shall preserve the approved claim on  
23 which the warrant or electronic funds transfer is based for the period  
24 required by law.

25 (b) The ~~auditor~~ **of state comptroller** may temporarily overdraft a  
26 fund's cash account if:

- 27 (1) as a condition to receiving federal aid, state warrants or checks  
28 must have been issued, cashed, or presented to a bank or the  
29 treasurer of state before the federal money can be drawn and  
30 deposited in the state treasury;  
31 (2) appropriate estimated revenue or federal aid receivable entries  
32 are recorded; and  
33 (3) a timely federal reimbursement has been requested.

34 SECTION 59. IC 4-8.1-2-13, AS AMENDED BY P.L.215-2016,  
35 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2024]: Sec. 13. Any embezzlement or breach of trust on the  
37 part of the treasurer of state shall be immediately reported to the  
38 governor by the person discovering the embezzlement or breach of  
39 trust. The governor and the **auditor state comptroller** shall make a  
40 careful examination to see if the embezzlement or breach of trust has  
41 occurred, and if it has, cause the treasurer of state to be arrested. After  
42 the arrest of the treasurer of state the governor shall appoint a deputy



1 treasurer of state, who shall qualify and give bond as required for the  
 2 treasurer of state and who shall be given exclusive control of the state  
 3 treasury. The deputy treasurer has the powers and duties of and is  
 4 subject to the liabilities of the treasurer of state until the treasurer of  
 5 state is acquitted or the treasurer of state's successor is elected and  
 6 qualified.

7 SECTION 60. IC 4-9.1-1-1, AS AMENDED BY P.L.165-2021,  
 8 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2024]: Sec. 1. The budget director or the budget director's  
 10 designee, the ~~auditor of state~~ **comptroller**, and the treasurer of state  
 11 constitute the state board of finance, referred to as the "board" in this  
 12 chapter. The board has advisory supervision of the safekeeping of all  
 13 funds coming into the state treasury and all other funds belonging to  
 14 the state coming into the possession of any state officer or agency.

15 SECTION 61. IC 4-9.1-1-2 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. The board shall  
 17 organize by electing from its membership a president. The ~~auditor of~~  
 18 state **comptroller** is the secretary of the board.

19 SECTION 62. IC 4-9.1-1-3 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The president  
 21 shall convene the board whenever requested to do so by a member or  
 22 whenever necessary to the performance of its duties.

23 (b) The proceedings of the board shall be recorded and must be  
 24 approved and signed by the president and attested by the secretary.

25 (c) The sessions of the board are public. Its records shall be kept in  
 26 the office of the ~~auditor of state~~ **comptroller** and be subject to public  
 27 inspection.

28 SECTION 63. IC 4-9.1-1-7, AS AMENDED BY P.L.84-2014,  
 29 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 7. (a) The board may transfer money between  
 31 state funds, and the board may transfer money between appropriations  
 32 for any board, department, commission, office, or benevolent or penal  
 33 institution of the state. After the transfer is made, the money of the fund  
 34 or appropriation transferred is not available to the fund or the board,  
 35 department, commission, office, or benevolent or penal institution from  
 36 which it was transferred.

37 (b) In addition to a transfer under subsection (a), the board may  
 38 transfer money from an appropriation for any board, department,  
 39 commission, office, or benevolent or penal institution of the state to the  
 40 Indiana economic development corporation.

41 (c) An order by the board to make a transfer under this section is  
 42 sufficient authority for the making of appropriate entries showing the



1 transfer on the books of the ~~auditor of state~~ **comptroller** and treasurer  
2 of state.

3 (d) The authority given the board under this section to make  
4 transfers does not apply to trust funds. For the purposes of this section,  
5 "trust fund" means a fund which by the constitution or by statute has  
6 been designated as a trust fund or a fund which has been determined by  
7 the board to be a trust fund.

8 (e) Whenever the board takes action to transfer money out of a  
9 dedicated fund that is attributable to fees credited to the fund, the  
10 budget agency shall notify the budget committee within thirty (30) days  
11 and state the reason for the transfer.

12 (f) Within thirty (30) days after approving a transfer, the board shall  
13 post on the Indiana transparency ~~Internet web site:~~ **website:**

14 (1) a narrative description of each approved transfer under this  
15 section; and

16 (2) the reason for the transfer.

17 SECTION 64. IC 4-10-11-1 IS AMENDED TO READ AS  
18 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The disbursement of  
19 moneys for any purpose by the departments of the state government  
20 shall be by vouchers specifically itemizing in every particular the  
21 different purposes for which the treasury warrant is authorized. These  
22 vouchers shall not be approved by any officer or officers authorized to  
23 approve the same, unless so itemized, giving minutiae of detail, and  
24 when vouchers are presented to the ~~auditor of state~~ **comptroller** for  
25 warrants, they shall be accompanied by said itemized accounts and  
26 statements. ~~Provided, That~~ **However**, in the case of Purdue University,  
27 Indiana University, ~~The Ball State Teachers College~~ **Ball State**  
28 **University**, and ~~The Indiana State Teachers College~~, **Indiana State**  
29 **University**, the ~~auditor of state~~ **comptroller** shall be authorized to  
30 draw warrant upon a verified schedule of claims submitted by the  
31 treasurer of such university or college; all itemized claims included in  
32 such schedule shall be filed by such college or university as a part of  
33 its public records.

34 SECTION 65. IC 4-10-11-4, AS AMENDED BY P.L.215-2016,  
35 SECTION 64, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2024]: Sec. 4. The ~~auditor of state~~ **comptroller** is authorized  
37 and empowered, where the provisions of sections 1, 2, and 3 of this  
38 chapter are not literally and specifically followed, and where the terms  
39 of the appropriation act have been violated, to refuse issue of warrants,  
40 and if, in the examination of vouchers rendered by any departments of  
41 state government, any violations of any sections 1, 2, and 3 of this  
42 chapter are found to have been made where warrant has been issued,



1 then the ~~auditor of~~ state **comptroller** shall charge back to the proper  
 2 department the deficient vouchers, and refuse further issue of warrants  
 3 until the state has been given the proper credit for the amounts held to  
 4 be irregular and void.

5 SECTION 66. IC 4-10-12-1 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. Where an  
 7 appropriation is made to any officer or department of state government  
 8 for a specific employment or purpose, itemized vouchers showing the  
 9 proper expenditure of the appropriation for the purpose named shall be  
 10 made to the ~~auditor of~~ state **comptroller** before a warrant covering the  
 11 amount due can be drawn on the treasurer of state.

12 SECTION 67. IC 4-10-13-2, AS AMENDED BY P.L.201-2023,  
 13 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2024]: Sec. 2. (a) The ~~auditor of~~ state **comptroller** shall  
 15 prepare and publish each year a report showing receipts by source of  
 16 revenue and by type of fund disbursements as they relate to each  
 17 agency, department, and fund of the state government. This report shall  
 18 include a recital of disbursements made by the following functions of  
 19 state government:

- 20 (1) Education.
- 21 (2) Welfare.
- 22 (3) Highway.
- 23 (4) Health.
- 24 (5) Natural resources.
- 25 (6) Public safety.
- 26 (7) General governmental.
- 27 (8) Hospital and state institutions.
- 28 (9) Correction, parole, and probation.

29 (b) The report described in this section shall be made available for  
 30 inspection as soon as the report is prepared and shall be published in  
 31 the manner provided in section 7 of this chapter by the ~~auditor of~~ state  
 32 **comptroller** not later than December 31 following the end of each  
 33 fiscal year.

34 SECTION 68. IC 4-10-15-1, AS AMENDED BY P.L.215-2016,  
 35 SECTION 67, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2024]: Sec. 1. Whenever there shall be a failure at any regular  
 37 biennial session of the general assembly to pass an appropriation bill  
 38 or bills, making appropriations for the objects and purposes hereinafter  
 39 mentioned, it shall be lawful for the governor, secretary, and treasurer  
 40 of state, until appropriations shall be made by the legislature, to direct  
 41 the ~~auditor of~~ state **comptroller** to draw the ~~auditor of state's~~ state  
 42 **comptroller's** warrants on the state treasury for the sums as they may,



1 from time to time, decide to be necessary for the purposes respectively,  
 2 not exceeding the amounts appropriated for the same objects  
 3 respectively by the last preceding appropriations which shall have been  
 4 made by the general assembly; and to pay the warrants as may, from  
 5 time to time, be drawn and presented, a sufficient sum of money is  
 6 appropriated.

7 SECTION 69. IC 4-10-18-1, AS AMENDED BY P.L.205-2013,  
 8 SECTION 56, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 9 JULY 1, 2024]: Sec. 1. As used in this chapter:

10 "Adjusted personal income" for a particular reporting period means  
 11 the adjusted state personal income for that reporting period as  
 12 determined under section 3(b) of this chapter.

13 "Annual growth rate" for a particular reporting period means the  
 14 percentage change in adjusted personal income for the particular  
 15 reporting period as determined under section 3(c) of this chapter.

16 "Budget director" refers to the director of the budget agency  
 17 established under IC 4-12-1.

18 "Bureau" means the Bureau of Economic Analysis of the United  
 19 States Department of Commerce or its successor agency.

20 "Costs" means the cost of construction, equipment, land, property  
 21 rights (including leasehold interests), easements, franchises, leases,  
 22 financing charges, interest costs during and for a reasonable period  
 23 after construction, architectural, engineering, legal, and other  
 24 consulting or advisory services, plans, specifications, surveys, cost  
 25 estimates, and other costs or expenses necessary or incident to the  
 26 acquisition, development, construction, financing, and operating of an  
 27 economic growth initiative.

28 "Current calendar year" means a calendar year during which a  
 29 transfer to or from the fund is initially determined under sections 4 and  
 30 5 of this chapter.

31 "Current reporting period" means the most recent reporting period  
 32 for which the following information is published by the bureau:

- 33 (1) The implicit price deflator for the gross domestic product.
- 34 (2) State personal income.

35 "Economic growth initiative" means:

- 36 (1) the construction, extension, or completion of sewerlines,  
 37 waterlines, streets, sidewalks, bridges, roads, highways, public  
 38 ways, and any other infrastructure improvements;
- 39 (2) the leasing or purchase of land and any site improvements to  
 40 land;
- 41 (3) the construction, leasing, or purchase of buildings or other  
 42 structures;



- 1 (4) the rehabilitation, renovation, or enlargement of buildings or  
 2 other structures;  
 3 (5) the leasing or purchase of machinery, equipment, or  
 4 furnishings; or  
 5 (6) the training or retraining of employees whose jobs will be  
 6 created or retained as a result of the initiative.
- 7 "Fund" means the counter-cyclical revenue and economic  
 8 stabilization fund established under this chapter.
- 9 "General fund revenue" means all general purpose tax revenue and  
 10 other unrestricted general purpose revenue of the state, including  
 11 federal revenue sharing monies, credited to the state general fund and  
 12 from which appropriations may be made.
- 13 "Implicit price deflator for the gross domestic product" means the  
 14 implicit price deflator for the gross domestic product, or its closest  
 15 equivalent, which is available from the bureau.
- 16 "Political subdivision" has the meaning set forth in IC 36-1-2-13.
- 17 "Qualified economic growth initiative" means an economic growth  
 18 initiative that is:
- 19 (1) proposed by or on behalf of a political subdivision to promote  
 20 economic growth, including the creation or retention of jobs or  
 21 the infrastructure necessary to create or retain jobs;
  - 22 (2) supported by a financing plan by or on behalf of the political  
 23 subdivision in an amount at least equal to the proposed amount of  
 24 the grant under section 15 of this chapter; and
  - 25 (3) estimated to cost not less than twelve million five hundred  
 26 thousand dollars (\$12,500,000).
- 27 "Reporting period" refers to a period of twelve (12) consecutive  
 28 months.
- 29 "State personal income" means state personal income as that term  
 30 is defined by the bureau.
- 31 "Total state general fund revenue" for a particular state fiscal year  
 32 means the amount of that revenue for the particular state fiscal year as  
 33 finally determined by the ~~auditor~~ of state **comptroller**.
- 34 "Transfer payments" means current personal transfer receipts as that  
 35 term is defined by the bureau.
- 36 SECTION 70. IC 4-10-18-5, AS AMENDED BY P.L.215-2016,  
 37 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 5. (a) As soon as the ~~auditor~~ of state **comptroller**  
 39 makes a final determination of the amount of total state general fund  
 40 revenues for a particular state fiscal year, the ~~auditor~~ of state  
 41 **comptroller** shall certify that amount to the budget director.  
 42 (b) As soon as possible after receiving the certification from the



1 ~~auditor of state~~ **comptroller** under subsection (a), the budget director  
 2 shall determine the amount, if any, that is appropriated into or out of  
 3 the fund under section 4 of this chapter. If an appropriation is made  
 4 into the fund under section 4 of this chapter, the budget director shall  
 5 immediately certify that amount to the treasurer of state. If an  
 6 appropriation is made out of the fund under section 4 of this chapter,  
 7 the budget director shall certify to the treasurer of state an amount  
 8 equal to the part of the appropriation, if any, by which the general fund  
 9 general operating budget, for the state fiscal year for which the  
 10 appropriation is made, exceeds the budget director's estimate of the  
 11 total general fund revenues for that same state fiscal year. The budget  
 12 director shall make the certification or certifications of money to be  
 13 transferred out of the fund at the time or times that the budget director  
 14 determines the general fund general operating budget would exceed the  
 15 total estimated state general fund revenues.

16 (c) Immediately upon receiving a certification from the budget  
 17 director under subsection (b), the ~~auditor of state~~ **comptroller** and  
 18 treasurer of state shall make the appropriate transfer into or out of the  
 19 fund.

20 (d) Any amount, which is appropriated out of the fund under section  
 21 4 of this chapter, but which has not been transferred out of the fund  
 22 under this section at the end of the state fiscal year for which the  
 23 appropriation is made, shall revert to the fund.

24 SECTION 71. IC 4-10-18-8, AS AMENDED BY P.L.146-2008,  
 25 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JULY 1, 2024]: Sec. 8. (a) Except as provided in subsection (b), if the  
 27 balance, at the end of a state fiscal year, in the fund exceeds seven  
 28 percent (7%) of the total state general fund revenues for that state fiscal  
 29 year, the excess is appropriated from the fund to the state general fund.  
 30 The ~~auditor of state~~ **comptroller** and the treasurer of state shall transfer  
 31 the amount so appropriated from the fund to the state general fund  
 32 during the immediately following state fiscal year.

33 (b) If an appropriation is made out of the fund under section 4 of  
 34 this chapter for a state fiscal year during which a transfer is to be made  
 35 from the fund to the state general fund, the amount of the appropriation  
 36 made under subsection (a) shall be reduced by the amount of the  
 37 appropriation made under section 4 of this chapter. However, the  
 38 amount of the appropriation made under subsection (a) may not be  
 39 reduced to less than zero (0).

40 SECTION 72. IC 4-10-18-10, AS AMENDED BY  
 41 P.L.178-2022(ts), SECTION 1, IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The state board



1 of finance may lend money from the fund to entities listed in  
 2 subsections (e) through (k) for the purposes specified in those  
 3 subsections.

4 (b) An entity must apply for the loan before May 1, 1989, in a form  
 5 approved by the state board of finance. As part of the application, the  
 6 entity shall submit a plan for its use of the loan proceeds and for the  
 7 repayment of the loan. Within sixty (60) days after receipt of each  
 8 application, the board shall meet to consider the application and to  
 9 review its accuracy and completeness and to determine the need for the  
 10 loan. The board shall authorize a loan to an entity that makes an  
 11 application if the board approves its accuracy and completeness and  
 12 determines that there is a need for the loan and an adequate method of  
 13 repayment.

14 (c) The state board of finance shall determine the terms of each  
 15 loan, which must include the following:

16 (1) The duration of the loan, which must not exceed twelve (12)  
 17 years.

18 (2) The repayment schedule of the loan, which must provide that  
 19 no payments are due during the first two (2) years of the loan.

20 (3) A variable rate of interest to be determined by the board and  
 21 adjusted annually. The interest rate must be the greater of:

22 (A) five percent (5%); or

23 (B) two-thirds ( $2/3$ ) of the interest rate for fifty-two (52) week  
 24 United States Treasury bills on the anniversary date of the  
 25 loan, but not to exceed ten percent (10%).

26 (4) The amount of the loan or loans, which may not exceed the  
 27 maximum amounts established for the entity by this section.

28 (5) Any other conditions specified by the board.

29 (d) An entity may borrow money under this section by adoption of  
 30 an ordinance or a resolution and, as set forth in IC 5-1-14, may use any  
 31 source of revenue to repay a loan under this section. This section  
 32 constitutes complete authority for the entity to borrow from the fund.  
 33 If an entity described in subsection (i) fails to make any repayments of  
 34 a loan, the amount payable shall be withheld by the ~~auditor of state~~  
 35 **comptroller** from any other money payable to the consolidated city. If  
 36 any other entity described in this section fails to make any repayments  
 37 of a loan, the amount payable shall be withheld by the ~~auditor of state~~  
 38 **comptroller** from any other money payable to the entity. The amount  
 39 withheld shall be transferred to the fund to the credit of the entity.

40 (e) A loan under this section may be made to a city located in a  
 41 county having a population of more than twenty-six thousand four  
 42 hundred seventy (26,470) and less than twenty-seven thousand





1 (27,000) for the city's waterworks facility. The amount of the loan may  
2 not exceed one million six hundred thousand dollars (\$1,600,000).

3 (f) As used in this subsection, "corridor" means the strip of land in  
4 Indiana abutting Lake Michigan and the tributaries of Lake Michigan.  
5 A loan under this section may be made to a city the territory of which  
6 is included in part within the Lake Michigan corridor for a marina  
7 development project. The maximum amount of loans available for all  
8 cities that are eligible for a loan under this subsection is eight million  
9 six hundred thousand dollars (\$8,600,000).

10 (g) A loan under this section may be made to a county having a  
11 population of more than one hundred eighty thousand (180,000) and  
12 less than one hundred eighty-five thousand (185,000) for use by the  
13 airport authority in the county for the construction of runways. The  
14 amount of the loan may not exceed seven million dollars (\$7,000,000).  
15 The county may lend the proceeds of its loan to an airport authority for  
16 the public purpose of fostering economic growth in the county.

17 (h) A loan under this section may be made to a city having a  
18 population of more than fifty-eight thousand (58,000) and less than  
19 fifty-nine thousand (59,000) for the construction of parking facilities.  
20 The amount of the loan may not exceed three million dollars  
21 (\$3,000,000).

22 (i) A loan or loans under this section may be made to a consolidated  
23 city, a local public improvement bond bank, or any board, authority, or  
24 commission of the consolidated city to fund economic development  
25 projects under IC 36-7-15.2-5 or to refund obligations issued to fund  
26 economic development projects. The amount of the loan may not  
27 exceed thirty million dollars (\$30,000,000).

28 (j) A loan under this section may be made to a county having a  
29 population of more than twelve thousand five hundred (12,500) and  
30 less than thirteen thousand (13,000) for extension of airport runways.  
31 The amount of the loan may not exceed three hundred thousand dollars  
32 (\$300,000).

33 (k) A loan under this section may be made to Covington Community  
34 School Corporation to refund the amount due on a tax anticipation  
35 warrant loan. The amount of the loan may not exceed two million seven  
36 hundred thousand dollars (\$2,700,000), to be paid back from any  
37 source of money that is legally available to the school corporation.  
38 Notwithstanding subsection (b), the school corporation must apply for  
39 the loan before June 30, 2010. Notwithstanding subsection (c),  
40 repayment of the loan shall be made in equal installments over five (5)  
41 years with the first installment due not more than six (6) months after  
42 the date loan proceeds are received by the school corporation.



1 (l) IC 6-1.1-20 does not apply to a loan made by an entity under this  
2 section.

3 (m) As used in this section, "entity" means a governmental entity  
4 authorized to obtain a loan under subsections (e) through (k).

5 SECTION 73. IC 4-11-2-1, AS AMENDED BY P.L.215-2016,  
6 SECTION 72, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
7 JULY 1, 2024]: Sec. 1. (a) In all cases where lands in this state have  
8 been mortgaged to the state of Indiana, or to trustees or to custodians  
9 of the funds hereinafter named, or to the officers having had control  
10 and management prior to January 1, 1900, to secure the loans of the  
11 Indianapolis funds, the bank tax fund, the treasury fund, the  
12 congressional fund, the saline fund, the sinking fund, the state surplus  
13 revenue fund, the county surplus fund, the state university fund, the  
14 college fund, the seminary fund, the permanent endowment fund and  
15 all other state trust funds of this state, except the common school fund,  
16 and the loans have been paid and not released, or not legally and  
17 properly released of record, or, having been released, the releases have  
18 been lost before being recorded in the proper recorder's office, the  
19 ~~auditor of state~~ **comptroller** of the state of Indiana is authorized and  
20 directed to execute a release of the mortgage under the ~~auditor of state's~~  
21 **state comptroller's** hand and the seal of the ~~auditor of state's~~ **state**  
22 **comptroller's** office.

23 (b) In case evidence of the payment of mortgage debts appears in  
24 the records in the office of the ~~auditor of state~~ **comptroller**, or in the  
25 office of the treasurer of state, then the release of the mortgage shall be  
26 executed without further proof, but if not, then the ~~auditor of state~~  
27 **comptroller** shall require documentary evidence and affidavits or other  
28 proof to be filed in the ~~auditor of state's~~ **state comptroller's** office,  
29 which shall establish to the ~~auditor of state's~~ **state comptroller's**  
30 satisfaction the fact of full payment of the mortgage debt, and the  
31 ~~auditor of state~~ **comptroller** shall release the mortgage.

32 SECTION 74. IC 4-11-3-1, AS AMENDED BY P.L.215-2016,  
33 SECTION 73, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 1. The ~~auditor of state~~ **comptroller** is authorized  
35 to enter satisfaction of the mortgages executed to the state of Indiana  
36 to secure loans made by the agents of the state appointed in the several  
37 counties of the state to loan the surplus revenue funds deposited with  
38 the state by the government of the United States and apportioned to the  
39 several counties of the state, and now remaining unsatisfied upon the  
40 records in the recorders' offices of the several counties of the state.

41 SECTION 75. IC 4-12-1-12, AS AMENDED BY P.L.205-2013,  
42 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 12. (a) Within forty-five (45) days following the  
2 adjournment of the regular session of the general assembly, the budget  
3 agency shall examine the acts of such general assembly and, with the  
4 aid of its own records and those of the budget committee, shall prepare  
5 a complete list of all appropriations made by law for the budget period  
6 beginning on July 1 following such regular session, or so made for such  
7 other period as is provided in the appropriation. While such list is being  
8 made by it the budget agency shall review and analyze the fiscal status  
9 and affairs of the state as affected by such appropriations. A written  
10 report thereof shall be made and signed by the budget director and shall  
11 be transmitted to the governor and the ~~auditor of state~~ **comptroller**.  
12 The report shall be transmitted in an electronic format under IC 5-14-6  
13 to the general assembly.

14 (b) Not later than the first day of June of each calendar year, the  
15 budget agency shall prepare a list of all appropriations made by law for  
16 expenditure or encumbrance during the fiscal year beginning on the  
17 first day of July of that calendar year.

18 (c) Within sixty (60) days following the adjournment of any special  
19 session of the general assembly, or within such shorter period as the  
20 circumstances may require, the budget agency shall prepare for and  
21 transmit to the governor and members of the general assembly and the  
22 ~~auditor of state~~ **comptroller**, like information and a list of sums  
23 appropriated, all as is done upon the adjournment of a regular session,  
24 pursuant to subsections (a) and (b) to the extent the same are  
25 applicable. The budget agency shall transmit any information under  
26 this subsection to the general assembly in an electronic format under  
27 IC 5-14-6.

28 (d) The budget agency shall administer the allotment system  
29 provided in IC 4-13-2-18.

30 (e) The budget agency may transfer, assign, and reassign any  
31 appropriation or appropriations, or parts of them, excepting those  
32 appropriations made to the Indiana state teacher's retirement fund  
33 established by IC 5-10.4-2, made for one (1) specific use or purpose to  
34 another use or purpose of the agency of state to which the appropriation  
35 is made, but only when the uses and purposes to which the funds  
36 transferred, assigned and reassigned are uses and purposes the agency  
37 of state is by law required or authorized to perform. No transfer may be  
38 made as in this subsection authorized unless upon the request of and  
39 with the consent of the agency of state whose appropriations are  
40 involved. Except to the extent otherwise specifically provided, every  
41 appropriation made and hereafter made and provided for any specific  
42 use or purpose of an agency of the state is and shall be construed to be



1 an appropriation to the agency, for all other necessary and lawful uses  
2 and purposes of the agency, subject to the aforesaid request and  
3 consent of the agency and concurrence of the budget agency. Whenever  
4 the budget agency makes a determination to transfer, assign, or  
5 reassign any appropriation or appropriations or parts of them from one  
6 (1) dedicated fund to another or to the state general fund, the budget  
7 agency shall notify the budget committee within thirty (30) days and  
8 state the reason for the transfer.

9 (f) One (1) or more emergency or contingency appropriations for  
10 each fiscal year or for the budget period may be made to the budget  
11 agency. Such appropriations shall be in amounts definitely fixed by  
12 law, or ascertainable or determinable according to a formula, or  
13 according to appropriate provisions of law taking into account the  
14 revenues and income of the agency of state. No transfer shall be made  
15 from any such appropriation to the regular appropriation of an agency  
16 of the state except upon an order of the budget agency made pursuant  
17 to the authority vested in it hereby or otherwise vested in it by law.

18 SECTION 76. IC 4-12-1-13, AS AMENDED BY P.L.220-2021,  
19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JULY 1, 2024]: Sec. 13. (a) During the interval between sessions of the  
21 general assembly, the budget agency shall make regular or, at the  
22 request of the governor, special inspections of the respective  
23 institutions of the state supported by public funds. The budget agency  
24 shall report regularly to the governor relative to the physical condition  
25 of such institutions, and any contemplated action of the institution on  
26 a new or important matter, and on any other subject which the budget  
27 agency may deem pertinent or on which the governor may require  
28 information. The budget agency shall likewise familiarize itself with  
29 the best and approved practices in each of such institutions and supply  
30 such information to other institutions to make their operation more  
31 efficient and economical.

32 (b) Except as to officers and employees of state educational  
33 institutions, the executive secretary of the governor, the administrative  
34 assistants to the governor, the elected officials, and persons whose  
35 salaries or compensation are fixed by the governor pursuant to law, the  
36 annual compensation of all persons employed by agencies of the state  
37 shall be subject to the approval of the budget agency. Except as  
38 otherwise provided by IC 4-15-2.2, the budget agency shall establish  
39 classifications and schedules for fixing compensation, salaries, and  
40 wages of all classes and types of employees of any state agency or state  
41 agencies, and any and all other such classifications affecting  
42 compensation as the budget agency shall deem necessary or desirable.



1 The classifications and schedules thus established shall be filed in the  
 2 office of the budget agency. Requests by an appointing authority for  
 3 salary and wage adjustments or personal service payments coming  
 4 within such classifications and schedules shall become effective when  
 5 approved by, and upon the terms of approval fixed by, the budget  
 6 agency. All personnel requests pertaining to the staffing of programs  
 7 or agencies supported in whole or in part by federal funds are subject  
 8 to review and approval by the state personnel department under  
 9 IC 4-15-2.2.

10 (c) The budget agency shall review and approve, for the sufficiency  
 11 of funds, all payments for personal services which are submitted to the  
 12 ~~auditor of state~~ **comptroller** for payment.

13 (d) The budget agency shall review all contracts for personal  
 14 services or other services and no contract for personal services or other  
 15 services may be entered into by any agency of the state before the  
 16 written approval of the budget agency is given. Each demand for  
 17 payment submitted by an agency to the ~~auditor of state~~ **comptroller**  
 18 under these contracts must be accompanied by a copy of the budget  
 19 agency approval. No payment may be made by the ~~auditor of state~~  
 20 **comptroller** without such approval. However, this subsection does not  
 21 apply to a contract entered into by:

22 (1) a state educational institution; or

23 (2) an agency of the state if the contract is not required to be  
 24 approved by the budget agency under IC 4-13-2-14.1.

25 (e) The budget agency shall review and approve the policy and  
 26 procedures governing travel prepared by the department of  
 27 administration under IC 4-13-1, before the travel policies and  
 28 procedures are distributed.

29 (f) Except as provided in subsections (g), (h), and (i), the budget  
 30 agency may adopt such policies and procedures not inconsistent with  
 31 law as it may deem advisable to facilitate and carry out the powers and  
 32 duties of the agency, including the execution and administration of all  
 33 appropriations made by law. IC 4-22-2 does not apply to these policies  
 34 and procedures.

35 (g) The budget agency may not enforce or apply any policy or  
 36 procedure, unless specifically authorized by this chapter or an  
 37 applicable statute, against or in relation to the following officials or  
 38 agencies, unless the official or agency consents to comply with the  
 39 policy or procedure, or emergency circumstances justify extraordinary  
 40 measures to protect the state's budget or fiscal reserves:

41 (1) The judicial department of the state.

42 (2) The general assembly, the legislative services agency, or any



1 other entity of the legislative department of the state.

2 (3) The attorney general.

3 (4) The ~~auditor of state~~ **comptroller**.

4 (5) The secretary of state.

5 (6) The treasurer of state.

6 (h) The budget agency may not enforce a policy or procedure  
7 against an official or an agency specified in subsection (g)(1) through  
8 (g)(6) by refusing to allot money from the state agency contingency  
9 fund to the official or agency without review by the budget committee.

10 (i) The budget agency may not withhold or refuse to allot  
11 appropriations for a state educational institution without review by the  
12 budget committee.

13 SECTION 77. IC 4-12-1-13.5, AS AMENDED BY P.L.215-2016,  
14 SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2024]: Sec. 13.5. (a) The budget director may determine on or  
16 after July 1 of each fiscal year the costs of operating, during the  
17 preceding fiscal year, the office of the ~~auditor of state~~ **comptroller**, the  
18 office of attorney general, the office of the treasurer of state, the  
19 department of administration, the budget agency and any other state  
20 agency that the budget director determines is attributable to the  
21 operations of other state agencies. The budget director shall establish  
22 a formula to determine those costs.

23 (b) When the budget director has determined the total attributable  
24 amount of those costs for each of the state agencies, the budget director  
25 shall certify those amounts to the ~~auditor of state~~ **comptroller** and shall  
26 transmit a duplicate of the certification to the treasurer of state.

27 (c) The amount certified by the budget director for an agency  
28 supported by any dedicated fund is appropriated to pay that cost from  
29 the dedicated fund used to support that agency. On receipt of the  
30 certification of the budget director, the ~~auditor of state~~ **comptroller**  
31 shall transfer from the dedicated funds to the state general fund the  
32 amounts certified by the budget director. The ~~auditor of state~~  
33 **comptroller** shall make the appropriate entries in the records of those  
34 dedicated funds. The treasurer of state shall make the appropriate  
35 entries in the treasurer of state's records.

36 SECTION 78. IC 4-12-1-14.7, AS AMENDED BY P.L.201-2018,  
37 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JULY 1, 2024]: Sec. 14.7. (a) The securities rating settlement fund is  
39 established for the purpose of depositing and distributing money  
40 received under a multistate agreement related to litigation concerning  
41 the rating processes used by Standard & Poor's Financial Services and  
42 McGraw Hill Financial, Inc.



1 (b) All money that is received by the state under the multistate  
2 agreement described in subsection (a) shall be deposited in the fund.

3 (c) The fund shall be administered by the budget agency. Money in  
4 the fund at the end of the state fiscal year does not revert to the state  
5 general fund.

6 (d) Money deposited into the fund shall be distributed by the ~~auditor~~  
7 ~~of state~~ **comptroller** as follows:

8 (1) Sixty-seven and sixty-seven hundredths percent (67.67%)  
9 shall be transferred to the state general fund.

10 (2) Sixteen and one hundred sixty-five thousandths percent  
11 (16.165%) shall be transferred to the securities division  
12 enforcement account established by IC 23-19-6-1.

13 (3) Sixteen and one hundred sixty-five thousandths percent  
14 (16.165%) shall be transferred to the agency settlement fund  
15 established by IC 4-12-16-2.

16 SECTION 79. IC 4-12-1-15.7, AS AMENDED BY P.L.213-2015,  
17 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2024]: Sec. 15.7. (a) As used in this section, "account" refers  
19 to the state tuition reserve account.

20 (b) The state tuition reserve account is established for the following  
21 purposes:

22 (1) To fund a tuition support distribution under IC 20-43  
23 whenever the budget director determines that state general fund  
24 cash balances are insufficient to cover the distribution.

25 (2) To meet revenue shortfalls whenever the budget director, after  
26 review by the budget committee, determines that state tax  
27 revenues available for deposit in the state general fund will be  
28 insufficient to fully fund tuition support distributions under  
29 IC 20-43 in any particular state fiscal year.

30 (c) The account consists of the following:

31 (1) Money appropriated to the account by the general assembly.

32 (2) Money transferred to the account under any law.

33 (3) Interest earned on the balance of the account.

34 (d) The treasurer of state shall invest the money in the account not  
35 currently needed to meet the obligations of the account in the same  
36 manner as other public money may be invested. Interest that accrues  
37 from these investments shall be deposited in the account.

38 (e) Money in the account at the end of a state fiscal year does not  
39 revert for any other purpose of the state general fund.

40 (f) The budget agency shall administer the account. Whenever the  
41 budget director makes a determination under subsection (b)(1) or  
42 (b)(2), the budget agency shall notify the ~~auditor~~ of state **comptroller**



1 of the amount from the account to be used for state tuition support  
 2 distributions. The ~~auditor~~ of state **comptroller** shall transfer the  
 3 amount from the account to the state general fund. The amount  
 4 transferred may be used only for the purposes of making state tuition  
 5 support distributions under IC 20-43. If the amount is transferred under  
 6 subsection (b)(1), the amount shall be repaid to the account from the  
 7 state general fund before the end of the state fiscal year in which the  
 8 transfer is made.

9 SECTION 80. IC 4-12-5-4, AS AMENDED BY P.L.56-2023,  
 10 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 4. Subject to appropriation by the general  
 12 assembly, review by the budget committee, and approval by the budget  
 13 agency, the ~~auditor~~ of state **comptroller** shall distribute money from  
 14 the account to public or private entities or individuals for the  
 15 implementation of programs concerning one (1) or more of the  
 16 following purposes:

- 17 (1) The children's health insurance program established under  
 18 IC 12-17.6.
- 19 (2) Cancer detection tests and cancer education programs.
- 20 (3) Heart disease and stroke education programs.
- 21 (4) Assisting community health centers in providing:
  - 22 (A) vaccinations against communicable diseases, with an  
 23 emphasis on service to youth and senior citizens;
  - 24 (B) health care services and preventive measures that address  
 25 the special health care needs of minorities (as defined in  
 26 IC 16-46-6-2); and
  - 27 (C) health care services and preventive measures in rural  
 28 areas.
- 29 (5) Promoting health and wellness activities.
- 30 (6) Encouraging the prevention of disease, particularly tobacco  
 31 related diseases.
- 32 (7) Addressing the special health care needs of those who suffer  
 33 most from tobacco related diseases, including end of life and long  
 34 term care alternatives.
- 35 (8) Addressing minority health disparities.
- 36 (9) Addressing the impact of tobacco related diseases, particularly  
 37 on minorities and females.
- 38 (10) Promoting community based health care, particularly in areas  
 39 with a high percentage of underserved citizens, including  
 40 individuals with disabilities, or with a shortage of health care  
 41 professionals.
- 42 (11) Enhancing local health department services.





1 (12) Expanding community based minority health infrastructure.  
 2 (13) Other purposes recommended by the Indiana department of  
 3 health.  
 4 SECTION 81. IC 4-12-18-4, AS AMENDED BY P.L.174-2022,  
 5 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 4. (a) There is created the economic stimulus  
 7 fund. Within the economic stimulus fund the ~~auditor of~~ state  
 8 **comptroller** shall create a separate account for each separate federal  
 9 stimulus legislation enacted. All discretionary funds received by the  
 10 state must be deposited in the corresponding account within the  
 11 economic stimulus fund unless prohibited by federal law.  
 12 (b) The economic stimulus fund is separate from the state general  
 13 fund and all other state funds and accounts.  
 14 (c) For purposes of SECTION 26 of P.L.165-2021, "deposit" means  
 15 to comply with the purposes, eligible uses, and stipulations of the  
 16 statutory fund referenced unless federal law or regulations conflict with  
 17 the statutory fund purposes, eligible uses, and stipulations.  
 18 SECTION 82. IC 4-13-1.3-3 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The department  
 20 shall do the following:  
 21 (1) Act as the purchasing agent for state agencies under IC 5-22.  
 22 (2) Purchase or supervise the purchase of all supplies and services  
 23 for state agencies.  
 24 (3) Exercise general supervision over all inventories of supplies  
 25 retained by state agencies.  
 26 (4) Establish and maintain programs for the inspection, testing,  
 27 and acceptance of supplies and services purchased for state  
 28 agencies.  
 29 (5) Cooperate with the budget agency and the ~~auditor of~~ state  
 30 **comptroller** in the preparation of statistical data concerning the  
 31 purchase, usage, and disposition of all supplies and services. In  
 32 preparing reports under this subdivision, the department may  
 33 require state agencies to submit reports concerning usage, needs,  
 34 and inventory.  
 35 (b) The department may do the following:  
 36 (1) Delegate its authority to a state agency.  
 37 (2) Enter into an agreement with a political subdivision under  
 38 IC 36-1-7, to make purchases for the political subdivision.  
 39 SECTION 83. IC 4-13-2-4, AS AMENDED BY P.L.215-2016,  
 40 SECTION 79, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2024]: Sec. 4. The ~~auditor of~~ state **comptroller** shall be  
 42 director of auditing by virtue of the ~~auditor of state's~~ state



1 **comptroller's** office as ~~auditor of state~~ **comptroller**.

2 SECTION 84. IC 4-13-2-6 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. Subject to the  
4 applicable provisions of this chapter and to other laws not inconsistent  
5 with this chapter, the budget agency shall have the following powers  
6 and duties respecting all agencies of the state:

7 (1) To prescribe, with the approval of the commissioner of the  
8 department of administration and the ~~auditor of state~~  
9 **comptroller**, the procedures to be used in submitting requisitions  
10 for supplies, materials, equipment, printing, and contractual  
11 services and the manner in which claims therefor shall be  
12 submitted.

13 (2) To have such other powers and duties respecting all agencies  
14 of the state as may be imposed upon it by law or transferred to it  
15 by the provisions of this chapter.

16 SECTION 85. IC 4-13-2-7 IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Subject to this  
18 chapter and other laws not inconsistent with this chapter, the ~~auditor of~~  
19 state **comptroller** shall, respecting all agencies of the state, do the  
20 following:

21 (1) Maintain the centralized accounting records for the state, keep  
22 the general books of accounts on a double entry basis, and  
23 maintain accounts as will reflect in detail or in summary, all  
24 assets, liabilities, reserves, surpluses, revenues and receipts,  
25 appropriations, allotments, expenditures, and encumbrances  
26 except as otherwise provided in this chapter. The accounting  
27 records and procedures must provide complete fiscal control over  
28 all agencies of the state and over all activities carried on by them  
29 and be upon forms, records, and systems approved by the state  
30 board of accounts.

31 (2) Examine every receipt, account, bill, claim, refund, and  
32 demand against the state arising from activities carried on by  
33 agencies of the state, approve each legal, correct, and proper  
34 claim, designate the account to be charged therefor, and issue the  
35 ~~auditor's~~ **state comptroller's** warrant in payment thereof. The  
36 ~~auditor of state~~ **comptroller** may authorize the disbursement  
37 through electronic funds transfer in conformity with IC 4-8.1-2-7.  
38 All warrants and electronic funds transfers shall be payable to the  
39 vendor or claimant and in no instance shall the ~~auditor~~ **state**  
40 **comptroller** issue any warrant or make any electronic funds  
41 transfer payable to an officer or agency in payment of several  
42 claims where the officer is to distribute or pay to the several



1 claimants the amount due, except in the case of special  
 2 disbursement officers as provided for in this chapter. However,  
 3 the ~~auditor of state~~ **comptroller** shall not be required to audit  
 4 claims for any refunds made pursuant to IC 6-6-1.1 and  
 5 IC 6-6-2.5.

6 (3) Examine each and every payroll or salary voucher submitted  
 7 for payment by each state officer or state agency and shall issue  
 8 the ~~auditor's state~~ **comptroller's** warrant in payment, payable to  
 9 the officer or employee or claimant, except as provided in  
 10 subdivision (5). In no instance shall the ~~auditor state~~ **comptroller**  
 11 issue the ~~auditor's state~~ **comptroller's** warrant payable to any  
 12 officer or agency in payment of a payroll or schedule to be  
 13 distributed or paid to employees by the officer or agency.

14 (4) Keep an earnings record for each employee that shows gross  
 15 compensation, net compensation, items withheld for federal tax,  
 16 public employees' retirement, teachers' retirement, or other  
 17 retirement, and any other deductions authorized to be deducted  
 18 from earnings, and shall, as required by law, make settlement with  
 19 the proper officers, agents, or agencies for the deductions.

20 (5) Authorize the electronic transfer of funds from the state  
 21 treasury to a designated deposit account in payment of a payroll  
 22 or salary voucher on behalf of a state employee who has given the  
 23 ~~auditor state~~ **comptroller** written authorization to make the  
 24 transfer under IC 4-15-5.9-2.

25 (6) Accept all documents and reports showing evidences of the  
 26 collection of state revenues by state agencies, evidences of the  
 27 deposit of the revenues, and evidences of the receipt thereof by  
 28 the treasurer of state and designate the fund or account to be  
 29 credited.

30 (7) Have all other powers and duties respecting all agencies of the  
 31 state as may be imposed upon the ~~auditor state~~ **comptroller** by  
 32 law or transferred to the ~~auditor state~~ **comptroller** by this  
 33 chapter.

34 (b) The ~~auditor of state~~ **comptroller** may issue a warrant or make  
 35 an electronic funds transfer in conformity with IC 4-8.1-2-7 to a person  
 36 who:

- 37 (1) has a contract with the state; and
- 38 (2) is entitled to payment under that contract;

39 without the certification required by IC 5-11-10-1.

40 (c) The ~~auditor state~~ **comptroller** may not issue a warrant or make  
 41 an electronic funds transfer under subsection (b) except in accordance  
 42 with procedures adopted by the state board of accounts.



1 (d) The ~~auditor~~ **state comptroller** is not personally liable for a  
 2 warrant issued or an electronic funds transfer made under subsection  
 3 (b) if:

- 4 (1) the ~~auditor~~ **state comptroller** complies with the procedures  
 5 described in subsection (c); and  
 6 (2) funds are appropriated and available to pay the warrant or  
 7 electronic funds transfer.

8 (e) This subsection applies to a payment of less than five thousand  
 9 dollars (\$5,000). Notwithstanding any other law, the ~~auditor~~ **of state**  
 10 **comptroller** may elect to:

- 11 (1) not preaudit a payment; and  
 12 (2) process the payment with the state agency authorizing the  
 13 payment.

14 The state agency is accountable to the state board of accounts under the  
 15 board's post payment auditing procedures.

16 SECTION 86. IC 4-13-2-9 IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The commissioner  
 18 of the department of administration, the director of the state budget  
 19 agency, and the ~~auditor~~ **of state comptroller** each may adopt rules  
 20 under IC 4-22-2 to carry out their respective powers and duties under  
 21 this chapter.

22 SECTION 87. IC 4-13-2-14.5 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14.5. (a) The  
 24 department of administration may allow the department of state  
 25 revenue access to the name of each person who is either:

- 26 (1) bidding on a contract to be awarded under this chapter; or  
 27 (2) a contractor or a subcontractor under this chapter.

28 (b) If the department of administration is notified by the department  
 29 of state revenue that a bidder is on the most recent tax warrant list, the  
 30 department of administration may not award a contract to that bidder  
 31 until:

- 32 (1) the bidder provides to the department of administration a  
 33 statement from the department of state revenue that the bidder's  
 34 delinquent tax liability has been satisfied; or  
 35 (2) the department of administration receives a notice from the  
 36 commissioner of the department of state revenue under  
 37 IC 6-8.1-8-2(k).

38 (c) The department of state revenue may notify:

- 39 (1) the department of administration; and  
 40 (2) the ~~auditor~~ **of state comptroller**;

41 that a contractor or subcontractor under this chapter is on the most  
 42 recent tax warrant list, including the amount owed in delinquent taxes.



1 The ~~auditor~~ of state **comptroller** shall deduct from the contractor's or  
 2 subcontractor's payment the amount owed in delinquent taxes. The  
 3 ~~auditor~~ of state **comptroller** shall remit this amount to the department  
 4 of state revenue and pay the remaining balance to the contractor or  
 5 subcontractor.

6 SECTION 88. IC 4-13-2-14.8, AS ADDED BY P.L.144-2005,  
 7 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 14.8. (a) Notwithstanding any other law, rule, or  
 9 custom, but subject to subsections (c) and (d), a person who has a  
 10 contract with the state or submits invoices to the state for payment shall  
 11 authorize in writing the direct deposit by electronic funds transfer of all  
 12 payments by the state to the person. The person's written authorization  
 13 must designate a financial institution and an account number to which  
 14 all payments are to be credited.

15 (b) After obtaining the authorization required by subsection (a), the  
 16 ~~auditor~~ of state **comptroller** shall deposit a payment to the person in  
 17 the financial institution and account designated by the person each time  
 18 a payment is made to the person.

19 (c) A person who does not wish to have payments to the person  
 20 deposited by electronic funds transfer may request the ~~auditor~~ of state  
 21 **comptroller** to grant a waiver of the requirement of subsection (a). The  
 22 person must:

- 23 (1) state the reason for requesting the waiver; and
- 24 (2) sign and verify the waiver form.

25 (d) The ~~auditor~~ of state **comptroller** may grant a person's request for  
 26 a waiver for any of the following reasons:

- 27 (1) The person does not currently have a savings or checking  
 28 account and is unable to establish such an account within the  
 29 geographic area of the person's primary business location without  
 30 payment of a service fee. The person must submit with the waiver  
 31 request a written statement by the person's financial institution of  
 32 the person's inability to establish an account without the payment  
 33 of a fee.
- 34 (2) The person's primary business location is too remote to have  
 35 access to a financial institution where a direct deposit can be  
 36 made.
- 37 (3) The person's financial institution is unable to accept an  
 38 electronic deposit or withdrawal. The person must submit with the  
 39 waiver request a written statement by the person's financial  
 40 institution that the financial institution is unable to accept an  
 41 electronic deposit or withdrawal.
- 42 (4) The ~~auditor~~ of state **comptroller** determines that the facts of



1 the particular case warrant a waiver of the requirement of  
2 subsection (a).

3 The ~~auditor of state~~ **comptroller** shall establish a waiver form  
4 consistent with this subsection.

5 (e) A contract entered into by the state must contain a provision  
6 under which the person contracting with the state specifically  
7 authorizes the ~~auditor of state~~ **comptroller** to make all payments to the  
8 person by direct deposit by electronic funds transfer, subject to the  
9 waiver provisions of subsection (d).

10 (f) Notwithstanding any other law, rule, or custom, a payment to a  
11 person by the state under this section discharges only the state's  
12 obligation to that person to the extent of the amount of the payment  
13 tendered, and does not constitute a settlement, reduction, release, or  
14 compromise of the state's obligation to the person.

15 SECTION 89. IC 4-13-2-18, AS AMENDED BY P.L.215-2016,  
16 SECTION 81, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 JULY 1, 2024]: Sec. 18. (a) For the purpose of the administration of the  
18 allotment system provided by this section, each fiscal year shall be  
19 divided into four (4) quarterly allotment periods, beginning  
20 respectively on the first day of July, October, January, and April. In any  
21 case where the quarterly allotment period is impracticable, the budget  
22 director may prescribe a different period suited to the circumstances  
23 but not extending beyond the end of any fiscal year.

24 (b) Except as otherwise expressly provided in this section, the  
25 provisions of this chapter relating to the allotment system and to the  
26 encumbering of funds shall apply to appropriations and funds of all  
27 kinds, including standing or annual appropriations and dedicated funds,  
28 from which expenditures are to be made from time to time by or under  
29 the authority of any state agency. The provisions relating to the  
30 allotment system shall not apply to money made available for the  
31 purpose of conducting a post-audit of financial transactions of any state  
32 agency. Likewise, appropriations for construction or for the acquisition  
33 of real estate for public purposes may be exempted from the allotment  
34 system by the budget director. The budget director shall prescribe  
35 regulations as will ensure the proper application and encumbering of  
36 those funds.

37 (c) No appropriation to any state agency shall become available for  
38 expenditure until:

39 (1) the state agency shall have submitted to the budget agency a  
40 request for allotment, the request for allotment to consist of an  
41 estimate of the amount required for each activity and each  
42 purpose for which money is to be expended during the applicable



- 1 allotment period; and  
 2 (2) the estimate contained in the request for allotment shall have  
 3 been approved, increased, or decreased by the budget director and  
 4 funds allotted as provided.
- 5 The form of a request for allotment, including a request by hand, mail,  
 6 facsimile transmission, or other electronic transmission, shall be  
 7 prescribed by the budget agency with the approval of the ~~auditor of~~  
 8 state **comptroller** and shall be submitted to them at least twenty-five  
 9 (25) days prior to the beginning of the allotment period.
- 10 (d) Each request for allotment shall be reviewed by the budget  
 11 agency and respective amounts shall be allotted for expenditure if:
- 12 (1) the estimate is within the terms of the appropriation as to  
 13 amount and purpose, having due regard for the probable future  
 14 needs of the state agency for the remainder of the fiscal year or  
 15 other term for which the appropriation was made; and  
 16 (2) the agency contemplates expenditure of the allotment during  
 17 the period.
- 18 Otherwise the budget agency shall modify the estimate to conform with  
 19 the terms of the appropriation and the prospective needs of the state  
 20 agency, and shall reduce the amount to be allotted accordingly. The  
 21 budget agency shall act promptly upon all requests for allotment and  
 22 shall notify every state agency of its allotments at least five (5) days  
 23 before the beginning of each allotment period. The total amount  
 24 allotted to any agency for the fiscal year or other term for which the  
 25 appropriation was made shall not exceed the amount appropriated for  
 26 the year or term.
- 27 (e) The budget director shall also have authority at any time to  
 28 modify or amend any allotment previously made by the budget director.
- 29 (f) In case the budget director shall discover at any time that:
- 30 (1) the probable receipts from taxes or other sources for any fund  
 31 will be less than were anticipated; and  
 32 (2) as a consequence the amount available for the remainder of  
 33 the term of the appropriation or for any allotment period will be  
 34 less than the amount estimated or allotted;
- 35 the budget director shall, with the approval of the governor, and after  
 36 notice to the state agency or agencies concerned, reduce the amount or  
 37 amounts allotted or to be allotted to prevent a deficit.
- 38 (g) The budget agency shall promptly transmit records of all  
 39 allotments and modifications to the ~~auditor of~~ state **comptroller**.
- 40 (h) The ~~auditor of~~ state **comptroller** shall maintain as a part of the  
 41 central accounting system for the state, as provided, records showing  
 42 at all times, by funds, accounts, and other pertinent classifications, the



1 amounts appropriated, the estimated revenues, the actual revenues or  
 2 receipts; the amounts allotted and available for expenditure, the total  
 3 expenditures, the unliquidated obligations, actual balances on hand,  
 4 and the unencumbered balances of the allotments for each state agency.

5 (i) No payment shall be made from any fund, allotment, or  
 6 appropriation unless the ~~auditor~~ of state **comptroller** shall first certify  
 7 that there is a sufficient unencumbered balance in the fund, allotment,  
 8 or appropriation, after taking into consideration all previous  
 9 expenditures to meet the same. In the case of an obligation to be paid  
 10 from federal funds, a notice of a federal grant award shall be  
 11 considered an appropriation against which obligations may be incurred,  
 12 funds may be allotted, and encumbrances may be made.

13 (j) Every expenditure or obligation authorized or incurred in  
 14 violation of the provisions of this chapter shall be void. Every payment  
 15 made in violation of the provisions of this chapter shall be illegal, and  
 16 every official authorizing or making a void payment, or taking part in  
 17 a void payment, and every person receiving a void payment, or any part  
 18 of a void payment, shall be jointly and severally liable to the state for  
 19 the full amount paid or received. If any appointive officer or employee  
 20 of the state shall knowingly incur any obligation or shall authorize or  
 21 make any expenditure in violation of the provisions of this chapter, or  
 22 take any part, it shall be ground for removal of the appointive officer  
 23 or employee of the state by the officer appointing the appointive officer  
 24 or employee of the state. If the appointing officer is a person other than  
 25 the governor and fails to remove the officer or employee, the governor  
 26 may exercise the power of removal after giving notice of the charges  
 27 and opportunity for hearing to the accused officer or employee and to  
 28 the officer appointing the accused officer or employee.

29 SECTION 90. IC 4-13-2-19, AS AMENDED BY P.L.136-2018,  
 30 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2024]: Sec. 19. (a) Except as specifically provided for in  
 32 appropriation acts, every appropriation or part thereof remaining  
 33 unexpended and unencumbered at the close of any fiscal year shall  
 34 lapse and be returned to the general revenue fund. However, an  
 35 appropriation for purchase of real estate or for construction or other  
 36 permanent improvement shall not lapse until the purposes for which  
 37 the appropriation was made shall have been accomplished or  
 38 abandoned, unless such appropriation has remained during an entire  
 39 fiscal biennium without any expenditure therefrom or encumbrance  
 40 thereon.

41 (b) Except as otherwise expressly provided by law, the provisions  
 42 of this section shall apply to every appropriation of a stated sum for a





1 specified purpose or purposes made from the general revenue fund, but  
 2 shall not, unless expressly so provided by law, apply to any fund or  
 3 balance of a fund derived wholly or partly from special taxes, fees,  
 4 earnings, fines, federal grants, or other sources which are by law  
 5 appropriated for special purposes by standing, continuing, rotary, or  
 6 revolving appropriations.

7 (c) In the case of federal funds encumbered by a state agency that  
 8 is the recipient of the federal grant, for purposes of meeting  
 9 reimbursements that are to come due after the expiration of the federal  
 10 grant, the state agency's encumbrance on its ledgers shall be recognized  
 11 as valid by the ~~auditor of state~~ **comptroller** for one (1) year or until the  
 12 money is expended, whichever is sooner.

13 SECTION 91. IC 4-13-2-20, AS AMENDED BY P.L.210-2015,  
 14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 20. (a) Except as otherwise provided in this  
 16 section or IC 12-8-10-7, payment for any services, supplies, materials,  
 17 or equipment shall not be paid from any fund or state money in  
 18 advance of receipt of such services, supplies, materials, or equipment  
 19 by the state.

20 (b) With the prior approval of the budget agency, payment may be  
 21 made in advance for any of the following:

- 22 (1) War surplus property.
- 23 (2) Property purchased or leased from the United States
- 24 government or its agencies.
- 25 (3) Dues and subscriptions.
- 26 (4) License fees.
- 27 (5) Insurance premiums.
- 28 (6) Utility connection charges.
- 29 (7) Federal grant programs where advance funding is not
- 30 prohibited and, except as provided in subsection (i), the
- 31 contracting party posts sufficient security to cover the amount
- 32 advanced.
- 33 (8) Grants of state funds authorized by statute.
- 34 (9) Employee expense vouchers.
- 35 (10) Beneficiary payments to the administrator of a program of
- 36 self-insurance.
- 37 (11) Services, supplies, materials, or equipment to be received
- 38 from an agency or from a body corporate and politic.
- 39 (12) Expenses for the operation of offices that represent the state
- 40 under contracts with the Indiana economic development
- 41 corporation and that are located outside Indiana.
- 42 (13) Services, supplies, materials, or equipment to be used for



- 1 more than one (1) year under a discounted contractual  
 2 arrangement funded through a designated leasing entity.
- 3 (14) Maintenance of equipment and maintenance of software if  
 4 there are appropriate contractual safeguards for refunds as  
 5 determined by the budget agency.
- 6 (15) Exhibits, artifacts, specimens, or other unique items of  
 7 cultural or historical value or interest purchased by the state  
 8 museum.
- 9 (c) Any agency and any state educational institution may make  
 10 advance payments to its employees for duly accountable expenses  
 11 exceeding ten dollars (\$10) incurred through travel approved by:
- 12 (1) the employee's respective agency director, in the case of an  
 13 agency; and
- 14 (2) a duly authorized person, in the case of any state educational  
 15 institution.
- 16 (d) The ~~auditor of state~~ **comptroller** may, with the approval of the  
 17 budget agency and of the commissioner of the Indiana department of  
 18 administration:
- 19 (1) appoint a special disbursing officer for any agency or group of  
 20 agencies whenever it is necessary or expedient that a special  
 21 record be kept of a particular class of disbursements or when  
 22 disbursements are made from a special fund; and
- 23 (2) approve advances to the special disbursing officer or officers  
 24 from any available appropriation for the purpose.
- 25 (e) The ~~auditor of state~~ **comptroller** shall issue the ~~auditor's state~~  
 26 **comptroller's** warrant to the special disbursing officer to be disbursed  
 27 by the disbursing officer as provided in this section. Special disbursing  
 28 officers shall in no event make disbursements or payments for supplies  
 29 or current operating expenses of any agency or for contractual services  
 30 or equipment not purchased or contracted for in accordance with this  
 31 chapter and IC 5-22. No special disbursing officer shall be appointed  
 32 and no money shall be advanced until procedures covering the  
 33 operations of special disbursing officers have been adopted by the  
 34 Indiana department of administration and approved by the budget  
 35 agency. These procedures must include the following provisions:
- 36 (1) Provisions establishing the authorized levels of special  
 37 disbursing officer accounts and establishing the maximum  
 38 amount which may be expended on a single purchase from special  
 39 disbursing officer funds without prior approval.
- 40 (2) Provisions requiring that each time a special disbursing officer  
 41 makes an accounting to the ~~auditor of state~~ **comptroller** of the  
 42 expenditure of the advanced funds, the ~~auditor of state~~



- 1           **comptroller** shall request that the Indiana department of  
 2 administration review the accounting for compliance with  
 3 IC 5-22.
- 4           (3) A provision that, unless otherwise approved by the  
 5 commissioner of the Indiana department of administration, the  
 6 special disbursing officer must be the same individual as the  
 7 procurements agent under IC 4-13-1.3-5.
- 8           (4) A provision that each disbursing officer be trained by the  
 9 Indiana department of administration in the proper handling of  
 10 money advanced to the officer under this section.
- 11           (f) The commissioner of the Indiana department of administration  
 12 shall cite in a letter to the special disbursing officer the exact purpose  
 13 or purposes for which the money advanced may be expended.
- 14           (g) A special disbursing officer may issue a check to a person  
 15 without requiring a certification under IC 5-11-10-1 if the officer:
- 16               (1) is authorized to make the disbursement; and  
 17               (2) complies with procedures adopted by the state board of  
 18 accounts to govern the issuance of checks under this subsection.
- 19           (h) A special disbursing officer is not personally liable for a check  
 20 issued under subsection (g) if:
- 21               (1) the officer complies with the procedures described in  
 22 subsection (g); and  
 23               (2) funds are appropriated and available to pay the warrant.
- 24           (i) For contracts entered into between the department of workforce  
 25 development or the Indiana commission for career and technical  
 26 education and:
- 27               (1) a school corporation (as defined in IC 20-18-2-16); or  
 28               (2) a state educational institution;
- 29 the contracting parties are not required to post security to cover the  
 30 amount advanced.
- 31           SECTION 92. IC 4-13-2-24, AS AMENDED BY P.L.215-2016,  
 32 SECTION 82, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2024]: Sec. 24. All rights, powers, and duties of preauditing  
 34 and accounting for the financial transactions and activities of all state  
 35 agencies vested in and conferred upon before March 13, 1947, the  
 36 auditor of state remain vested in and conferred upon the ~~auditor of state~~  
 37 **comptroller**. The ~~auditor of state~~ **comptroller** is authorized to employ  
 38 professional and clerical assistants as may be necessary to perform the  
 39 duties imposed upon the ~~auditor of state~~ **comptroller** by this chapter.
- 40           SECTION 93. IC 4-13-12.1-12 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) At the request  
 42 of the commissioner, the ~~auditor of state~~ **comptroller** shall establish a



1 trust fund for purposes of holding money received under section 11 of  
2 this chapter.

3 (b) A trust fund created under this section shall be administered by  
4 the department.

5 (c) The expenses of administering the fund shall be paid from  
6 money in the fund.

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

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

13 SECTION 94. IC 4-13-17-8, AS AMENDED BY P.L.177-2005,  
14 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2024]: Sec. 8. The following shall cooperate with the  
16 department to implement this chapter:

17 (1) The office of technology established by IC 4-13.1-2-1.

18 (2) The state board of accounts.

19 (3) The attorney general.

20 (4) The ~~auditor of state~~ **comptroller**.

21 SECTION 95. IC 4-15-2.2-1, AS AMENDED BY P.L.43-2021,  
22 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2024]: Sec. 1. (a) Except as provided in subsection (b), this  
24 chapter applies to employees of a governmental entity that exercises  
25 any of the executive powers of the state under the direction of the  
26 governor or lieutenant governor.

27 (b) This chapter does not apply to the following:

28 (1) The legislative department of state government.

29 (2) The judicial department of state government.

30 (3) The following state elected officers and their personal staffs:

31 (A) The governor.

32 (B) The lieutenant governor.

33 (C) The secretary of state.

34 (D) The treasurer of state.

35 (E) The ~~auditor of state~~ **comptroller**.

36 (F) The attorney general.

37 (4) A body corporate and politic of the state created by state  
38 statute.

39 (5) A political subdivision (as defined in IC 36-1-2-13).

40 (6) An inmate who is working in a state penal, charitable,  
41 correctional, or benevolent institution.

42 (7) The state police department.



1 (c) This subsection does not apply to a political subdivision, the  
 2 ports of Indiana (established by IC 8-10-1-3), or the northern Indiana  
 3 commuter transportation district (established under IC 8-5-15). The  
 4 chief executive officer of a governmental entity that is exempt from this  
 5 chapter under subsection (b) may elect to have this chapter apply to all  
 6 or a part of the entity's employees by submitting a written notice of the  
 7 election to the director.

8 SECTION 96. IC 4-15-5.9-1 IS AMENDED TO READ AS  
 9 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Notwithstanding  
 10 any other law, rule, or custom, the ~~auditor of state~~ **comptroller** shall  
 11 issue payroll warrants or authorizations for electronic funds transfer  
 12 under IC 4-13-2-7 to all state employees on a biweekly basis, so that  
 13 the employees shall receive payment on the same day of the week, in  
 14 alternate weeks. The ~~auditor state~~ **comptroller** may provide for  
 15 staggering of payrolls so that payment in the required manner can be  
 16 effectively made, in accordance with this chapter.

17 (b) Should a fiscal year terminate during any biweekly payroll  
 18 period, that portion of the payroll warrant or authorization representing  
 19 compensation for services performed during the terminated fiscal year  
 20 shall be charged against the appropriations for that fiscal year and that  
 21 portion of the payroll warrant representing compensation for services  
 22 performed subsequent to the terminated fiscal year shall be charged  
 23 against the appropriations for the new fiscal year.

24 SECTION 97. IC 4-15-5.9-2 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) A state employee  
 26 may make a written request that any compensation due from the state  
 27 be deposited to the employee's account in a financial institution. Upon  
 28 receipt of the request, the ~~auditor of state~~ **comptroller** may:

29 (1) draw a warrant in favor of the financial institution set forth in  
 30 the request for the credit of the employee;

31 (2) in the event more than one (1) employee of the state  
 32 designates the same financial institution, draw a single warrant in  
 33 favor of the financial institution for the total amount due the  
 34 employees and transmit the warrant to the financial institution  
 35 identifying each employee and the amount to be deposited in each  
 36 employee's account; or

37 (3) make a direct deposit to the bank or trust company by  
 38 electronic funds transfer under IC 4-13-2-7.

39 (b) The employee's written request shall authorize in advance the  
 40 direct deposit by warrant or electronic funds transfer of the employee's  
 41 earnings each time a payroll warrant or electronic funds transfer is  
 42 issued on the employee's behalf. The employee's written authorization



1 must designate a financial institution and an account number to which  
 2 the payment is to be credited. The employee's authorization remains in  
 3 effect until the employee revokes it in writing.

4 SECTION 98. IC 4-21.5-3-10, AS AMENDED BY P.L.56-2023,  
 5 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 10. (a) An administrative law judge is subject to  
 7 disqualification for:

- 8 (1) bias, prejudice, or interest in the outcome of a proceeding;  
 9 (2) failure to dispose of the subject of a proceeding in an orderly  
 10 and reasonably prompt manner after a written request by a party;  
 11 (3) unless waived or extended with the written consent of all  
 12 parties or for good cause shown, failure to issue an order not later  
 13 than ninety (90) days after the latest of:  
 14 (A) the filing of a motion to dismiss or a motion for summary  
 15 judgment under section 23 of this chapter that is filed after  
 16 June 30, 2011;  
 17 (B) the conclusion of a hearing that begins after June 30, 2011;  
 18 or  
 19 (C) the completion of any schedule set for briefing or for  
 20 submittal of proposed findings of fact and conclusions of law  
 21 for a disposition under clauses (A) or (B); or  
 22 (4) any cause for which a judge of a court may be disqualified.

23 Before July 1, 2020, nothing in this subsection prohibits an individual  
 24 who is an employee of an agency from serving as an administrative law  
 25 judge.

26 (b) This subsection does not apply to a proceeding concerning a  
 27 regulated occupation (as defined in IC 25-1-7-1), except for a  
 28 proceeding concerning a water well driller (as described in IC 25-39-3)  
 29 or an out of state mobile health care entity regulated by the Indiana  
 30 department of health. An individual who is disqualified under  
 31 subsection (a)(2) or (a)(3) shall provide the parties a list of at least  
 32 three (3) special administrative law judges who meet the requirements  
 33 of:

- 34 (1) IC 4-21.5-7-6, if the case is pending in the office of  
 35 environmental adjudication;  
 36 (2) IC 14-10-2-2, if the case is pending before the division of  
 37 hearings of the natural resources commission; or  
 38 (3) subject to subsection (d), any other statute or rule governing  
 39 qualification to serve an agency other than those described in  
 40 subdivision (1) or (2).

41 Subject to subsection (c), the parties may agree to the selection of one  
 42 (1) individual from the list.



1 (c) If the parties do not agree to the selection of an individual as  
 2 provided in subsection (b) not later than ten (10) days after the parties  
 3 are provided a list of judges under subsection (b), a special  
 4 administrative law judge who meets the requirements of subsection (b)  
 5 shall be selected under the procedure set forth in Trial Rule 79(D).  
 6 ~~79(E), or 79(F).~~

7 (d) This subsection applies after June 30, 2020, to an agency whose  
 8 proceedings are subject to the jurisdiction of the office of  
 9 administrative law proceedings. If an administrative law judge is  
 10 disqualified under this section, the director of the office of  
 11 administrative law proceedings shall assign another administrative law  
 12 judge.

13 SECTION 99. IC 4-22-2-28, AS AMENDED BY P.L.249-2023,  
 14 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 28. (a) ~~The following definitions apply throughout~~  
 16 **As used in this section,**

17 ~~(1) "ombudsman" refers to the small business ombudsman~~  
 18 ~~designated under IC 5-28-17-6.~~

19 ~~(2) "Total estimated economic impact" means the direct annual~~  
 20 ~~economic impact of a rule on all regulated persons after the rule~~  
 21 ~~is fully implemented under subsection (g).~~

22 (b) The ombudsman:

23 (1) shall review a proposed rule that imposes requirements or  
 24 costs on small businesses (as defined in IC 4-22-2.1-4); and

25 (2) may review a proposed rule that imposes requirements or  
 26 costs on businesses other than small businesses (as defined in  
 27 IC 4-22-2.1-4).

28 After conducting a review under subdivision (1) or (2), the ombudsman  
 29 may suggest alternatives to reduce any regulatory burden that the  
 30 proposed rule imposes on small businesses or other businesses. The  
 31 agency that intends to adopt the proposed rule shall respond in writing  
 32 to the ombudsman concerning the ombudsman's comments or  
 33 suggested alternatives before adopting the proposed rule under section  
 34 29 of this chapter.

35 SECTION 100. IC 4-22-4-1 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Whenever a  
 37 transcript is furnished to a litigant or other party interested in any  
 38 industrial accident case heard before any state department, board, or  
 39 commission, or to any petitioner, remonstrator, intervener, or any other  
 40 party in any proceeding before the utility regulatory commission, the  
 41 fee for the transcript shall be the property of the reporter employed by  
 42 the state department, board or commission who has prepared the



1 transcript.

2 (b) A party litigant in an industrial accident case or a party in a  
3 proceeding before the utility regulatory commission may be provided  
4 a transcript at state expense if the party litigant or party files a verified  
5 application for provision of transcript and it is established in a hearing  
6 upon the application that:

- 7 (1) the applicant will perfect an appeal for which the transcript is  
8 requested;  
9 (2) no other person or party in the proceeding has filed a request  
10 for a transcript which transcript would be available to the  
11 applicant; and  
12 (3) the applicant lacks sufficient resources, and cannot reasonably  
13 obtain sufficient resources, to pay for the transcript.

14 (c) Whenever any state department, board, or commission orders  
15 that a transcript be provided to a person or party litigant under  
16 subsection (b), the reporter to whom the fee is due shall prepare a  
17 statement, under oath, of the cost of preparation of the transcript. Upon  
18 receipt of the statement, the state department, board, or commission  
19 shall certify the statement and present it to the ~~auditor~~ of state  
20 **comptroller** who shall pay the cost of the transcript out of the state  
21 general fund.

22 (d) Whenever any state agency is required by federal law to provide  
23 a person or party litigant with a copy of a transcript at reproduction cost  
24 only, the reporter to whom the fee is due shall prepare separate  
25 statements of the cost of production of the transcript and the cost of  
26 reproduction of the transcript. The statement for production of the  
27 transcript shall be presented to the state agency which shall pay the  
28 statement out of the funds appropriated to it, and the statement for  
29 reproduction of the transcript shall be presented to the person or party  
30 litigant who has requested the reproduction of the transcript.

31 SECTION 101. IC 4-23-5.5-14, AS AMENDED BY P.L.120-2022,  
32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2024]: Sec. 14. (a) The Indiana recycling promotion and  
34 assistance fund is established. The purpose of the fund is to promote  
35 and assist recycling throughout Indiana by focusing economic  
36 development efforts on businesses and projects involving recycling.  
37 The fund shall be administered by the board.

38 (b) Sources of money for the fund consist of the following:

- 39 (1) Appropriations from the general assembly.  
40 (2) Repayment proceeds of loans made from the fund.  
41 (3) Gifts and donations.  
42 (4) Money from the solid waste management fund.





- 1 (5) Variable recycling fee revenue deposited under  
 2 IC 13-20.5-2-1.
- 3 (c) Money remaining in the fund at the end of a state fiscal year  
 4 does not revert to the state general fund.
- 5 (d) The board may use money in the fund to make loans to assist:  
 6 (1) persons in establishing new recycling businesses;  
 7 (2) in the expansion of existing recycling businesses; and  
 8 (3) manufacturers in retrofitting equipment necessary to reuse or  
 9 recycle secondary materials.
- 10 (e) The board shall establish loan:  
 11 (1) amounts;  
 12 (2) terms; and  
 13 (3) interest rates.
- 14 (f) The board may use money in the fund to make grants for research  
 15 and development projects involving recycling. The board shall  
 16 establish amounts for grants.
- 17 (g) A person, business, or manufacturer that wants a grant or loan  
 18 from the fund must file an application with the board.
- 19 (h) The board shall establish criteria for awarding grants and loans  
 20 under this section.
- 21 (i) To implement the central Indiana waste diversion ~~pilot~~ project as  
 22 described in IC 13-20-26, the board shall award not more than four  
 23 million dollars (\$4,000,000) in total to applicants chosen to participate  
 24 in the ~~pilot~~ project based on:
- 25 (1) the recommendations of the department of environmental  
 26 management after conducting an evaluation of the proposals  
 27 submitted under IC 13-20-26-2; and  
 28 (2) the requirements set forth in subsection (j).
- 29 (j) In awarding the funds described in subsection (i), the board shall:  
 30 (1) consult with the department of environmental management  
 31 when reviewing the proposals under IC 13-20-26-2;  
 32 (2) consider the:  
 33 (A) type; and  
 34 (B) amount of;  
 35 waste that is proposed to be diverted during the ~~pilot~~ project  
 36 under IC 13-20-26;  
 37 (3) consider the potential for productive reuse of the waste that is  
 38 being diverted based on the information provided in the proposal  
 39 submitted under IC 13-20-26-2; and  
 40 (4) give priority to proposals with the largest amount of waste  
 41 diversion potential throughout the ~~pilot~~ project under  
 42 IC 13-20-26.



1 (k) The board may transfer money in the fund to the state solid  
 2 waste management fund established by IC 13-20-22-2 for use by the  
 3 department of environmental management to make payments under  
 4 IC 13-20-17.7-6.

5 SECTION 102. IC 4-23-6-5, AS AMENDED BY P.L.56-2023,  
 6 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 5. (a) The powers of the commission shall be as  
 8 follows:

9 (1) To establish and maintain a scientific laboratory for research  
 10 and experimentation. The commission shall not duplicate  
 11 adequate facilities for experimentation, research, or information  
 12 which are available to the citizens of the state.

13 (2) To appoint an administrative director who shall be a physician  
 14 and should be a pathologist certified by the American Board of  
 15 Pathology and to select and appoint or accept the loan of other  
 16 personnel as it deems necessary to carry out its purposes.

17 (3) To establish and maintain a system of records and to collect  
 18 data pertinent to the objectives of the commission.

19 (4) To correlate information concerning forensic science facilities  
 20 and make this information available to coroners, law enforcement  
 21 officers, attorneys, and others.

22 (5) To contract from time to time for the services or opinion of  
 23 experts in connection with a particular problem or a program of  
 24 research.

25 (6) To engage in research and experimentation consistent with the  
 26 objectives of the commission.

27 (7) To establish and maintain a forensic sciences library either  
 28 alone or in cooperation with any other agency of the state, the use  
 29 of which shall be available to any interested persons.

30 (8) To engage in and foster programs of information in forensic  
 31 sciences for interested groups.

32 (9) To establish from time to time and to promulgate a schedule  
 33 of reasonable fees and to collect the same for the services of the  
 34 commission. The considerations in formulating a schedule shall  
 35 be:

36 (A) uniformity;

37 (B) recovery of at least a portion of the cost of furnishing the  
 38 major services of the commission; and

39 (C) availability of the services without burdensome expense to  
 40 officers, agencies, and others in need of the services.

41 All money received by the commission under this subdivision  
 42 shall be paid to the commission, which shall give a proper receipt



1 for the same, and shall at the end of each month report to the  
 2 ~~auditor of state~~ **comptroller** the total amount received by it under  
 3 the provisions of this subsection, from all sources, and shall at the  
 4 same time, deposit the entire amount of the receipts with the  
 5 treasurer of state, who shall place them to the credit of a special  
 6 fund to be created and known as the forensic sciences commission  
 7 laboratory expense fund. The commission shall, by its chairperson  
 8 from time to time, certify to the ~~auditor of state~~ **comptroller** any  
 9 necessary laboratory expenses incurred by the commission, and  
 10 the ~~auditor~~ **state comptroller** shall issue the ~~auditor's state~~  
 11 **comptroller's** warrant for the same, which shall be paid out of  
 12 any funds collected and appropriated to the commission.  
 13 Payments made by the ~~auditor of state~~ **comptroller** from the  
 14 forensic sciences commission laboratory expense fund shall be  
 15 limited so as not to exceed the amounts allotted from this fund by  
 16 the budget committee.

17 (10) To accept gifts and grants of money, services, or property  
 18 and to use the same for any given purpose consistent with the  
 19 objectives of the commission.

20 (11) To use the services and facilities of the Indiana department  
 21 of health, state educational institutions, and hospitals and other  
 22 agencies supported in whole or in part by public funds.

23 (12) To establish and maintain branch offices as it considers  
 24 necessary.

25 (13) To cooperate with any state or local agency or with any  
 26 hospital or postsecondary educational institution in any scientific  
 27 program consistent with the objectives of the commission.

28 SECTION 103. IC 4-30-11-11, AS AMENDED BY P.L.198-2014,  
 29 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 11. (a) As used in this section, "debt" means an  
 31 obligation that is evidenced by an assessment or lien issued by a state  
 32 agency, a judgment, or a final order of an administrative agency.

33 (b) The treasurer of state, the department of state revenue, the  
 34 department of administration, the Indiana department of transportation,  
 35 the attorney general, the department of child services, and the courts  
 36 shall identify to the commission, in the form and format prescribed by  
 37 the commission and approved by the ~~auditor of state~~ **comptroller**, a  
 38 person who:

- 39 (1) owes an outstanding debt to a state agency;  
 40 (2) is on the department of state revenue's most recent tax warrant  
 41 list; or  
 42 (3) owes past due child support collected and paid to a recipient



- 1 through a court.
- 2 (c) Before the payment of a prize of more than five hundred  
3 ninety-nine dollars (\$599) to a claimant identified under subsection (b),  
4 the commission shall deduct the amount of the obligation from the  
5 prize money and transmit the deducted amount to the ~~auditor of state~~  
6 **comptroller**. The commission shall pay the balance of the prize money  
7 to the prize winner after deduction of the obligation. If a prize winner  
8 owes multiple obligations subject to offset under this section and the  
9 prize is insufficient to cover all obligations, the amount of the prize  
10 shall be applied as follows:
- 11 (1) First, to the child support obligations past due and owed by the  
12 prize winner that are collected and paid to a recipient through a  
13 court.
  - 14 (2) Second, to judgments owed by the prize winner.
  - 15 (3) Third, to tax liens owed by the prize winner.
  - 16 (4) Fourth, to unsecured debts owed by the prize winner to a state  
17 agency.
- 18 Within each of the categories described in subdivisions (1) through (4),  
19 the amount and priority of the prize shall be applied in the manner that  
20 the ~~auditor of state~~ **comptroller** determines to be appropriate. The  
21 commission shall reimburse the ~~auditor of state~~ **comptroller** pursuant  
22 to an agreement under IC 4-30-15-5 for the expenses incurred by the  
23 ~~auditor of state~~ **comptroller** in carrying out the duties required by this  
24 section.
- 25 SECTION 104. IC 4-30-15-4 IS AMENDED TO READ AS  
26 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. The commission  
27 shall cooperate with the treasurer of state and the ~~auditor of state~~  
28 **comptroller** by giving employees designated by the treasurer and  
29 ~~auditor state~~ **comptroller** access to facilities of the commission for the  
30 purpose of efficient compliance with the treasurer's and ~~auditor's state~~  
31 **comptroller's** respective responsibilities.
- 32 SECTION 105. IC 4-30-17-3, AS AMENDED BY P.L.108-2019,  
33 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 3. There is established the lottery surplus fund to  
35 receive deposits of surplus lottery revenues collected under this article.  
36 The fund shall be administered by the treasurer of state. The treasurer  
37 of state shall invest the money in the fund that is not needed to meet the  
38 obligations of the fund in the same manner as other public funds are  
39 invested. The ~~auditor of state~~ **comptroller** shall transfer the balance in  
40 the fund at the end of a state fiscal year to the state general fund.
- 41 SECTION 106. IC 4-30-17-3.5, AS AMENDED BY P.L.108-2019,  
42 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 3.5. (a) Before the twenty-fifth day of the month,  
 2 the ~~auditor of state~~ **comptroller** shall transfer from the lottery surplus  
 3 fund to the state general fund motor vehicle excise tax replacement  
 4 account nineteen million seven hundred one thousand three hundred  
 5 forty-four dollars (\$19,701,344) per month.

6 (b) This subsection applies only if insufficient money is available in  
 7 the lottery surplus fund to make the distributions to the state general  
 8 fund motor vehicle excise tax replacement account that are required  
 9 under subsection (a). Before the twenty-fifth day of each month, the  
 10 ~~auditor of state~~ **comptroller** shall transfer from the state general fund  
 11 to the state general fund motor vehicle excise tax replacement account  
 12 the difference between:

- 13 (1) the amount that subsection (a) requires the ~~auditor of state~~  
 14 **comptroller** to distribute from the lottery surplus fund to the state  
 15 general fund motor vehicle excise tax replacement account; and  
 16 (2) the amount that is available for distribution from the lottery  
 17 surplus fund to the state general fund motor vehicle excise tax  
 18 replacement account.

19 The transfers required under this subsection are annually appropriated  
 20 from the state general fund.

21 SECTION 107. IC 4-31-9-9, AS AMENDED BY P.L.2-2008,  
 22 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 23 JULY 1, 2024]: Sec. 9. (a) Before January 15 and July 15 of each year,  
 24 each permit holder that operates satellite facilities shall forward to the  
 25 ~~auditor of state~~ **comptroller** an amount equal to one-half of one percent  
 26 (0.5%) of the total amount of money wagered at that permit holder's  
 27 satellite facilities during the six (6) month period ending on the last day  
 28 of the preceding month. The ~~auditor of state~~ **comptroller** shall  
 29 distribute amounts received under this section as follows:

- 30 (1) Fifty percent (50%) of the amounts received shall be deposited  
 31 in the livestock industry promotion and development fund  
 32 established by IC 15-11-5-4.  
 33 (2) Fifty percent (50%) of the amounts received shall be  
 34 distributed to the state fair commission for use in any activity that  
 35 the commission is authorized to carry out under IC 15-13-3.

36 (b) Payments required by this section shall be made from amounts  
 37 withheld by the permit holder under section 1 of this chapter.

38 SECTION 108. IC 4-31-11-13, AS AMENDED BY P.L.217-2017,  
 39 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 13. The ~~auditor of state~~ **comptroller** and treasurer  
 41 of state shall make payments from the development funds upon order  
 42 of the commission. Money in each fund is continuously appropriated



1 to make these payments. However, the ~~auditor of state~~ **comptroller** and  
 2 treasurer of state may not transfer money from one (1) development  
 3 fund to another development fund.

4 SECTION 109. IC 4-33-13-5, AS AMENDED BY P.L.201-2023,  
 5 SECTION 76, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 5. (a) This subsection does not apply to tax  
 7 revenue remitted by an operating agent operating a riverboat in a  
 8 historic hotel district. Excluding funds that are appropriated in the  
 9 biennial budget act from the state gaming fund to the commission for  
 10 purposes of administering this article, each month the ~~auditor of state~~  
 11 **comptroller** shall distribute the tax revenue deposited in the state  
 12 gaming fund under this chapter to the following:

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

15 (A) Before July 1, 2021, the first thirty-three million dollars  
 16 (\$33,000,000) of tax revenues collected under this chapter  
 17 shall be set aside for revenue sharing under subsection (d).

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

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

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

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

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

42 (2) Subject to subsection (c), twenty-five percent (25%) of the



1 remaining tax revenue remitted by each licensed owner shall be  
2 paid:

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

- 6 (i) a city described in IC 4-33-12-6(b)(1)(A);  
7 (ii) a city located in Lake County; or  
8 (iii) Terre Haute; or

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

14 (3) The remainder of the tax revenue remitted by each licensed  
15 owner shall be paid to the state general fund. In each state fiscal  
16 year, the ~~auditor of state~~ **comptroller** shall make the transfer  
17 required by this subdivision on or before the fifteenth day of the  
18 month based on revenue received during the preceding month for  
19 deposit in the state gaming fund. Specifically, the ~~auditor of state~~  
20 **comptroller** may transfer the tax revenue received by the state in  
21 a month to the state general fund in the immediately following  
22 month according to this subdivision.

23 (b) This subsection applies only to tax revenue remitted by an  
24 operating agent operating a riverboat in a historic hotel district after  
25 June 30, 2019. Excluding funds that are appropriated in the biennial  
26 budget act from the state gaming fund to the commission for purposes  
27 of administering this article, each month the ~~auditor of state~~  
28 **comptroller** shall distribute the tax revenue remitted by the operating  
29 agent under this chapter as follows:

30 (1) For state fiscal years beginning after June 30, 2019, but  
31 ending before July 1, 2021, fifty-six and five-tenths percent  
32 (56.5%) shall be paid to the state general fund.

33 (2) For state fiscal years beginning after June 30, 2021, fifty-six  
34 and five-tenths percent (56.5%) shall be paid as follows:

35 (A) Sixty-six and four-tenths percent (66.4%) shall be paid to  
36 the state general fund.

37 (B) Thirty-three and six-tenths percent (33.6%) shall be paid  
38 to the West Baden Springs historic hotel preservation and  
39 maintenance fund established by IC 36-7-11.5-11(b).

40 However, if:

- 41 (i) at any time the balance in that fund exceeds twenty-five  
42 million dollars (\$25,000,000); or



- 1 (ii) in any part of a state fiscal year in which the operating  
2 agent has received at least one hundred million dollars  
3 (\$100,000,000) of adjusted gross receipts;  
4 the amount described in this clause shall be paid to the state  
5 general fund for the remainder of the state fiscal year.
- 6 (3) Forty-three and five-tenths percent (43.5%) shall be paid as  
7 follows:  
8 (A) Twenty-two and four-tenths percent (22.4%) shall be paid  
9 as follows:  
10 (i) Fifty percent (50%) to the fiscal officer of the town of  
11 French Lick.  
12 (ii) Fifty percent (50%) to the fiscal officer of the town of  
13 West Baden Springs.
- 14 (B) Fourteen and eight-tenths percent (14.8%) shall be paid to  
15 the county treasurer of Orange County for distribution among  
16 the school corporations in the county. The governing bodies  
17 for the school corporations in the county shall provide a  
18 formula for the distribution of the money received under this  
19 clause among the school corporations by joint resolution  
20 adopted by the governing body of each of the school  
21 corporations in the county. Money received by a school  
22 corporation under this clause must be used to improve the  
23 educational attainment of students enrolled in the school  
24 corporation receiving the money. Not later than the first  
25 regular meeting in the school year of a governing body of a  
26 school corporation receiving a distribution under this clause,  
27 the superintendent of the school corporation shall submit to  
28 the governing body a report describing the purposes for which  
29 the receipts under this clause were used and the improvements  
30 in educational attainment realized through the use of the  
31 money. The report is a public record.
- 32 (C) Thirteen and one-tenth percent (13.1%) shall be paid to the  
33 county treasurer of Orange County.
- 34 (D) Five and three-tenths percent (5.3%) shall be distributed  
35 quarterly to the county treasurer of Dubois County for  
36 appropriation by the county fiscal body after receiving a  
37 recommendation from the county executive. The county fiscal  
38 body for the receiving county shall provide for the distribution  
39 of the money received under this clause to one (1) or more  
40 taxing units (as defined in IC 6-1.1-1-21) in the county under  
41 a formula established by the county fiscal body after receiving  
42 a recommendation from the county executive.





- 1 (E) Five and three-tenths percent (5.3%) shall be distributed  
 2 quarterly to the county treasurer of Crawford County for  
 3 appropriation by the county fiscal body after receiving a  
 4 recommendation from the county executive. The county fiscal  
 5 body for the receiving county shall provide for the distribution  
 6 of the money received under this clause to one (1) or more  
 7 taxing units (as defined in IC 6-1.1-1-21) in the county under  
 8 a formula established by the county fiscal body after receiving  
 9 a recommendation from the county executive.
- 10 (F) Six and thirty-five hundredths percent (6.35%) shall be  
 11 paid to the fiscal officer of the town of Paoli.
- 12 (G) Six and thirty-five hundredths percent (6.35%) shall be  
 13 paid to the fiscal officer of the town of Orleans.
- 14 (H) Twenty-six and four-tenths percent (26.4%) shall be paid  
 15 to the Indiana economic development corporation established  
 16 by IC 5-28-3-1 for transfer as follows:
- 17 (i) Beginning after December 31, 2017, ten percent (10%)  
 18 of the amount transferred under this clause in each calendar  
 19 year shall be transferred to the South Central Indiana  
 20 Regional Economic Development Corporation or a  
 21 successor entity or partnership for economic development  
 22 for the purpose of recruiting new business to Orange County  
 23 as well as promoting the retention and expansion of existing  
 24 businesses in Orange County.
- 25 (ii) The remainder of the amount transferred under this  
 26 clause in each calendar year shall be transferred to Radius  
 27 Indiana or a successor regional entity or partnership for the  
 28 development and implementation of a regional economic  
 29 development strategy to assist the residents of Orange  
 30 County and the counties contiguous to Orange County in  
 31 improving their quality of life and to help promote  
 32 successful and sustainable communities.
- 33 To the extent possible, the Indiana economic development  
 34 corporation shall provide for the transfer under item (i) to be  
 35 made in four (4) equal installments. However, an amount  
 36 sufficient to meet current obligations to retire or refinance  
 37 indebtedness or leases for which tax revenues under this  
 38 section were pledged before January 1, 2015, by the Orange  
 39 County development commission shall be paid to the Orange  
 40 County development commission before making distributions  
 41 to the South Central Indiana Regional Economic Development  
 42 Corporation and Radius Indiana or their successor entities or



1 partnerships. The amount paid to the Orange County  
 2 development commission shall proportionally reduce the  
 3 amount payable to the South Central Indiana Regional  
 4 Economic Development Corporation and Radius Indiana or  
 5 their successor entities or partnerships.

6 (c) This subsection does not apply to tax revenue remitted by an  
 7 inland casino operating in Vigo County. For each city and county  
 8 receiving money under subsection (a)(2), the ~~auditor of state~~  
 9 **comptroller** shall determine the total amount of money paid by the  
 10 ~~auditor of state~~ **comptroller** to the city or county during the state fiscal  
 11 year 2002. The amount determined is the base year revenue for the city  
 12 or county. The ~~auditor of state~~ **comptroller** shall certify the base year  
 13 revenue determined under this subsection to the city or county. The  
 14 total amount of money distributed to a city or county under this section  
 15 during a state fiscal year may not exceed the entity's base year revenue.  
 16 For each state fiscal year, the ~~auditor of state~~ **comptroller** shall pay  
 17 that part of the riverboat wagering taxes that:

- 18 (1) exceeds a particular city's or county's base year revenue; and
- 19 (2) would otherwise be due to the city or county under this  
 20 section;

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

22 (d) Except as provided in subsections (k) and (l), before August 15  
 23 of each year, the ~~auditor of state~~ **comptroller** shall distribute the  
 24 wagering taxes set aside for revenue sharing under subsection (a)(1) to  
 25 the county treasurer of each county that does not have a riverboat  
 26 according to the ratio that the county's population bears to the total  
 27 population of the counties that do not have a riverboat. Except as  
 28 provided in subsection (g), the county auditor shall distribute the  
 29 money received by the county under this subsection as follows:

- 30 (1) To each city located in the county according to the ratio the  
 31 city's population bears to the total population of the county.
- 32 (2) To each town located in the county according to the ratio the  
 33 town's population bears to the total population of the county.
- 34 (3) After the distributions required in subdivisions (1) and (2) are  
 35 made, the remainder shall be retained by the county.

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

- 38 (1) To reduce the property tax levy of the city, town, or county for  
 39 a particular year (a property tax reduction under this subdivision  
 40 does not reduce the maximum levy of the city, town, or county  
 41 under IC 6-1.1-18.5).
- 42 (2) For deposit in a special fund or allocation fund created under



- 1 IC 8-22-3.5, IC 36-7-14, IC 36-7-14.5, IC 36-7-15.1, and  
 2 IC 36-7-30 to provide funding for debt repayment.
- 3 (3) To fund sewer and water projects, including storm water  
 4 management projects.
- 5 (4) For police and fire pensions.
- 6 (5) To carry out any governmental purpose for which the money  
 7 is appropriated by the fiscal body of the city, town, or county.  
 8 Money used under this subdivision does not reduce the property  
 9 tax levy of the city, town, or county for a particular year or reduce  
 10 the maximum levy of the city, town, or county under  
 11 IC 6-1.1-18.5.
- 12 (f) This subsection does not apply to an inland casino operating in  
 13 Vigo County. Before July 15 of each year, the ~~auditor of state~~  
 14 **comptroller** shall determine the total amount of money distributed to  
 15 an entity under IC 4-33-12-6 or IC 4-33-12-8 during the preceding state  
 16 fiscal year. If the ~~auditor of state~~ **comptroller** determines that the total  
 17 amount of money distributed to an entity under IC 4-33-12-6 or  
 18 IC 4-33-12-8 during the preceding state fiscal year was less than the  
 19 entity's base year revenue (as determined under IC 4-33-12-9), the  
 20 ~~auditor of state~~ **comptroller** shall make a supplemental distribution to  
 21 the entity from taxes collected under this chapter and deposited into the  
 22 state general fund. Except as provided in subsection (h), the amount of  
 23 an entity's supplemental distribution is equal to:
- 24 (1) the entity's base year revenue (as determined under  
 25 IC 4-33-12-9); minus
- 26 (2) the sum of:
- 27 (A) the total amount of money distributed to the entity and  
 28 constructively received by the entity during the preceding state  
 29 fiscal year under IC 4-33-12-6 or IC 4-33-12-8; plus
- 30 (B) the amount of any admissions taxes deducted under  
 31 IC 6-3.1-20-7.
- 32 (g) This subsection applies only to Marion County. The county  
 33 auditor shall distribute the money received by the county under  
 34 subsection (d) as follows:
- 35 (1) To each city, other than the consolidated city, located in the  
 36 county according to the ratio that the city's population bears to the  
 37 total population of the county.
- 38 (2) To each town located in the county according to the ratio that  
 39 the town's population bears to the total population of the county.
- 40 (3) After the distributions required in subdivisions (1) and (2) are  
 41 made, the remainder shall be paid in equal amounts to the  
 42 consolidated city and the county.



1 (h) This subsection does not apply to an inland casino operating in  
 2 Vigo County. This subsection applies to a supplemental distribution  
 3 made after June 30, 2017. The maximum amount of money that may be  
 4 distributed under subsection (f) in a state fiscal year is equal to the  
 5 following:

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

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

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

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

22 (B) the result of:

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

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

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

36 (i) This subsection applies to a supplemental distribution, if any,  
 37 payable to Lake County, Hammond, Gary, or East Chicago under  
 38 subsections (f) and (h). Beginning in July 2016, the ~~auditor~~ of state  
 39 **comptroller** shall, after making any deductions from the supplemental  
 40 distribution required by IC 6-3.1-20-7, deduct from the remainder of  
 41 the supplemental distribution otherwise payable to the unit under this  
 42 section the lesser of:



- 1 (1) the remaining amount of the supplemental distribution; or
- 2 (2) the difference, if any, between:
  - 3 (A) three million five hundred thousand dollars (\$3,500,000);
  - 4 minus
  - 5 (B) the amount of admissions taxes constructively received by
  - 6 the unit in the previous state fiscal year.
- 7 The ~~auditor of state~~ **comptroller** shall distribute the amounts deducted
- 8 under this subsection to the northwest Indiana redevelopment authority
- 9 established under IC 36-7.5-2-1 for deposit in the development
- 10 authority revenue fund established under IC 36-7.5-4-1.
- 11 (j) Money distributed to a political subdivision under subsection (b):
  - 12 (1) must be paid to the fiscal officer of the political subdivision
  - 13 and may be deposited in the political subdivision's general fund
  - 14 (in the case of a school corporation, the school corporation may
  - 15 deposit the money into either the education fund (IC 20-40-2) or
  - 16 the operations fund (IC 20-40-18)) or riverboat fund established
  - 17 under IC 36-1-8-9, or both;
  - 18 (2) may not be used to reduce the maximum levy under
  - 19 IC 6-1.1-18.5 of a county, city, or town or the maximum tax rate
  - 20 of a school corporation, but, except as provided in subsection
  - 21 (b)(3)(B), may be used at the discretion of the political
  - 22 subdivision to reduce the property tax levy of the county, city, or
  - 23 town for a particular year;
  - 24 (3) except as provided in subsection (b)(3)(B), may be used for
  - 25 any legal or corporate purpose of the political subdivision,
  - 26 including the pledge of money to bonds, leases, or other
  - 27 obligations under IC 5-1-14-4; and
  - 28 (4) is considered miscellaneous revenue.
- 29 Money distributed under subsection (b)(3)(B) must be used for the
- 30 purposes specified in subsection (b)(3)(B).
- 31 (k) After June 30, 2020, the amount of wagering taxes that would
- 32 otherwise be distributed to South Bend under subsection (d) shall be
- 33 deposited as being received from all riverboats whose supplemental
- 34 wagering tax, as calculated under IC 4-33-12-1.5(b), is over three and
- 35 five-tenths percent (3.5%). The amount deposited under this
- 36 subsection, in each riverboat's account, is proportionate to the
- 37 supplemental wagering tax received from that riverboat under
- 38 IC 4-33-12-1.5 in the month of July. The amount deposited under this
- 39 subsection must be distributed in the same manner as the supplemental
- 40 wagering tax collected under IC 4-33-12-1.5. This subsection expires
- 41 June 30, 2021.
- 42 (l) After June 30, 2021, the amount of wagering taxes that would



1 otherwise be distributed to South Bend under subsection (d) shall be  
2 withheld and deposited in the state general fund.

3 SECTION 110. IC 4-33-13-5.3, AS ADDED BY P.L.293-2019,  
4 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2024]: Sec. 5.3. (a) This section applies to each of the first  
6 four (4) full state fiscal years beginning after a licensed owner begins  
7 gaming operations under IC 4-33-6-4.5.

8 (b) As used in this section, "qualified city" refers to East Chicago,  
9 Hammond, or Michigan City.

10 (c) The ~~auditor of~~ state **comptroller** shall determine the total  
11 amount of money paid by the ~~auditor of~~ state **comptroller** under  
12 section 5(a)(2) of this chapter to Gary, East Chicago, Hammond, and  
13 Michigan City during the state fiscal year ending on June 30, 2019. The  
14 amount determined under this subsection for each city is the city's base  
15 year revenue. The ~~auditor of~~ state **comptroller** shall certify the base  
16 year revenue determined under this subsection to each city.

17 (d) Subject to subsection (g), a qualified city is entitled to a  
18 supplemental payment under this section if both of the following occur  
19 in a particular state fiscal year:

20 (1) The total amount payable to Gary under section 5(a)(2) of this  
21 chapter in the state fiscal year is greater than the base year  
22 revenue determined for Gary under subsection (c).

23 (2) The amount payable to the qualified city under section 5(a)(2)  
24 of this chapter in the state fiscal year is less than the base year  
25 revenue determined for the qualified city under subsection (c).

26 (e) Subject to subsection (g), the ~~auditor of~~ state **comptroller** shall  
27 deduct the lesser of the following from the amount otherwise payable  
28 to Gary to make a supplemental payment to a qualified city entitled to  
29 a payment under subsection (d):

30 (1) The difference between the base year revenue determined for  
31 the qualified city under subsection (c) and the amount payable to  
32 the qualified city under section 5(a)(2) of this chapter.

33 (2) The difference between the amount payable to Gary under  
34 section 5(a)(2) of this chapter and the base year revenue  
35 determined for Gary under subsection (c).

36 (f) Subject to subsection (g), the ~~auditor of~~ state **comptroller** shall  
37 supplement the amount payable to the qualified city under section  
38 5(a)(2) of this chapter with a payment equal to the amount deducted  
39 under subsection (e) for the qualified city.

40 (g) The ~~auditor of~~ state **comptroller** may not deduct from the  
41 amounts payable under section 5(a)(2) of this chapter to Gary in a  
42 particular state fiscal year an amount greater than the difference



1 between the amount payable to Gary under section 5(a)(2) of this  
 2 chapter and the base year revenue determined for Gary under  
 3 subsection (c). If the total amount of the supplemental payments  
 4 determined for qualified cities exceeds the amount that may be  
 5 deducted under this section, the amount paid to each qualified city  
 6 entitled to a supplemental payment must be determined under STEP  
 7 FOUR the following formula:

8 STEP ONE: Determine the difference between the qualified city's  
 9 base year revenue and the amount payable to the qualified city  
 10 under section 5(a)(2) of this chapter for the particular state fiscal  
 11 year.

12 STEP TWO: Determine the sum of the STEP ONE results for all  
 13 qualified cities entitled to a supplemental payment in the  
 14 particular state fiscal year.

15 STEP THREE: Determine for each qualified city entitled to a  
 16 supplemental payment in the particular state fiscal year the  
 17 quotient of:

- 18 (A) the STEP ONE result for the qualified city; divided by
- 19 (B) the STEP TWO result.

20 STEP FOUR: Determine for each qualified city entitled to a  
 21 supplemental payment in the particular state fiscal year the  
 22 product of:

- 23 (A) the STEP THREE quotient; multiplied by
- 24 (B) the maximum amount that may be deducted from the  
 25 amounts payable under section 5(a)(2) of this chapter for Gary.

26 SECTION 111. IC 4-35-8.3-4, AS AMENDED BY P.L.293-2019,  
 27 SECTION 40, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 4. Before December 1 of each year, the **auditor of**  
 29 state **comptroller** shall distribute an amount equal to the fees deposited  
 30 in that year under section 3 of this chapter to communities and schools  
 31 located near a historic hotel district and the Indiana economic  
 32 development corporation as follows:

33 (1) Twenty-two and four-tenths percent (22.4%) to be paid as  
 34 follows:

- 35 (A) Fifty percent (50%) to the fiscal officer of the town of  
 36 French Lick.
- 37 (B) Fifty percent (50%) to the fiscal officer of the town of  
 38 West Baden Springs.

39 (2) Fourteen and eight-tenths percent (14.8%) to the county  
 40 treasurer of Orange County for distribution among the school  
 41 corporations in the county. The governing bodies for the school  
 42 corporations in the county shall provide a formula for the



- 1 distribution of the money received under this subdivision among  
2 the school corporations by joint resolution adopted by the  
3 governing body of each of the school corporations in the county.  
4 Money received by a school corporation under this subdivision  
5 must be used to improve the educational attainment of students  
6 enrolled in the school corporation receiving the money. Not later  
7 than the first regular meeting in the school year of a governing  
8 body of a school corporation receiving a distribution under this  
9 subdivision, the superintendent of the school corporation shall  
10 submit to the governing body a report describing the purposes for  
11 which the receipts under this subdivision were used and the  
12 improvements in educational attainment realized through the use  
13 of the money. The report is a public record.
- 14 (3) Thirteen and one-tenth percent (13.1%) to the county treasurer  
15 of Orange County.
- 16 (4) Five and three-tenths percent (5.3%) to the county treasurer of  
17 Dubois County for appropriation by the county fiscal body after  
18 receiving a recommendation from the county executive. The  
19 county fiscal body shall provide for the distribution of the money  
20 received under this subdivision to one (1) or more taxing units (as  
21 defined in IC 6-1.1-1-21) in the county under a formula  
22 established by the county fiscal body after receiving a  
23 recommendation from the county executive.
- 24 (5) Five and three-tenths percent (5.3%) to the county treasurer of  
25 Crawford County for appropriation by the county fiscal body. The  
26 county fiscal body shall provide for the distribution of the money  
27 received under this subdivision to one (1) or more taxing units (as  
28 defined in IC 6-1.1-1-21) in the county under a formula  
29 established by the county fiscal body after receiving a  
30 recommendation from the county executive.
- 31 (6) Six and thirty-five hundredths percent (6.35%) to the fiscal  
32 officer of the town of Paoli.
- 33 (7) Six and thirty-five hundredths percent (6.35%) to the fiscal  
34 officer of the town of Orleans.
- 35 (8) Twenty-six and four-tenths percent (26.4%) to the Indiana  
36 economic development corporation for transfer as follows:
- 37 (A) Ten percent (10%) of the amount transferred under this  
38 subdivision in each calendar year shall be transferred to the  
39 South Central Indiana Regional Economic Development  
40 Corporation or a successor entity or partnership for economic  
41 development for the purpose of recruiting new business to  
42 Orange County and promoting the retention and expansion of





1 existing businesses in Orange County.

2 (B) The remainder of the amount transferred under this  
3 subdivision in each calendar year shall be transferred to  
4 Radius Indiana or a successor regional entity or partnership for  
5 the development and implementation of a regional economic  
6 development strategy to assist the residents of Orange County  
7 and the counties contiguous to Orange County in improving  
8 their quality of life and to help promote successful and  
9 sustainable communities.

10 However if the amount distributed under IC 4-33-13-5(b)(3)(H)  
11 to the Orange County development commission is insufficient to  
12 meet the obligations described in IC 4-33-13-5(b)(3)(H), an  
13 amount sufficient to meet current obligations to retire or refinance  
14 indebtedness or leases for which tax revenues under IC 4-33-13-5  
15 were pledged before January 1, 2015, by the Orange County  
16 development commission shall be paid to the Orange County  
17 development commission before making distributions to the  
18 South Central Indiana Regional Economic Development  
19 Corporation and Radius Indiana or their successor entities or  
20 partnerships. The amount paid to the Orange County development  
21 commission reduces the amount payable to Radius Indiana or its  
22 successor entity or partnership.

23 SECTION 112. IC 5-1-14-8 IS AMENDED TO READ AS  
24 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. If a statute provides  
25 that amounts due under a loan to a political subdivision (as defined in  
26 IC 36-1-2) or a local public improvement bond bank shall or may be  
27 withheld by the ~~auditor of state~~ **comptroller** from other money payable  
28 to the political subdivision or bond bank upon failure to make  
29 repayment of the loan, the requirement or permission to withhold  
30 amounts due under the loan does not create a debt of the political  
31 subdivision for purposes of the Constitution of the State of Indiana.

32 SECTION 113. IC 5-1.2-4-31, AS AMENDED BY P.L.224-2023,  
33 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 31. (a) Notwithstanding any other law, a  
35 participant may borrow money from the authority for any program by  
36 negotiating a loan or other financial assistance directly with the  
37 authority and without complying with requirements for the competitive  
38 sale of bonds, notes, or other obligations or evidence of indebtedness.  
39 A participant shall observe any existing contractual commitments to  
40 bondholders or other persons when entering into a financial assistance  
41 agreement.

42 (b) Notwithstanding any other law, a participant may issue and sell



1 notes, the principal and accrued interest on which shall be paid with  
 2 proceeds from the issuance of bonds or other available money at the  
 3 time the notes are due. The notes must be issued under a resolution or  
 4 ordinance and the proceeds must be used to carry out the purposes  
 5 allowed by the program.

6 (c) Notwithstanding any other law, a participant may issue and sell  
 7 bonds to the authority without the requirement of an increase to the  
 8 user rates and charges of the participant. The bonds must be issued  
 9 under a resolution or ordinance and the proceeds must be used to carry  
 10 out the purposes allowed by the program.

11 (d) A participant that issues notes under subsection (b) may renew  
 12 or extend the notes periodically on terms agreed to with the authority,  
 13 and the authority may purchase and sell the renewed or extended notes.  
 14 Accrued interest on the date of renewal or extension may be paid or  
 15 added to the principal amount of the note being renewed or extended.

16 (e) The notes issued by a participant under subsection (b), including  
 17 any renewals or extensions, must mature:

18 (1) in the amounts; and

19 (2) at the times not exceeding four (4) years from the date of  
 20 original issuance;

21 that are agreed to by the participant and the authority.

22 (f) Compliance with subsection (b) or (c) constitutes full authority  
 23 for a participant to issue notes or bonds and sell the notes or bonds to  
 24 the authority, and the participant is not required to pay any fees or  
 25 comply with any other law applicable to the authorization, approval,  
 26 issuance, and sale of the notes **or bonds**, including, without limitation,  
 27 IC 8-1-2-79. The notes or bonds are:

28 (1) valid and binding obligations of the participant;

29 (2) enforceable in accordance with the terms of the notes or  
 30 bonds; and

31 (3) payable solely from the sources specified in the resolution or  
 32 ordinance authorizing the issuance of the notes or bonds.

33 (g) If the participant issues bonds, all or part of the proceeds of  
 34 which will be used to pay notes issued under subsection (b), the:

35 (1) provisions of this section; or

36 (2) actual issuance by a participant of notes under subsection (b);  
 37 do not relieve the participant of the obligation to comply with the  
 38 statutory requirements for the issuance of bonds.

39 SECTION 114. IC 5-1.2-4-37.5, AS ADDED BY P.L.125-2023,  
 40 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2024]: Sec. 37.5. (a) The public finance director shall prepare  
 42 an annual report that provides information on the programs of the



1 authority under which the drinking water in schools, preschools, and  
 2 child care facilities is tested for the presence of lead.

3 (b) The report required by this section:

4 (1) must provide information on:

5 (A) the number of schools, preschools, and child care facilities  
 6 in which the drinking water has been tested for the presence of  
 7 lead under a program of the authority;

8 (B) the actions taken through a program of the authority to  
 9 eliminate the danger of lead contamination in the drinking  
 10 water of schools, preschools, and child care facilities; and

11 (C) the funds available to the authority to conduct further  
 12 drinking water testing and remediation actions under the  
 13 programs; and

14 (2) may include other information and recommendations  
 15 concerning remediation of the exposure of children to lead in  
 16 drinking water.

17 ~~(b)~~ (c) The report required by this section must be submitted to the  
 18 general assembly in an electronic format under IC 5-14-6.

19 SECTION 115. IC 5-1.2-13-13, AS ADDED BY P.L.189-2018,  
 20 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2024]: Sec. 13. If a participant fails to make a payment to the  
 22 flood control fund or any other payment required by this chapter, under  
 23 IC 13-2-23 (before its repeal), or under IC 14-28-5 (before its repeal)  
 24 or is in any way indebted to the flood control fund for an amount  
 25 incurred or accrued, the state may recover the amount through any of  
 26 the following:

27 (1) The state may, through the attorney general and on behalf of  
 28 the authority, file a suit in the circuit or a superior court with  
 29 jurisdiction in the county in which the participant is located to  
 30 recover the amount that the participant owes the flood control  
 31 fund.

32 (2) The ~~auditor of state~~ **comptroller** may, after a sixty (60) day  
 33 written notice to the participant, withhold the payment and  
 34 distribution of state money that the defaulting participant is  
 35 entitled to receive under Indiana law.

36 (3) For a special taxing district, upon certification by the ~~auditor~~  
 37 ~~of state~~ **comptroller** after a sixty (60) day written notice to the  
 38 special taxing district, the auditor of each county containing land  
 39 within the special taxing district shall withhold collected tax  
 40 money for the special taxing district and remit the withheld tax  
 41 money to the ~~auditor of state~~ **comptroller**. The ~~auditor of state~~  
 42 **comptroller** shall make a payment to the flood control fund in the



1 name of the special taxing district. Upon elimination of the  
 2 delinquency payment, the ~~auditor of state~~ **comptroller** shall  
 3 certify the fact to the auditors of the counties involved and any  
 4 additional withheld tax money shall be released to the special  
 5 taxing district.

6 SECTION 116. IC 5-1.2-14-3, AS AMENDED BY P.L.56-2019,  
 7 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 3. (a) The water infrastructure assistance fund is  
 9 established as a source of money for grants, loans, and other financial  
 10 assistance to, or for the benefit of, participants in the program.

11 (b) The fund shall be administered, held, and managed by the  
 12 authority.

13 (c) The authority shall invest or cause to be invested all or a part of  
 14 the fund, pursuant to the authority's investment policy, in a fiduciary  
 15 account or accounts with a trustee that is a financial institution.  
 16 Notwithstanding any other law, any investment under this subsection  
 17 may be made by the trustee in accordance with one (1) or more trust  
 18 agreements or indentures. A trust agreement or indenture referred to in  
 19 this subsection may permit disbursements by the trustee to the  
 20 authority, the department, the budget agency, a participant, or any other  
 21 person as provided in the trust agreement or indenture.

22 (d) The fund consists of the following:

23 (1) Fees and other amounts received by the state, paid by the  
 24 treasurer of state to the authority upon warrants issued by the  
 25 ~~auditor of state~~ **comptroller**, and deposited in the fund.

26 (2) Appropriations to the fund from the general assembly.

27 (3) Grants and gifts of money to the fund.

28 (4) Proceeds of the sale of:

29 (A) gifts to the fund; and

30 (B) loans, evidences of other financial assistance, and other  
 31 obligations evidencing the loans or other financial assistance,  
 32 as provided in sections 5 through 9 of this chapter.

33 (5) Repayments of loans and other financial assistance from the  
 34 fund, including interest, premiums, and penalties.

35 (e) Fees and other amounts received by the state pursuant to law  
 36 concerning the funding of the water infrastructure assistance fund shall  
 37 be paid monthly by the treasurer of state to the authority upon warrants  
 38 issued by the ~~auditor of state~~ **comptroller** and deposited in the fund.

39 (f) The expenses of administering the fund shall be paid from money  
 40 in the fund.

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



- 1 (h) All:  
 2 (1) money accruing to the fund; and  
 3 (2) money allotted to the state under federal law for the purposes  
 4 of the fund;  
 5 is continuously appropriated for the purposes specified in this chapter.  
 6 SECTION 117. IC 5-1.2-14.5-3, AS ADDED BY P.L.154-2021,  
 7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 3. (a) The water infrastructure grant fund is  
 9 established as a source of money for grants, loans, and other financial  
 10 assistance to, or for the benefit of, participants in the program.  
 11 (b) The fund shall be administered, held, and managed by the  
 12 authority.  
 13 (c) The authority shall invest or cause to be invested all or a part of  
 14 the fund, pursuant to the authority's investment policy, in a fiduciary  
 15 account or accounts with a trustee that is a financial institution.  
 16 Notwithstanding any other law, any investment under this subsection  
 17 may be made by the trustee in accordance with one (1) or more trust  
 18 agreements or indentures. A trust agreement or indenture referred to in  
 19 this subsection may permit disbursements by the trustee to the  
 20 authority, the department, the budget agency, a participant, or any other  
 21 person as provided in the trust agreement or indenture.  
 22 (d) The fund consists of the following:  
 23 (1) Fees and other amounts received by the state, paid by the  
 24 treasurer of state to the authority upon warrants issued by the  
 25 ~~auditor of state~~ **comptroller**, and deposited in the fund.  
 26 (2) Appropriations to the fund from the general assembly.  
 27 (3) Grants and gifts of money to the fund.  
 28 (4) Proceeds of the sale of gifts to the fund.  
 29 (5) Repayments of loans and other financial assistance from the  
 30 fund.  
 31 (e) Fees and other amounts received by the state pursuant to law  
 32 concerning the funding of the water infrastructure grant fund shall be  
 33 paid by the treasurer of state to the authority upon the authority's  
 34 request with warrants issued by the ~~auditor of state~~ **comptroller** and  
 35 deposited in the fund.  
 36 (f) The expenses of administering the fund shall be paid from money  
 37 in the fund.  
 38 (g) Money in the fund at the end of a state fiscal year does not revert  
 39 to the state general fund.  
 40 (h) All:  
 41 (1) money accruing to the fund; and  
 42 (2) money allotted to the state under federal law for the purposes



1 of the fund;  
 2 is continuously appropriated for the purposes specified in this chapter.  
 3 SECTION 118. IC 5-1.5-8-5.1, AS AMENDED BY P.L.156-2020,  
 4 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5 JULY 1, 2024]: Sec. 5.1. (a) The following definitions apply  
 6 throughout this section:  
 7 (1) "Assignment agreement" means an agreement between a  
 8 qualified entity and the issuing entity for the conveyance of all or  
 9 part of any revenues or taxes received by the qualified entity from  
 10 a disbursement agent.  
 11 (2) "Conveyance" means an assignment, sale, transfer, or other  
 12 conveyance.  
 13 (3) "Deposit account" means a designated escrow account  
 14 established by the issuing entity at a trust company or bank  
 15 having trust powers for the deposit of transferred receipts under  
 16 an assignment agreement.  
 17 (4) "Disbursement agent" means a state disbursement agent or  
 18 local disbursement agent.  
 19 (5) "Issuing entity" means:  
 20 (A) the bank;  
 21 (B) a corporation, trust, or other entity that has been  
 22 established by the bank for the limited purpose of issuing  
 23 obligations for the benefit of the bank and any qualified entity;  
 24 or  
 25 (C) a bank or trust company in its capacity as trustee for  
 26 obligations issued by an entity identified in clause (A) or (B).  
 27 (6) "Local disbursement agent" means:  
 28 (A) the fiscal officer (as defined in IC 36-1-2-7) of the county  
 29 for any county in which a qualified entity is wholly or partially  
 30 located;  
 31 (B) the fiscal officer for a qualified entity; or  
 32 (C) the treasurer of a school corporation.  
 33 (7) "State disbursement agent" means the state treasurer, the state  
 34 ~~auditor~~, **comptroller**, or the state department of revenue.  
 35 (8) "Transferred receipts" means all or part of any revenues or  
 36 taxes received from a disbursement agent that have been  
 37 conveyed by a qualified entity under an assignment agreement.  
 38 (9) "Statutory lien" has the meaning given to that term under 11  
 39 U.S.C. 101(53) of the federal bankruptcy code.  
 40 (b) Subject to approval from the board under subsection (j), any  
 41 qualified entity that receives revenues or taxes from a disbursement  
 42 agent may (to the extent not prohibited by any applicable statute,



1 regulation, rule, resolution, ordinance, or agreement governing the use  
2 of the revenues or taxes) authorize, by ordinance or resolution, the  
3 conveyance of all or any portion of the revenues or taxes to an issuing  
4 entity. Any conveyance of transferred receipts shall:

5 (1) be made pursuant to an assignment agreement in exchange for  
6 the net proceeds of obligations issued by the issuing entity for the  
7 benefit of the qualified entity and shall, for all purposes,  
8 constitute an absolute conveyance of all right, title, and interest  
9 therein;

10 (2) not be deemed a pledge or other security interest for any  
11 borrowing by the qualified entity;

12 (3) be valid, binding, and enforceable in accordance with the  
13 terms thereof and of any related instrument, agreement, or other  
14 arrangement, including any pledge, grant of security interest, or  
15 other encumbrance made by the issuing entity to secure any  
16 obligations issued by the issuing entity for the benefit of the  
17 qualified entity; and

18 (4) not be subject to disavowal, disaffirmance, cancellation, or  
19 avoidance by reason of insolvency of any party, lack of  
20 consideration, or any other fact, occurrence, or state law or rule.  
21 On and after the effective date of the conveyance of the  
22 transferred receipts:

23 (A) the qualified entity shall have no right, title, or interest in  
24 or to the transferred receipts conveyed; and

25 (B) the transferred receipts conveyed shall be the property of  
26 the issuing entity to the extent necessary to pay the obligations  
27 issued by the issuing entity for the benefit of the qualified  
28 entity, and shall be received, held, and disbursed by the issuing  
29 entity in a trust fund outside the treasury of the qualified  
30 entity.

31 An assignment agreement may provide for the periodic  
32 reconveyance to the qualified entity of amounts of transferred  
33 receipts remaining after the payment of the obligations issued by  
34 the issuing entity for the benefit of the qualified entity.

35 (c) In connection with any conveyance of transferred receipts, the  
36 qualified entity is authorized to direct the applicable disbursement  
37 agent to deposit or cause to be deposited any amount of the transferred  
38 receipts into a deposit account in order to secure the obligations issued  
39 by the issuing entity for the benefit of the qualified entity. If the  
40 qualified entity states that the direction is irrevocable, the direction  
41 shall be treated by the applicable disbursement agent as irrevocable  
42 with respect to the transferred receipts described in the direction.



1 Notwithstanding any other law, each disbursement agent shall comply  
 2 with the terms of any such direction received from a qualified entity  
 3 and shall execute and deliver the acknowledgments and agreements,  
 4 including escrow and similar agreements, as the qualified entity may  
 5 require to effectuate the deposit of transferred receipts in accordance  
 6 with the direction of the qualified entity. Notwithstanding any other  
 7 law, the disbursement agent shall distribute the transferred receipts to  
 8 the deposit account in accordance with the written authorization and  
 9 direction from the qualified entity set forth in the assignment  
 10 agreement and any related escrow and similar agreements, and upon  
 11 each distribution of transferred receipts in accordance with the  
 12 direction from the qualified entity, the disbursement agent shall have  
 13 no further duty or responsibility with respect to the distribution of  
 14 transferred receipts.

15 (d) Not later than the date of issuance by an issuing entity of any  
 16 obligations secured by collections of transferred receipts, a certified  
 17 copy of the ordinance or resolution authorizing the conveyance of the  
 18 right to receive the transferred receipts, executed copies of the  
 19 applicable assignment agreement, the agreement providing for the  
 20 establishment of the deposit account, and a notice designating the dates  
 21 that the disbursement agent's duty to distribute transferred receipts to  
 22 the deposit account shall begin and end shall be filed with:

23 (1) the disbursement agent having custody of the transferred  
 24 receipts;

25 (2) if the conveyance of transferred receipts consists of all or a  
 26 portion of local income tax revenues under IC 6-3.6, the adopting  
 27 body (as defined in IC 6-3.6-3-1) having jurisdiction over the  
 28 applicable tax rate and allocations affecting such local income tax  
 29 revenues; and

30 (3) the Indiana transparency ~~Internet web site~~ **website** established  
 31 under IC 5-14-3.8 in a manner prescribed by the state examiner.

32 The state examiner shall make the information available to the  
 33 department of local government finance.

34 (e) Any obligations of an issuing entity issued or incurred to provide  
 35 funds to purchase any transferred receipts from a qualified entity under  
 36 this chapter shall be entitled to the following benefits and protections:

37 (1) The obligations issued by an issuing entity shall be secured by  
 38 a statutory lien on the transferred receipts received, or entitled to  
 39 be received, by the issuing entity that are designated as pledged  
 40 for such obligations of the issuing entity. The statutory lien shall  
 41 automatically attach from the time the obligations of the issuing  
 42 entity are issued without further action or authorization by the





1 issuing entity or any other entity, person, governmental authority,  
2 or officer. The statutory lien shall be valid and binding from the  
3 time the obligations of the issuing entity are executed and  
4 delivered without any physical delivery thereof or further act  
5 required, and shall be a first priority lien, unless the obligations,  
6 or the documents authorizing the obligations or providing a  
7 source of payment or security for those obligations, shall  
8 otherwise provide.

9 (2) The transferred receipts received or entitled to be received  
10 shall be immediately subject to the statutory lien from the time the  
11 obligations of the issuing entity are issued, and the statutory lien  
12 shall automatically attach to the transferred receipts (whether  
13 received or entitled to be received by the issuing entity) and be  
14 effective, binding, and enforceable against the issuing entity, the  
15 qualified entity, the disbursement agent, the state, and their  
16 agents, successors, transferees and creditors, and all others  
17 asserting rights therein or having claims of any kind in tort,  
18 contract, or otherwise, irrespective of whether those parties have  
19 notice of the lien and without the need for any physical delivery,  
20 recordation, filing, or further act.

21 (3) The statutory lien imposed by this section is automatically  
22 released and discharged with respect to amounts of transferred  
23 receipts reconveyed to the qualified entity pursuant to subsection  
24 (b)(4), effective upon the reconveyance.

25 (4) The statutory lien provided in this section is separate from and  
26 shall not affect any special revenues lien or other protection  
27 afforded to special revenue obligations under the federal  
28 Bankruptcy Code.

29 (f) The state covenants with each qualified entity, the issuing entity,  
30 each disbursement agent, and the purchasers or owners of the issuing  
31 entity's obligations that the state will not limit or alter the rights and  
32 powers vested in the qualified entity, the issuing entity, and the state  
33 entities by this section with respect to the disposition of transferred  
34 receipts so as to impair the terms of any contract, including any  
35 assignment agreement, made by the qualified entity with the issuing  
36 entity or any contract executed by the issuing entity in connection with  
37 the issuance of obligations by the issuing entity for the benefit of the  
38 qualified entity, until all requirements with respect to the deposit by the  
39 disbursement agent of transferred receipts for the benefit of the issuing  
40 entity have been fully met and the obligations of the issuing entity  
41 related thereto have been discharged and satisfied. In addition, the state  
42 covenants with each qualified entity, the issuing entity, each



1 disbursement agent, and the purchasers or owners of the issuing entity's  
2 obligations that the state will not limit or alter the basis on which the  
3 qualified entity's share or percentage of transferred receipts is derived,  
4 or the use of the funds, so as to impair the terms of any such contract.  
5 Nothing contained in this chapter shall be construed or interpreted as  
6 creating a debt of the state within the meaning of the limitation on or  
7 prohibition against state indebtedness under the Constitution of the  
8 State of Indiana or interpreted to construe the state as a guarantor of  
9 any debt or obligation subject to an assignment agreement under this  
10 section.

11 (g) In the case of a qualified entity that has authorized the  
12 conveyance of all or a portion of its local income tax revenues imposed  
13 under IC 6-3.6 and executed an assignment agreement with respect  
14 thereto, obligations of the issuing entity issued for the benefit of the  
15 qualified entity, together with the debt service owed each year thereon,  
16 shall be:

17 (1) included as part of the outstanding debt service of the  
18 qualified entity solely for purposes of calculating the minimum  
19 coverage ratio under IC 6-3.6-4-3; and

20 (2) treated as outstanding obligations of the qualified entity  
21 payable from the revenues solely for purposes of limiting the  
22 reduction of the proportional allocation of revenues under  
23 IC 6-3.6-6-3 and IC 6-3.6-6-5.

24 This subsection shall not be construed as a pledge of the transferred  
25 receipts or the granting of a security interest therein by the qualified  
26 entity, and is included solely for the purpose of computing the  
27 limitations on the reductions to the tax rate and allocations set forth  
28 under IC 6-3.6-4-3, IC 6-3.6-6-3, and IC 6-3.6-6-5.

29 (h) The bank is authorized to create one (1) or more nonprofit  
30 corporations in order to effectuate the purposes of this chapter and the  
31 bank may grant or delegate to any such nonprofit corporation powers  
32 of the bank as may be necessary, convenient, or appropriate to carry out  
33 and effectuate the public and corporate purposes of this article.

34 (i) A qualified entity may not enter into assignment agreements in  
35 a manner inconsistent with the provisions of this chapter. This chapter  
36 constitutes the specific manner for exercising the power to enter into  
37 assignment agreements for purposes of IC 20-26-3, IC 36-1-3, or any  
38 other statute granting home rule power to a qualified entity.

39 (j) Before a qualified entity may adopt an ordinance or resolution  
40 described in subsection (b), the board must have adopted a resolution  
41 approving the qualified entity's proposed conveyance of transferred  
42 receipts to the issuing body. The resolution of the board may be



1 preliminary in nature and may contain such terms and conditions that  
 2 the board deems advisable. If, after receiving approval from the board,  
 3 the qualified entity adopts an ordinance or resolution described in  
 4 subsection (b), the qualified entity shall provide a certified copy of the  
 5 ordinance or resolution to the bank. The bank shall notify the distressed  
 6 unit appeal board of each qualified entity that adopts an ordinance or  
 7 resolution under this section.

8 SECTION 119. IC 5-2-6.1-21.1, AS AMENDED BY P.L.98-2022,  
 9 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 21.1. (a) This section applies to claims filed with  
 11 the division after June 30, 2009.

12 (b) This ~~subsection~~ **section** does not apply to reimbursement for  
 13 forensic and evidence gathering services provided under section 39 of  
 14 this chapter.

15 (c) An award may not be made unless the claimant has incurred an  
 16 out-of-pocket loss of at least one hundred dollars (\$100).

17 (d) Subject to subsections (b) and (c), the division may order the  
 18 payment of compensation under this chapter for any of the following:

19 (1) Reasonable expenses incurred within one hundred eighty  
 20 (180) days after the date of the violent crime for necessary:

- 21 (A) medical, chiropractic, hospital, dental, optometric, and  
 22 ambulance services;
- 23 (B) prescription drugs; and
- 24 (C) prosthetic devices;

25 that do not exceed the claimant's out-of-pocket loss.

26 (2) Loss of income:

- 27 (A) the victim would have earned had the victim not died or  
 28 been injured, if the victim was employed at the time of the  
 29 violent crime; or
- 30 (B) the parent, guardian, or custodian of a victim who is less  
 31 than eighteen (18) years of age incurred by taking time off  
 32 from work to care for the victim.

33 A claimant seeking reimbursement under this subdivision must  
 34 provide the division with proof of employment and current wages.

35 (3) Reasonable emergency shelter care expenses, not to exceed  
 36 the expenses for thirty (30) days, that are incurred for the claimant  
 37 or a dependent of the claimant to avoid contact with a person who  
 38 committed the violent crime.

39 (4) Reasonable expense incurred for child care, not to exceed one  
 40 thousand dollars (\$1,000), to replace child care the victim would  
 41 have supplied had the victim not died or been injured.

42 (5) Loss of financial support the victim would have supplied to



- 1 legal dependents had the victim not died or been injured.
- 2 (6) Documented expenses incurred for funeral, burial, or
- 3 cremation of the victim that do not exceed five thousand dollars
- 4 (\$5,000). The division shall disburse compensation under this
- 5 subdivision in accordance with guidelines adopted by the
- 6 division.
- 7 (7) Outpatient mental health counseling, not to exceed three
- 8 thousand dollars (\$3,000), concerning mental health issues related
- 9 to the violent crime.
- 10 (8) Other actual expenses related to bodily injury to or the death
- 11 of the victim that the division determines are reasonable.
- 12 (9) Replacement of windows or door locks.
- 13 (10) Cleanup of the scene of a violent crime.
- 14 (e) If a health care provider accepts payment from the division
- 15 under this chapter, the health care provider may not require the victim
- 16 to pay a copayment or an additional fee for the provision of services.
- 17 (f) A health care provider who seeks compensation from the
- 18 division under this chapter may not simultaneously seek funding for
- 19 services provided to a victim from any other source.
- 20 (g) The director may extend the one hundred eighty (180) day
- 21 compensation period established by subsection (d)(1) for a period not
- 22 to exceed two (2) years after the date of the violent crime if:
- 23 (1) the victim or the victim's representative requests the
- 24 extension; and
- 25 (2) medical records and other documentation provided by the
- 26 attending medical providers indicate that an extension is
- 27 appropriate.
- 28 (h) The director may extend the one hundred eighty (180) day
- 29 compensation period established by subsection (d)(1) for outpatient
- 30 mental health counseling, established by subsection (d)(7), if the
- 31 victim:
- 32 (1) was allegedly a victim of a sex crime (under IC 35-42-4) or
- 33 incest (under IC 35-46-1-3);
- 34 (2) was under eighteen (18) years of age at the time of the alleged
- 35 crime; and
- 36 (3) did not reveal the crime within two (2) years after the date of
- 37 the alleged crime.
- 38 SECTION 120. IC 5-6-1-1 IS AMENDED TO READ AS
- 39 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) The secretary of
- 40 state, the ~~auditor~~ of state **comptroller**, the treasurer of state, the sheriff
- 41 of the supreme court, and every clerk of the circuit court may appoint
- 42 deputies, when necessary or when required, if provision shall have



1 been made for paying such deputies for their services from the funds  
2 of the state or of the county or from fees received for their services.

3 (b) Any such officer may require any deputy so appointed to give  
4 bond, in such amount as may be prescribed by law or as may be fixed  
5 by such officer, conditioned for the proper and faithful discharge of all  
6 official duties as such deputy, and for the safe accounting of all funds  
7 received by the deputy or entrusted to the deputy's care, control, or  
8 management.

9 SECTION 121. IC 5-8-3.5-1, AS AMENDED BY P.L.43-2021,  
10 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2024]: Sec. 1. (a) An officer who wants to resign shall give  
12 written notice of the officer's resignation as follows:

13 (1) The governor and lieutenant governor shall notify the  
14 principal clerk of the house of representatives and the principal  
15 secretary of the senate to act in accordance with Article 5, Section  
16 10 of the Constitution of the State of Indiana. The clerk and the  
17 secretary shall file a copy of the notice with the office of the  
18 secretary of state.

19 (2) A member of the general assembly shall notify the following,  
20 whichever applies:

21 (A) A member of the senate shall notify the president pro  
22 tempore of the senate.

23 (B) A member of the house of representatives shall notify the  
24 speaker of the house of representatives.

25 (3) The following officers commissioned by the governor under  
26 IC 4-3-1-5 shall notify the governor:

27 (A) An elector or alternate elector for President and Vice  
28 President of the United States.

29 (B) The secretary of state, the ~~auditor of state~~ **comptroller**, the  
30 treasurer of state, or the attorney general.

31 (C) An officer elected by the general assembly, the senate, or  
32 the house of representatives.

33 (D) A justice of the Indiana supreme court, judge of the  
34 Indiana court of appeals, or judge of the Indiana tax court.

35 (E) A judge of a circuit, city, county, probate, superior, town,  
36 or township small claims court.

37 (F) A prosecuting attorney.

38 (G) A circuit court clerk.

39 (H) A county auditor, county recorder, county treasurer,  
40 county sheriff, county coroner, or county surveyor.

41 (4) An officer of a political subdivision (as defined by  
42 IC 36-1-2-13) other than an officer listed in subdivision (3) shall



1 notify the circuit court clerk of the county containing the largest  
2 percentage of population of the political subdivision.  
3 (5) An officer not listed in subdivisions (1) through (4) shall  
4 notify the person or entity from whom the officer received the  
5 officer's appointment.  
6 (b) A person or an entity that receives notice of a resignation and  
7 does not have the power to fill the vacancy created by the resignation  
8 shall, not later than seventy-two (72) hours after receipt of the notice  
9 of resignation, give notice of the vacancy to the person or entity that  
10 has the power to:  
11 (1) fill the vacancy; or  
12 (2) call a caucus for the purpose of filling the vacancy.  
13 SECTION 122. IC 5-10-1.1-1.5, AS AMENDED BY P.L.220-2005,  
14 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2024]: Sec. 1.5. (a) The state, through the budget agency, may  
16 adopt a defined contribution plan, under Section 401(a) of the Internal  
17 Revenue Code, for the purpose of matching all or a specified portion  
18 of state employees' contributions to the state employees' deferred  
19 compensation plan and for any additional purposes established by  
20 statute.  
21 (b) The deferred compensation committee shall be the trustee of a  
22 plan established under subsection (a) as described in section 4 of this  
23 chapter. A plan established under subsection (a) shall be administered  
24 by the ~~auditor of state~~ **comptroller** as described in section 5 of this  
25 chapter.  
26 (c) The deferred compensation committee may approve funding  
27 offerings for a plan established under subsection (a), which may be the  
28 same as offerings for the state employees' deferred compensation plan.  
29 All funds in each plan shall be separately accounted for but may be  
30 commingled for investment purposes.  
31 (d) Contributions to a plan established under subsection (a) are  
32 limited to the amount of biennial appropriations the budget agency  
33 determines are available for any such purposes. The deferred  
34 compensation committee may use funds available under the plan to hire  
35 or contract with qualified attorneys, financial advisers, or other  
36 professional or administrative persons that the committee believes are  
37 necessary or useful in the administration of the plan.  
38 (e) A plan established under subsection (a) must include appropriate  
39 provisions concerning the plan's day to day operation and any other  
40 provisions that are appropriate. Notwithstanding IC 22-2-6-2, the plan  
41 may also include provisions for the use of automated voice response  
42 units and telephonic communications, online activities, and other



1 technology for participant elections, directions, and services if the  
 2 technology has sufficient capacity to record and store the elections and  
 3 directions.

4 (f) The state is obligated at any particular time only for the current  
 5 market value of the funding previously made to a plan established  
 6 under subsection (a).

7 (g) The state board of finance shall extend the plan established  
 8 under subsection (a) to any political subdivision that also elects to use  
 9 the state employees' deferred compensation plan for its employees as  
 10 authorized in section 7(b)(2) or 7(b)(3) of this chapter.

11 SECTION 123. IC 5-10-1.1-3.5, AS AMENDED BY P.L.5-2020,  
 12 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2024]: Sec. 3.5. (a) This section applies to an individual who  
 14 becomes an employee of the state after June 30, 2007.

15 (b) Unless an employee notifies the state that the employee does not  
 16 want to enroll in the deferred compensation plan, on day thirty-one (31)  
 17 of the employee's employment:

18 (1) the employee is automatically enrolled in the deferred  
 19 compensation plan; and

20 (2) the state is authorized to begin deductions as otherwise  
 21 allowed under this chapter.

22 (c) The ~~auditor~~ of state **comptroller** shall provide notice to an  
 23 employee of the provisions of this chapter. The notice provided under  
 24 this subsection must:

25 (1) contain a statement concerning:

26 (A) the purposes of;

27 (B) procedures for notifying the state that the employee does  
 28 not want to enroll in;

29 (C) the tax consequences of; and

30 (D) the details of the state match for employee contribution to;  
 31 the deferred compensation plan; and

32 (2) list the telephone number, electronic mail address, and other  
 33 contact information for the plan administrator.

34 (d) This subsection applies to contributions made before July 1,  
 35 2011. Notwithstanding IC 22-2-6, except as provided by subsection (h),  
 36 the state shall deduct from an employee's compensation as a  
 37 contribution to the deferred compensation plan established by the state  
 38 under this chapter an amount equal to the maximum amount of any  
 39 match provided by the state on behalf of the employee to a defined  
 40 contribution plan established under section 1.5(a) of this chapter.

41 (e) This subsection applies to contributions made after June 30,  
 42 2011, and before July 1, 2013. Notwithstanding IC 22-2-6 and except



1 as provided by subsection (h), during the first year an employee is  
 2 enrolled under subsection (b) in the deferred compensation plan, the  
 3 state shall deduct each pay period from the employee's compensation  
 4 as a contribution to the deferred compensation plan an amount equal  
 5 to the greater of the following:

6 (1) The maximum amount of any match provided by the state on  
 7 behalf of the employee to a defined contribution plan established  
 8 under section 1.5(a) of this chapter.

9 (2) One-half percent (0.5%) of the employee's base salary.

10 (f) This subsection applies to contributions made after June 30,  
 11 2013. Notwithstanding IC 22-2-6 and except as provided by subsection  
 12 (h), during the first year an employee is enrolled under subsection (b)  
 13 in the deferred compensation plan, the state shall deduct each pay  
 14 period from the employee's compensation as a contribution to the  
 15 deferred compensation plan an amount equal to the greater of the  
 16 following:

17 (1) The maximum amount of any match provided by the state on  
 18 behalf of the employee to a defined contribution plan established  
 19 under section 1.5(a) of this chapter.

20 (2) Two percent (2%) of the employee's base salary.

21 (g) This subsection applies to a year:

22 (1) after the first year in which an employee is enrolled in the  
 23 deferred compensation plan; and

24 (2) in which the employee does not affirmatively choose a  
 25 contribution amount under subsection (h).

26 The percentage of the employee's base salary used for the year in  
 27 subsection (e)(2) or (f)(2) to determine the employee's contribution  
 28 increases by one-half percent (0.5%) from the percentage determined  
 29 in the immediately preceding year. The maximum percentage of an  
 30 employee's base salary that may be deducted under this subsection is  
 31 five percent (5%). The contribution increase occurs on the anniversary  
 32 date of the employee's enrollment in the deferred compensation plan.

33 (h) An employee may contribute to the deferred compensation plan  
 34 established by the state under this chapter an amount other than the  
 35 amount described in subsections (d) through (g) by affirmatively  
 36 choosing to contribute:

37 (1) a higher amount;

38 (2) a lower amount; or

39 (3) zero (0).

40 SECTION 124. IC 5-10-1.1-5 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The ~~auditor~~ of  
 42 state **comptroller** shall provide for the administration of the state





1 employees' deferred compensation plan. The ~~auditor of state~~  
 2 **comptroller** may, at the ~~auditor of state's~~ **state comptroller's** option,  
 3 enter into a contract or contracts with an individual or individuals,  
 4 incorporated or unincorporated organizations or associations, the state  
 5 of Indiana, units of local government, agencies of the state or units of  
 6 local government, or a group of such persons acting in concert, for the  
 7 provision of all or part of the services involved in the administration of  
 8 the plan. Participation in the plan shall be by a specific written  
 9 agreement between each employee and the state which agreement shall  
 10 provide for the deferral of such amount of compensation as requested  
 11 by the employee. With each deferral of compensation, the employee  
 12 shall receive a memorandum of the amount by which the employee's  
 13 gross compensation is reduced by reason of the deferment of  
 14 compensation, which amount shall not be included as a part of the  
 15 employee's taxable compensation as to that period.

16 (b) The funding utilized under the state employees' deferred  
 17 compensation plan shall have been reviewed and selected by the  
 18 deferred compensation committee based on a competitive bidding  
 19 process as established by such specifications deemed appropriate by  
 20 the deferred compensation committee. Nothing in this section shall be  
 21 construed as requiring a limitation on the number and variety of  
 22 funding contracts which may be selected as a result of this bidding  
 23 process.

24 (c) In no case shall funding of the state employees' deferred  
 25 compensation plan be made except through persons or companies  
 26 authorized and duly licensed by this state and applicable federal  
 27 regulatory agencies to offer such funding programs.

28 SECTION 125. IC 5-10.3-6-7, AS AMENDED BY P.L.241-2015,  
 29 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 7. (a) If the employer or political subdivision fails  
 31 to make payments required by this chapter, the amount payable may be:

- 32 (1) withheld by the ~~auditor of state~~ **comptroller** from moneys  
 33 payable to the employer or subdivision and transferred to the fund  
 34 or the plan, as applicable; or  
 35 (2) recovered in a suit in the circuit or superior court of the county  
 36 in which the political subdivision is located. The suit shall be an  
 37 action by the state on the relation of the board, prosecuted by the  
 38 attorney general.

39 (b) If:

- 40 (1) service credit is verified for a member who has filed a  
 41 application for retirement benefits; and  
 42 (2) the member's employer at the time the service credit was



- 1           earned has not made contributions for or on behalf of the member  
 2           for the service credit;  
 3           liability for the unfunded service credit shall be charged against the  
 4           employer's account and collected by the fund as provided in subsection  
 5           (a). Processing of a member's application for retirement benefits may  
 6           not be delayed by an employer's failure to make contributions for the  
 7           service credit earned by the member while the member was employed  
 8           by the employer.
- 9           (c) If the employer or political subdivision fails to file the reports or  
 10          records required by this chapter or by IC 5-10.3-7-12.5, the ~~auditor~~ of  
 11          state **comptroller** shall:
- 12           (1) withhold the penalty described in IC 5-10.3-7-12.5 from  
 13           money payable to the employer or the political subdivision; and  
 14           (2) transfer the penalty to the fund or the plan, as applicable.
- 15          SECTION 126. IC 5-10.3-7-12.5, AS AMENDED BY P.L.96-2020,  
 16          SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17          JULY 1, 2024]: Sec. 12.5. (a) An employer or department shall make  
 18          the reports, membership records, or payments required by IC 5-10.3-6  
 19          or by sections 10 through 12 of this chapter:
- 20           (1) not more than thirty (30) days after the end of the calendar  
 21           quarter, if applicable;  
 22           (2) by another due date specified in section 10 of this chapter; or  
 23           (3) by an alternate due date established by the rules of the board.
- 24          (b) If the employer or department does not make the reports,  
 25          records, or payments within the time specified in subsection (a):
- 26           (1) the board may fine the employer or department one hundred  
 27           dollars (\$100) for each additional day that the reports, records, or  
 28           payments are late, to be withheld under IC 5-10.3-6-7; and  
 29           (2) if the employer or department is habitually late, as determined  
 30           by the board, the board shall report the employer or the  
 31           department to the ~~auditor~~ of state **comptroller** for additional  
 32           withholding under IC 5-10.3-6-7.
- 33          (c) An employer or department shall submit:
- 34           (1) the reports and records described in subsection (a) in a  
 35           uniform format through a secure connection over the Internet or  
 36           through other electronic means specified by the board in  
 37           accordance with IC 5-10.2-2-12.5; and  
 38           (2) both:
- 39           (A) employer contributions determined under IC 5-10.2-2-11,  
 40           IC 5-10.3-12-24, IC 5-10.3-12-24.5, or IC 5-10.3-12-24.7; and  
 41           (B) contributions paid by or on behalf of a member under  
 42           section 9 of this chapter or IC 5-10.3-12-23;



1 by electronic funds transfer in accordance with IC 5-10.2-2-12.5.  
 2 SECTION 127. IC 5-10.3-8-14, AS AMENDED BY P.L.241-2015,  
 3 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 JULY 1, 2024]: Sec. 14. (a) Except as provided in subsection (d), this  
 5 section applies to employees of the state who are:

- 6 (1) members of the fund; and
- 7 (2) paid by the ~~auditor of state~~ **comptroller** by salary warrants.

8 (b) Except as provided in subsection (d), this section does not apply  
 9 to the employees of the state employed by:

- 10 (1) a body corporate and politic of the state created by state  
 11 statute; or
- 12 (2) a state educational institution (as defined in IC 21-7-13-32).

13 (c) As used in this section, "employees of the state" has the meaning  
 14 set forth in IC 5-10.3-7-1.

15 (d) The chief executive officer of a body or institution described in  
 16 subsection (b) may elect to have this section apply to the employees of  
 17 the state employed by the body or institution by submitting a written  
 18 notice of the election to the director. An election under this subsection  
 19 is effective on the later of:

- 20 (1) the date the notice of the election is received by the director;  
 21 or
- 22 (2) July 1, 2013.

23 (e) The board shall adopt provisions to establish a retirement  
 24 medical benefits account within the fund under Section 401(h) or as a  
 25 separate fund under another applicable section of the Internal Revenue  
 26 Code for the purpose of converting unused excess accrued leave to a  
 27 monetary contribution for an employee of the state to fund on a pretax  
 28 basis benefits for sickness, accident, hospitalization, and medical  
 29 expenses for the employee and the spouse and dependents of the  
 30 employee after the employee's retirement. The state may match all or  
 31 a portion of an employee's contributions to the retirement medical  
 32 benefits account established under this section.

33 (f) The board is the trustee of the account described in subsection  
 34 (e). The account must be qualified, as determined by the Internal  
 35 Revenue Service, as a separate account within the fund whose benefits  
 36 are subordinate to the retirement benefits provided by the fund.

37 (g) The board may adopt rules under IC 5-10.5-4-2 that it considers  
 38 appropriate or necessary to implement this section after consulting with  
 39 the state personnel department. The rules adopted by the board under  
 40 this section must:

- 41 (1) be consistent with the federal and state law that applies to:  
 42 (A) the account described in subsection (e); and



- 1 (B) the fund; and
- 2 (2) include provisions concerning:
  - 3 (A) the type and amount of leave that may be converted to a
  - 4 monetary contribution;
  - 5 (B) the conversion formula for valuing any leave that is
  - 6 converted;
  - 7 (C) the manner of employee selection of leave conversion; and
  - 8 (D) the vesting schedule for any leave that is converted.
- 9 (h) The board may adopt the following:
  - 10 (1) Account provisions governing:
    - 11 (A) the investment of amounts in the account; and
    - 12 (B) the accounting for converted leave.
  - 13 (2) Any other provisions that are necessary or appropriate for
  - 14 operation of the account.
- 15 (i) The account described in subsection (e) may be implemented
- 16 only if the board has received from the Internal Revenue Service any
- 17 rulings or determination letters that the board considers necessary or
- 18 appropriate.
- 19 (j) To the extent allowed by:
  - 20 (1) the Internal Revenue Code; and
  - 21 (2) rules adopted by:
    - 22 (A) the board under this section; and
    - 23 (B) the state personnel department under IC 5-10-1.1-7.5;
- 24 employees of the state may convert unused excess accrued leave to a
- 25 monetary contribution under this section and under IC 5-10-1.1-7.5.
- 26 SECTION 128. IC 5-10.3-12-1, AS AMENDED BY P.L.96-2020,
- 27 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2024]: Sec. 1. (a) Except as otherwise provided in this section,
- 29 this chapter applies to the following:
  - 30 (1) An individual who:
    - 31 (A) on or after the effective date of the plan, becomes for the
    - 32 first time a full-time employee of the state:
      - 33 (i) in a position that would otherwise be eligible for
      - 34 membership in the fund under IC 5-10.3-7; and
      - 35 (ii) who is paid by the ~~auditor~~ of state **comptroller** by salary
      - 36 warrants; and
    - 37 (B) makes the election described in section 20 of this chapter
    - 38 to become a member of the plan.
  - 39 (2) An individual:
    - 40 (A) who becomes a full-time employee of a participating
    - 41 political subdivision in a covered position after an ordinance
    - 42 or resolution described in clause (C) that is adopted by the



- 1 political subdivision has been approved by the board;
- 2 (B) who would otherwise be eligible for membership in the
- 3 fund under IC 5-10.3-7; and
- 4 (C) who is employed by a political subdivision that has elected
- 5 in an ordinance or resolution adopted under IC 5-10.3-6-1 and
- 6 approved by the board to require an employee in the covered
- 7 position to become a member of the plan.
- 8 (3) An individual:
- 9 (A) who becomes a full-time employee of a political
- 10 subdivision in a covered position after an ordinance or
- 11 resolution described in clause (C) that is adopted by the
- 12 political subdivision has been approved by the board;
- 13 (B) who would otherwise be eligible for membership in the
- 14 fund under IC 5-10.3-7;
- 15 (C) who is employed by a political subdivision that has elected
- 16 in an ordinance or resolution adopted under IC 5-10.3-6-1 and
- 17 approved by the board:
- 18 (i) to allow an employee in the covered position to become
- 19 a member of the fund or a member of the plan at the
- 20 discretion of the employee; and
- 21 (ii) to require an employee in a covered position to make an
- 22 election under section 20.5 of this chapter in order to
- 23 become a member of the plan; and
- 24 (D) who makes an election under section 20.5 of this chapter
- 25 to become a member of the plan.
- 26 (4) An individual:
- 27 (A) who becomes a full-time employee of a political
- 28 subdivision in a covered position after an ordinance or
- 29 resolution described in clause (C) that is adopted by the
- 30 political subdivision has been approved by the board;
- 31 (B) who would otherwise be eligible for membership in the
- 32 fund under IC 5-10.3-7;
- 33 (C) who is employed by a political subdivision that has elected
- 34 in an ordinance or resolution adopted under IC 5-10.3-6-1 and
- 35 approved by the board:
- 36 (i) to allow an employee in the covered position to become
- 37 a member of the fund or a member of the plan at the
- 38 discretion of the employee; and
- 39 (ii) to require an employee to make an election under
- 40 IC 5-10.3-7-1.1 in order to become a member of the fund;
- 41 and
- 42 (D) who does not make an election under IC 5-10.3-7-1.1 to



- 1           become a member of the fund.
- 2           (5) An individual who makes an election described in section 20.3
- 3           of this chapter.
- 4           (6) An individual:
- 5           (A) who is a retired member (as defined in IC 5-10.3-1-5) of
- 6           the fund;
- 7           (B) who is prohibited from making contributions to the fund
- 8           under IC 5-10.2-4-8(e) during a period of reemployment that
- 9           begins more than thirty (30) days after the member retired; and
- 10          (C) who, on or after the date:
- 11           (i) the state files a notice; or
- 12           (ii) a participating political subdivision files an adopted
- 13           ordinance or resolution;
- 14          with the board in accordance with section 32 of this chapter,
- 15          begins, or is engaged in, a period of reemployment with the
- 16          state or a participating political subdivision as a full-time
- 17          employee more than thirty (30) days after the individual's
- 18          retirement in a position that would otherwise be covered by the
- 19          fund.
- 20          (7) An individual who becomes a member of a volunteer fire
- 21          department in a covered position after a political subdivision
- 22          served by the volunteer fire department has elected in an
- 23          ordinance or resolution adopted under IC 5-10.3-6-1.1 and
- 24          approved by the board to require an individual in the covered
- 25          position to become a member of the plan.
- 26          (b) Except as provided in subsection (c), this chapter does not apply
- 27          to an individual who, on or after the effective date of the plan:
- 28           (1) becomes for the first time a full-time employee of the state in
- 29           a position that would otherwise be eligible for membership in the
- 30           fund under IC 5-10.3-7; and
- 31           (2) is employed by:
- 32           (A) a body corporate and politic of the state created by state
- 33           statute; or
- 34           (B) a state educational institution (as defined in
- 35           IC 21-7-13-32).
- 36          (c) The chief executive officer of a body or institution described in
- 37          subsection (b) may elect, by submitting a written notice of the election
- 38          to the director, to have this chapter apply to individuals who, as
- 39          employees of the body or institution, become for the first time full-time
- 40          employees of the state in positions that would otherwise be eligible for
- 41          membership in the fund under IC 5-10.3-7. An election under this
- 42          subsection is effective on the later of:



- 1 (1) the date the notice of the election is received by the director;
- 2 or
- 3 (2) March 1, 2013.
- 4 SECTION 129. IC 5-10.4-7-12, AS ADDED BY P.L.2-2006,
- 5 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 6 JULY 1, 2024]: Sec. 12. (a) If a school corporation fails to make the
- 7 payments required by this chapter, the amount payable may be:
- 8 (1) withheld by the ~~auditor of state~~ **comptroller** from money
- 9 payable to the school corporation and transferred to the fund; or
- 10 (2) recovered in a suit in the circuit or superior court of the county
- 11 in which the school corporation is located.
- 12 (b) The suit described in subsection (a)(2) shall be:
- 13 (1) an action by the state on the relation of the board; and
- 14 (2) prosecuted by the attorney general.
- 15 SECTION 130. IC 5-10.4-9-6, AS ADDED BY P.L.217-2017,
- 16 SECTION 59, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 17 JULY 1, 2024]: Sec. 6. If a school corporation fails to make payments
- 18 required by this chapter, the amount payable may be:
- 19 (1) withheld by the ~~auditor of state~~ **comptroller** from money
- 20 payable to the school corporation and transferred to the plan; or
- 21 (2) recovered in a suit in the circuit or superior court of the county
- 22 in which the school corporation is located. The suit must be an
- 23 action by the state on the relation of the board, prosecuted by the
- 24 attorney general.
- 25 SECTION 131. IC 5-10.5-3-2, AS AMENDED BY P.L.165-2021,
- 26 SECTION 61, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2024]: Sec. 2. (a) The board is composed of nine (9) trustees
- 28 appointed by the governor as follows:
- 29 (1) At least one (1) trustee must have experience in economics,
- 30 finance, or investments.
- 31 (2) At least one (1) trustee must have experience in executive
- 32 management or benefits administration.
- 33 (3) The director of the office of management and budget or the
- 34 director's designee serving as an ex officio voting member of the
- 35 board. An individual appointed under this subdivision to serve as
- 36 the office of management and budget director's designee:
- 37 (A) is subject to section 5 of this chapter; and
- 38 (B) serves as a permanent designee until replaced by the office
- 39 of management and budget director.
- 40 (4) Two (2) trustees nominated by the speaker of the house of
- 41 representatives as follows:
- 42 (A) One (1) must be an active or retired police officer or



1 firefighter who is a member of the 1977 police officers' and  
 2 firefighters' pension and disability fund.  
 3 (B) One (1) must be a member of the teachers' retirement fund  
 4 with at least ten (10) years of creditable service.  
 5 (5) Two (2) trustees nominated by the president pro tempore of  
 6 the senate as follows:  
 7 (A) One (1) must be a member of the public employees'  
 8 retirement fund with at least ten (10) years of creditable  
 9 service.  
 10 (B) One (1) must be a member of the teachers' retirement fund  
 11 with at least ten (10) years of creditable service.  
 12 (6) One (1) trustee nominated by the ~~auditor of state~~ **comptroller**.  
 13 The individual nominated under this subdivision may be the  
 14 ~~auditor of state~~ **comptroller** or another individual who has  
 15 experience in professional financial accounting or actuarial  
 16 science.  
 17 (7) One (1) trustee nominated by the treasurer of state. The  
 18 individual nominated under this subdivision may be the treasurer  
 19 of state or another individual who has experience in economics,  
 20 finance, or investments.  
 21 (b) If a vacancy on the board occurs, the governor shall, not later  
 22 than forty-five (45) days after the date the vacancy occurs, appoint an  
 23 individual to fill the vacancy using the criteria in subsection (a).  
 24 (c) During the first year after an individual's initial appointment as  
 25 a trustee and each year thereafter during which the individual serves as  
 26 a trustee, the individual is strongly encouraged to complete at least  
 27 twelve (12) hours of trustee education, at least two (2) hours in each of  
 28 the following areas:  
 29 (1) Fiduciary duties and responsibilities of a trustee.  
 30 (2) Ethics.  
 31 (3) Governance process and procedures.  
 32 (4) Retirement plan design and administration.  
 33 (5) Investments.  
 34 (6) Actuarial principles and methods.  
 35 (d) Subject to the director's approval, each trustee is entitled to  
 36 reimbursement for reasonable expenses actually incurred in fulfilling  
 37 the educational requirements under subsection (c). The director shall  
 38 give a preference for reimbursement for in-state training that meets the  
 39 requirements under subsection (c), if in-state training is available.  
 40 SECTION 132. IC 5-10.5-4-1, AS AMENDED BY P.L.127-2018,  
 41 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 1. The board shall do all of the following:





- 1 (1) Appoint and fix the salary of a director.
- 2 (2) Employ or contract with employees, auditors, technical
- 3 experts, legal counsel, and other service providers as the board
- 4 considers necessary to transact the business of the fund without
- 5 the approval of any state officer, and fix the compensation of
- 6 those persons.
- 7 (3) Establish a general office in Indianapolis for board meetings
- 8 and for administrative personnel.
- 9 (4) Provide for the installation in the general office of a complete
- 10 system of:
- 11 (A) books;
- 12 (B) accounts, including reserve accounts; and
- 13 (C) records;
- 14 to give effect to all the requirements of this article and to ensure
- 15 the proper operation of the fund.
- 16 (5) Provide for a report at least annually to each member of the
- 17 amount credited to the member in the annuity savings account in
- 18 each investment program under IC 5-10.2-2.
- 19 (6) With the advice of the actuary, adopt actuarial tables and
- 20 compile data needed for actuarial studies that are necessary for
- 21 the fund's operation.
- 22 (7) Act on applications for benefits and claims of error filed by
- 23 members.
- 24 (8) Have the accounts of the fund audited by the state board of
- 25 accounts and if the board determines that it is advisable, have the
- 26 operation of a public pension or retirement fund of the system
- 27 audited by a certified public accountant.
- 28 (9) Publish for the members a synopsis of the fund's condition.
- 29 (10) Adopt a budget on a calendar year or fiscal year basis that is
- 30 sufficient, as determined by the board, to perform the board's
- 31 duties and, as appropriate and reasonable, draw upon fund assets
- 32 to fund the budget.
- 33 (11) Expend money, including income from the fund's
- 34 investments, for effectuating the fund's purposes.
- 35 (12) Establish personnel programs and policies for the employees
- 36 of the system.
- 37 (13) Submit a financial report before November 1 each year to the
- 38 governor, the interim study committee on pension management
- 39 oversight established by IC 2-5-1.3-4 in an electronic format
- 40 under IC 5-14-6, and the budget committee. The report under this
- 41 subdivision must set forth a complete operating and financial
- 42 statement covering its operations during the most recent fiscal



- 1 year, and include any other information requested by the chair of
- 2 the interim study committee on pension management oversight
- 3 established by IC 2-5-1.3-4 in an electronic format under
- 4 IC 5-14-6.
- 5 (14) Provide the necessary forms for administering the fund.
- 6 (15) Submit to the ~~auditor of state~~ **comptroller** or the treasurer of
- 7 state vouchers or reports necessary to claim an amount due from
- 8 the state to the system.
- 9 (16) Provide education to employers and members regarding
- 10 retirement benefit options of all applicable public pension and
- 11 retirement funds of the system.
- 12 (17) Allocate:
- 13 (A) first, to the pension stabilization fund (established by
- 14 IC 5-10.4-2-5); and
- 15 (B) second, to one (1) or more of the following supplemental
- 16 allowance reserve accounts amounts transferred to the system
- 17 under IC 4-30-16-3:
- 18 (i) IC 2-3.5-3-2(c) (for the legislators' defined benefit plan).
- 19 (ii) IC 5-10-5.5-4(c) (for the state excise police, gaming
- 20 agent, gaming control officer, and conservation enforcement
- 21 officers' retirement plan).
- 22 (iii) IC 5-10.2-2-2(a)(3) (for the public employees'
- 23 retirement fund).
- 24 (iv) IC 5-10.2-2-2(c)(3) (for the Indiana state teachers'
- 25 retirement fund).
- 26 SECTION 133. IC 5-11-1-9.3, AS ADDED BY P.L.157-2020,
- 27 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2024]: Sec. 9.3. (a) This section applies only to a body
- 29 corporate and politic whose enabling statute does not provide for an
- 30 annual audit, examination, or other engagement by:
- 31 (1) the state board of accounts; or
- 32 (2) an independent public accounting firm;
- 33 concerning financial or compliance related matters of the body
- 34 corporate and politic.
- 35 (b) This section does not affect a body corporate and politic whose
- 36 enabling statute provides for an annual audit, examination, or other
- 37 engagement by the state board of accounts or an independent public
- 38 accounting firm.
- 39 (c) As used in this section, "audit committee" refers to the audit and
- 40 financial reporting subcommittee of the legislative council established
- 41 by IC 2-5-1.1-6.3(b).
- 42 (d) As used in this section, "enabling statute" refers to a statute,



1 including a statute enacted after June 30, 2020, that establishes a body  
2 corporate and politic.

3 (e) The state board of accounts may conduct an examination of a  
4 body corporate and politic described in this section. The state board of  
5 accounts shall permit a body corporate and politic to request in writing  
6 to the state examiner that an examination under this section be  
7 performed by an independent public accounting firm. The state  
8 examiner may approve a request under this section based on the  
9 applicable risk based examination criteria described in and approved  
10 under section 25 of this chapter.

11 (f) If a request under subsection (e) for an independent public  
12 accounting firm to conduct an examination is denied by the state  
13 examiner, the body corporate and politic may file an appeal of the  
14 denial with the audit committee. The audit committee shall hold a  
15 public hearing concerning the appeal and prepare a written decision  
16 determining whether the independent public accounting firm selected  
17 by the body corporate and politic is permitted to conduct the  
18 examination under this section. The audit committee's written decision  
19 is binding, and the state board of accounts shall allow the independent  
20 public accounting firm to conduct the examination if the audit  
21 committee determines the independent public accounting firm is  
22 permitted. The audit committee shall provide a copy of the written  
23 decision to the state board of accounts and to the body corporate and  
24 politic. The audit committee shall post a copy of the written decision  
25 on the audit committee's ~~Internet web site:~~ **website.**

26 (g) An examination of a body corporate and politic conducted under  
27 this section by the state board of accounts or an independent public  
28 accounting firm shall be filed with:

- 29 (1) the state board of accounts in the manner provided by this  
30 article; and  
31 (2) the ~~auditor of state~~ **comptroller.**

32 SECTION 134. IC 5-11-1-28, AS AMENDED BY P.L.198-2016,  
33 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 28. (a) The bureau of motor vehicles (IC  
35 9-14-7-1), office of the secretary of family and social services (IC  
36 12-8-1.5-1), and department of state revenue (IC 6-8.1-2-1) shall each  
37 annually:

- 38 (1) have performed by an internal auditor:  
39 (A) an internal audit; and  
40 (B) a review of internal control systems;  
41 of the agency; and  
42 (2) have the internal auditor report the results of the internal audit



- 1 and review to an examiner designated by the state examiner to  
 2 receive the results.
- 3 (b) The examiner designated under subsection (a) shall, not later  
 4 than September 1 of each year:
- 5 (1) compile a final report of the results of the internal audits and  
 6 reviews performed and reported under subsection (a); and  
 7 (2) submit a copy of the final report to the following:
- 8 (A) The governor.  
 9 (B) The ~~auditor of state~~ **comptroller**.  
 10 (C) The chairperson of the audit committee, in an electronic  
 11 format under IC 5-14-6.  
 12 (D) The director of the office of management and budget.  
 13 (E) The legislative council, in an electronic format under  
 14 IC 5-14-6.
- 15 SECTION 135. IC 5-11-10-1, AS AMENDED BY P.L.121-2016,  
 16 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 1. (a) This section applies to the state and its  
 18 political subdivisions. However, this section does not apply to the  
 19 following:
- 20 (1) A state educational institution, including Ivy Tech Community  
 21 College of Indiana.  
 22 (2) A municipality (as defined in IC 36-1-2-11).  
 23 (3) A county.  
 24 (4) An airport authority operating in a consolidated city.  
 25 (5) A capital improvements board of managers operating in a  
 26 consolidated city.  
 27 (6) A board of directors of a public transportation corporation  
 28 operating in a consolidated city.  
 29 (7) A municipal corporation organized under IC 16-22-8-6.  
 30 (8) A public library.  
 31 (9) A library services authority.  
 32 (10) A hospital organized under IC 16-22 or a hospital organized  
 33 under IC 16-23.  
 34 (11) A school corporation (as defined in IC 36-1-2-17).  
 35 (12) A regional water or sewer district organized under IC 13-26  
 36 or under IC 13-3-2 (before its repeal).  
 37 (13) A municipally owned utility (as defined in IC 8-1-2-1).  
 38 (14) A board of an airport authority under IC 8-22-3.  
 39 (15) A conservancy district.  
 40 (16) A board of aviation commissioners under IC 8-22-2.  
 41 (17) A public transportation corporation under IC 36-9-4.  
 42 (18) A commuter transportation district under IC 8-5-15.



- 1 (19) A solid waste management district established under
- 2 IC 13-21 or IC 13-9.5 (before its repeal).
- 3 (20) A county building authority under IC 36-9-13.
- 4 (21) A soil and water conservation district established under
- 5 IC 14-32.
- 6 (22) The northwestern Indiana regional planning commission
- 7 established by IC 36-7-7.6-3.
- 8 (b) No warrant or check shall be drawn by a disbursing officer in
- 9 payment of any claim unless the same has been fully itemized and its
- 10 correctness properly certified to by the claimant or some authorized
- 11 person in the claimant's behalf, and filed and allowed as provided by
- 12 law.
- 13 (c) The certificate provided for in subsection (b) is not required for:
- 14 (1) claims rendered by a public utility for electric, gas, steam,
- 15 water, or telephone services, the charges for which are regulated
- 16 by a governmental body;
- 17 (2) a warrant issued by the ~~auditor of state~~ **comptroller** under
- 18 IC 4-13-2-7(b);
- 19 (3) a check issued by a special disbursing officer under
- 20 IC 4-13-2-20(g); or
- 21 (4) a payment of fees under IC 36-7-11.2-49(b) or
- 22 IC 36-7-11.3-43(b).
- 23 (d) The disbursing officer shall issue checks or warrants for all
- 24 claims which meet all of the requirements of this section. The
- 25 disbursing officer does not incur personal liability for disbursements:
- 26 (1) processed in accordance with this section; and
- 27 (2) for which funds are appropriated and available.
- 28 (e) The certificate provided for in subsection (b) must be in the
- 29 following form:
- 30 I hereby certify that the foregoing account is just and correct, that
- 31 the amount claimed is legally due, after allowing all just credits,
- 32 and that no part of the same has been paid.
- 33 SECTION 136. IC 5-13-5-3 IS AMENDED TO READ AS
- 34 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. All warrants for the
- 35 payment of public funds of the state shall be drawn by the ~~auditor of~~
- 36 state **comptroller** on the treasurer of state.
- 37 SECTION 137. IC 5-13-5-4 IS AMENDED TO READ AS
- 38 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) All checks or
- 39 negotiable orders of withdrawal drawn upon depositories shall be
- 40 signed by public officers authorized to sign the check or negotiable
- 41 order of withdrawal in the officer's official capacity. All funds paid out
- 42 of the state treasury must be by check or negotiable order of withdrawal



1 of the state treasurer upon the warrant of the ~~auditor~~ of state  
2 **comptroller.**  
3 (b) A public officer may draw a check or negotiable order of  
4 withdrawal upon a depository only for the following purposes:  
5 (1) The payment of a warrant drawn by the ~~auditor~~ of state  
6 **comptroller.**  
7 (2) The payment of a warrant drawn by the fiscal officer of a  
8 political subdivision, where the fiscal officer and investing officer  
9 are two (2) separate individuals by law.  
10 (3) The payment of a legal claim against a political subdivision  
11 where the fiscal officer and investing officer are the same  
12 individual by law.  
13 (4) An investment authorized under this article.  
14 (5) The transfer of funds between depositories.

15 SECTION 138. IC 5-13-9-11, AS AMENDED BY P.L.10-2019,  
16 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
17 JULY 1, 2024]: Sec. 11. (a) The following definitions apply throughout  
18 this section:  
19 (1) "Clearinghouse" refers to the clearinghouse registered with the  
20 department of state revenue under IC 6-8.1-9.5-3.5.  
21 (2) "Investment pool" means the local government investment  
22 pool established by subsection (b).  
23 (b) The local government investment pool is established within the  
24 office and custody of the treasurer of state.  
25 (c) An officer designated in section 1 of this chapter may pay any  
26 funds held by the officer into the investment pool for the purpose of  
27 deposit, investment, and reinvestment of the funds by the treasurer of  
28 state on behalf of the unit of government paying the funds into the  
29 investment pool.  
30 (d) The treasurer of state may pay state funds into the investment  
31 pool for the purpose of deposit, investment, and reinvestment of the  
32 state funds.  
33 (e) The treasurer of state shall establish an account in the investment  
34 pool for the operator of the clearinghouse. The treasurer shall hold  
35 amounts paid by the department of state revenue for deposit in the  
36 clearinghouse operator's account in the investment pool.  
37 (f) Upon signed written request of the operator of the clearinghouse,  
38 the treasurer of state shall distribute the money in the operator's  
39 account established under subsection (e):  
40 (1) to the operator of the clearinghouse; or  
41 (2) to specific investment pool accounts of political subdivisions  
42 represented by the clearinghouse, if the written request submitted



- 1 under this subsection specifies:
- 2 (A) the political subdivision to which the funds are to be
- 3 disbursed;
- 4 (B) the specific amount of the funds to be disbursed; and
- 5 (C) the specific investment pool account to which the
- 6 disbursement is owed.
- 7 The clearinghouse shall assume liability for any legal or administrative
- 8 claims filed against a disbursement made by the treasurer of state that
- 9 complies with this section.
- 10 (g) Any interest accrued by the investment pool on funds held in the
- 11 operator's account shall be distributed to the political subdivisions at a
- 12 rate equal to the percentage owed to that political subdivision based on
- 13 the overall setoff paid by the department of state revenue. No interest
- 14 shall accrue under this subsection on any fees owed to the
- 15 clearinghouse under IC 6-8.1-9.5-10(b).
- 16 (h) The treasurer of state shall invest the funds in the investment
- 17 pool in the same manner, in the same type of instruments, and subject
- 18 to the same limitations provided for the deposit and investment of state
- 19 funds by the treasurer of state under IC 5-13-10.5.
- 20 (i) The treasurer of state:
- 21 (1) shall administer the investment pool; and
- 22 (2) may contract with accountants, attorneys, regulated
- 23 investment advisors, money managers, and other finance and
- 24 investment professionals to make investments and provide for the
- 25 public accounting and legal compliance necessary to ensure and
- 26 maintain the safety, liquidity, and yield of the investment pool.
- 27 (j) The treasurer of state shall establish and make public the policies
- 28 that the treasurer of state will follow to ensure the efficient
- 29 administration of and accounting for the investment pool. The policies
- 30 must provide the following:
- 31 (1) There is not a minimum time for which funds paid into the
- 32 investment pool must be retained by the investment pool.
- 33 (2) The administrative expenses of the investment pool shall be
- 34 accounted for by the treasurer of state and shall be paid from the
- 35 earnings of the investment pool.
- 36 (3) The earnings of the investment pool in excess of the
- 37 administrative expenses of the investment pool shall be credited
- 38 to the state and each unit of government participating in the
- 39 investment pool in a manner that equitably reflects the different
- 40 amounts and terms of the state's investment and each unit's
- 41 investment in the investment pool.
- 42 (4) There is not a limit on the number of accounts that the state or



1 a unit of government participating in the investment pool may  
2 establish within the investment pool.

3 (5) The state and each unit of government participating in the  
4 investment pool shall receive electronic or paper reports,  
5 including:

6 (A) a daily transaction confirmation, reflecting any activity in  
7 the state's or unit's account; and

8 (B) a monthly report showing:

9 (i) the state's or unit's investment activity in the investment  
10 pool; and

11 (ii) the performance and composition of the investment pool.

12 (6) The investment pool shall be audited at least annually by an  
13 independent auditing firm, with an electronic or a paper copy of  
14 the audit provided to the state and each unit of government  
15 participating in the pool.

16 (7) No less than fifty percent (50%) of funds available for  
17 investment shall be deposited in banks qualified to hold deposits  
18 of participating local government entities.

19 (k) A unit of government participating in the investment pool may  
20 elect to have any funds due from the state wired directly to the  
21 custodian bank of the investment pool for credit to the unit's investment  
22 pool account by submitting in writing a request to the ~~auditor~~ of state  
23 **comptroller** to wire the funds as directed. An election made by a unit  
24 of government under this subsection may be revoked at any time by the  
25 unit by submitting in writing a request to the ~~auditor~~ of state  
26 **comptroller** to cease wiring the funds as previously directed by the  
27 unit.

28 SECTION 139. IC 5-13-10.5-18, AS AMENDED BY P.L.85-2017,  
29 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
30 JULY 1, 2024]: Sec. 18. (a) As used in this section, "capital  
31 improvement board" refers to a capital improvement board established  
32 under IC 36-10-9.

33 (b) To qualify for an investment under this section, the capital  
34 improvement board must apply to the treasurer of state in the form and  
35 manner required by the treasurer. As part of the application, the capital  
36 improvement board shall submit a plan for its use of the investment  
37 proceeds and for the repayment of the capital improvement board's  
38 obligation to the treasurer. Within sixty (60) days after receipt of each  
39 application, the treasurer shall consider the application and review its  
40 accuracy and completeness.

41 (c) If the capital improvement board makes an application under  
42 subsection (b) and the treasurer approves the accuracy and





1 completeness of the application and determines that there is an  
2 adequate method of payment for the capital improvement board's  
3 obligations, the treasurer of state shall invest or reinvest funds that are  
4 held by the treasurer and that are available for investment in  
5 obligations issued by the capital improvement board for the purposes  
6 of the capital improvement board in calendar years 2009, 2010, and  
7 2011. The investment may not exceed nine million dollars (\$9,000,000)  
8 per calendar year for 2009, 2010, and 2011.

9 (d) The treasurer of state shall determine the terms of each  
10 investment and the capital improvement board's obligation, which must  
11 include the following:

12 (1) Subject to subsections (f) and (g), the duration of the capital  
13 improvement board's obligation, which must be for a term of ten  
14 (10) years with an option for the capital improvement board to  
15 pay its obligation to the treasurer early without penalty.

16 (2) Subject to subsections (f) and (g), the repayment schedule of  
17 the capital improvement board's obligation, which must provide  
18 that no payments are due before January 1, 2013.

19 (3) A rate of interest to be determined by the treasurer.

20 (4) The amount of each investment, which may not exceed the  
21 maximum amounts established for the capital improvement board  
22 by this section.

23 (5) Any other conditions specified by the treasurer.

24 (e) The capital improvement board may issue obligations under this  
25 section by adoption of a resolution and, as set forth in IC 5-1-14, may  
26 use any source of revenue to satisfy the obligation to the treasurer of  
27 state under this section. This section constitutes complete authority for  
28 the capital improvement board to issue obligations to the treasurer. If  
29 the capital improvement board fails to make any payments on the  
30 capital improvement board's obligation to the treasurer, the amount  
31 payable shall be withheld by the ~~auditor~~ of state **comptroller** from any  
32 other money payable to the capital improvement board. The amount  
33 withheld shall be transferred to the treasurer to the credit of the capital  
34 improvement board.

35 (f) Subject to subsection (g), if all principal and interest on the  
36 obligations issued by the capital improvement board under this section  
37 in calendar year 2009, are paid before July 1, 2015, the term of the  
38 obligations issued by the capital improvement board to the treasurer of  
39 state in calendar year 2010 is extended until 2025. The treasurer of  
40 state shall discharge any remaining unpaid interest on the obligation  
41 issued by the capital improvement board to the treasurer of state in  
42 2009, if the capital improvement board submits payment of the



1 principal amount to the treasurer of state before the stated final  
2 maturity of that obligation.

3 (g) This subsection applies if the capital improvement board before  
4 July 1, 2015, adopts a resolution:

5 (1) to establish a bid fund to be used to assist the capital  
6 improvement board, the Indianapolis Convention and Visitors  
7 Association (VisitIndy), or the Indiana Sports Corporation in  
8 securing conventions, sporting events, and other special events;  
9 and

10 (2) to designate that principal and interest payments that would  
11 otherwise be made on the obligation issued by the capital  
12 improvement board under this section in calendar year 2010 shall  
13 instead be deposited in the bid fund.

14 If the requirements of subdivisions (1) and (2) are satisfied and the  
15 capital improvement board deposits in the bid fund amounts equal to  
16 the principal and interests payments that would otherwise be made  
17 under the repayment schedule on the obligations issued by the capital  
18 improvement board under this section in calendar year 2010, the capital  
19 improvement board is not required to make those principal and  
20 interests payments to the treasurer of state at the time required under  
21 the repayment schedule. The amounts must be deposited in the bid  
22 fund not later than the time the principal and interest payments would  
23 otherwise be due to the treasurer of state under the repayment schedule.  
24 The state board of accounts shall examine the bid fund under IC 5-11-1  
25 to determine the amount of deposits made to the bid fund under this  
26 subsection and to ensure that the money deposited in the bid fund is  
27 used only for purposes authorized by this subsection. To the extent that  
28 the capital improvement board does not deposit in the bid fund an  
29 amount equal to a payment of principal and interest that would  
30 otherwise be due under the repayment schedule on the obligations  
31 issued by the capital improvement board under this section in calendar  
32 year 2010, the capital improvement board must make that payment of  
33 principal and interest to the treasurer of state as provided in this  
34 section. If the capital improvement board deposits in the bid fund  
35 amounts equal to the payments of principal and interest that would  
36 otherwise be due under the repayment schedule on the obligations  
37 issued by the capital improvement board under this section in calendar  
38 year 2010, the capital improvement board is only required to repay to  
39 the treasurer of state the principal amount of the obligation.

40 SECTION 140. IC 5-13-10.5-19, AS ADDED BY P.L.109-2019,  
41 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2024]: Sec. 19. (a) This section applies after July 1, 2025, if:

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- 1 (1) the:
- 2 (A) capital improvement board of managers; and
- 3 (B) a professional sports franchise that is part of the National
- 4 Basketball Association;
- 5 enter into a new agreement of at least twenty-five (25) years
- 6 before April 20, 2019;
- 7 (2) the increase in the tax rate imposed under IC 6-6-9.7-7(e) by
- 8 the city-county council continues in effect through December 31,
- 9 2040;
- 10 (3) the increase in the tax rate imposed under IC 6-9-13-2(c) by
- 11 the city-county council continues in effect through December 31,
- 12 2040; and
- 13 (4) the tax rate in effect under IC 6-9-8-3 is ten percent (10%).
- 14 (b) As used in this section, "capital improvement board" refers to a
- 15 capital improvement board of managers established under IC 36-10-9.
- 16 (c) As used in this section, "restricted deposits" refers to any amount
- 17 deposited into an excess revenues account established under an
- 18 agreement described in IC 5-1-17-28.
- 19 (d) For each state fiscal year beginning after June 30, 2025, and
- 20 ending before July 1, 2037, the state budget director shall, before
- 21 August 1, certify the amount of restricted deposits for the state fiscal
- 22 year to the treasurer of state.
- 23 (e) To qualify for an investment under this section, the capital
- 24 improvement board must submit a request to the treasurer of state in
- 25 the form and manner required by the treasurer of state. As part of the
- 26 request, the capital improvement board shall include the agreement
- 27 described in subsection (a)(1) and commit to repay the capital
- 28 improvement board's obligation to the treasurer of state from:
- 29 (1) all restricted deposits as restricted deposits are available to the
- 30 capital improvement board; and
- 31 (2) if, after the payment of all obligations owed by the capital
- 32 improvement board to the office of management and budget under
- 33 all subleases of capital improvements under IC 5-1-17-26, the
- 34 restricted deposits are insufficient to fully repay the capital
- 35 improvement board's obligation to the treasurer of state, each of
- 36 the following, which shall be transferred to the treasurer of state
- 37 until, in each case, the capital improvement board's obligation to
- 38 the treasurer of state is fully paid:
- 39 (A) All county supplemental auto rental excise tax revenues
- 40 collected under IC 6-6-9.7-7(b) and IC 6-6-9.7-7(c).
- 41 (B) All county innkeeper's tax revenues collected under
- 42 IC 6-9-8-3(b) and IC 6-9-8-3(c).



1 (C) All county food and beverage tax revenues collected under  
 2 IC 6-9-12-5(a) and IC 6-9-12-5(b).

3 If the capital improvement board fails to pay all of its obligations to the  
 4 treasurer of state when due, the remaining amount owed shall be  
 5 withheld by the ~~auditor of state~~ **comptroller** from any money available  
 6 to the capital improvement board. The amount withheld shall be  
 7 transferred to the treasurer of state to the credit of the capital  
 8 improvement board.

9 (f) If the capital improvement board makes a request under  
 10 subsection (e), after review by the state budget committee, the treasurer  
 11 of state shall approve the request and enter into an agreement with the  
 12 capital improvement board under this section.

13 (g) After the capital improvement board and the treasurer of state  
 14 enter into an agreement under subsection (f), and after determining that  
 15 restricted deposits have been deposited as described in subsection (e),  
 16 the treasurer of state shall invest or reinvest funds from the state  
 17 general fund in obligations issued by the capital improvement board.  
 18 The terms of each investment and the capital improvement board's  
 19 obligation must include the following items:

20 (1) The duration of the agreement may begin not earlier than July  
 21 1, 2025, and terminate no later than July 1, 2037.

22 (2) Before September 1 of each state fiscal year of the agreement,  
 23 the treasurer of state shall invest or reinvest funds from the state  
 24 general fund in obligations issued by the capital improvement  
 25 board in amounts requested by the capital improvement board but  
 26 not to exceed the amount of restricted deposits certified by the  
 27 budget director for the state fiscal year to the capital improvement  
 28 board and the amount shall be included in the capital  
 29 improvement board's obligation under this section.

30 (3) In no event may the amount invested or reinvested under  
 31 subdivision (2) exceed the excess of the amount then on deposit  
 32 in the excess revenues account described in subsection (c) over  
 33 the aggregate of any prior investments by the treasurer of state,  
 34 including any accrued and unpaid interest on the prior  
 35 investments by the treasurer of state, but not including the  
 36 principal amount on any prior investments that have been repaid  
 37 by the capital improvement board.

38 (4) The rate of interest shall be set by the treasurer of state, at a  
 39 rate then currently applicable to a United States Treasury note that  
 40 has payment terms that are substantially the same as the  
 41 obligation being issued by the capital improvement board.

42 (5) The capital improvement board shall pay its total obligation,



1 with interest, to the treasurer of state no later than June 30, 2040.

2 (h) The capital improvement board may issue obligations under this  
3 section by adoption of a resolution and, as set forth in IC 5-1-14, may  
4 use any source of revenue to satisfy the obligation to the treasurer of  
5 state under this section. This section constitutes complete authority for  
6 the capital improvement board to issue obligations to the treasurer of  
7 state.

8 (i) The capital improvement board's obligations to the treasurer of  
9 state entered into under this section shall not be considered debt for  
10 purposes of IC 36-1-15.

11 (j) This section expires on the later of:

12 (1) July 1, 2041; or

13 (2) the date on which all obligations owed by the capital  
14 improvement board to the treasurer of state under this section are  
15 paid in full.

16 SECTION 141. IC 5-13-12-2, AS AMENDED BY P.L.134-2012,  
17 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2024]: Sec. 2. (a) The board for depositories consists of the  
19 governor, the treasurer of state, the ~~auditor of state~~ **comptroller**, the  
20 chairperson of the department of financial institutions, the chief  
21 examiner of the state board of accounts, and four (4) appointed  
22 members. For appointments after June 30, 2010, one (1) member shall  
23 be appointed by the speaker of the house of representatives, one (1)  
24 member shall be appointed by the president pro tempore of the senate,  
25 and two (2) members shall be appointed by the governor. All appointed  
26 members must be residents of Indiana. The speaker of the house of  
27 representatives shall make the appointment to fill the first vacancy on  
28 the board, and the president pro tempore of the senate shall make the  
29 appointment to fill the second vacancy on the board that occurs after  
30 June 30, 2010. In making the governor's two (2) appointments, the  
31 governor shall assure that no more than two (2) of the four (4)  
32 appointees identify with the same political party. For appointments  
33 after June 30, 2010, all four (4) appointed members must be a chief  
34 executive officer or a chief financial officer of a depository at the time  
35 of the appointment if the depository is domiciled in Indiana. If the  
36 depository is not domiciled in Indiana, the appointee must be the most  
37 senior corporate officer of the depository with management or  
38 operational responsibility, or both, or the person designated to manage  
39 public funds for the depository that is located in Indiana. In making the  
40 governor's appointments, the governor shall provide for geographic  
41 representation of all regions of Indiana, including both urban and rural  
42 communities. In addition, the appointees must, at the time of the



1 appointment, be employed by the following depositories:

2 (1) One (1) member appointed by the governor who must be the  
3 chief executive officer or the chief financial officer of a  
4 depository that is a state chartered credit union.

5 (2) One (1) member appointed by the governor who must be  
6 employed by a depository that:

7 (A) is not a state chartered credit union; and

8 (B) has total deposits of less than two hundred fifty million  
9 dollars (\$250,000,000).

10 (3) The member appointed by the president pro tempore of the  
11 senate must be employed by a depository that:

12 (A) is not a state chartered credit union; and

13 (B) has total deposits of at least two hundred fifty million  
14 dollars (\$250,000,000) but less than one billion dollars  
15 (\$1,000,000,000).

16 (4) The member appointed by the speaker of the house of  
17 representatives must be employed by a depository that:

18 (A) is not a state chartered credit union; and

19 (B) has total deposits of at least one billion dollars  
20 (\$1,000,000,000).

21 Total deposits shall be determined using the depository's reported  
22 deposits based on the information contained in the most recent June  
23 30th FDIC Summary of Deposits, Market Share Selection for Indiana.

24 The term of an appointed member is four (4) years from the effective  
25 date of the member's appointment. Each appointed member holds  
26 office for the term of this appointment and serves after the expiration  
27 of that appointment until the member's successor is appointed and  
28 qualified. An appointed member may be reappointed if the individual  
29 satisfies the requirements of this subsection at the time of the  
30 reappointment. Any appointed member may be removed from office  
31 by, and at the pleasure of, the appointing authority.

32 (b) The officers of the board consist of a chairman, a  
33 secretary-investment manager, a vice chairman, and other officers the  
34 board determines to be necessary. The governor shall name a member  
35 of the board to serve as its chairman. The treasurer of state shall serve  
36 as the secretary-investment manager of the board. The board, by  
37 majority vote, shall elect the other officers. Officers, except the  
38 secretary-investment manager, shall be named or elected for one (1)  
39 year terms in January of each year. The members and officers of the  
40 board are not entitled to any compensation for their services but are  
41 entitled to reimbursement for actual and necessary expenses on the  
42 same basis as state employees.



1 (c) Five (5) members of the board constitute a quorum for the  
 2 transaction of business, and all actions of the board must be approved  
 3 by at least a simple majority of those members voting on each  
 4 individual business issue. The board may adopt, amend, or repeal  
 5 bylaws and rules for the conduct of its meetings and the number and  
 6 times of its meetings. The board shall hold a regular meeting at least  
 7 once semiannually and may hold other regular and special meetings as  
 8 prescribed in its rules. All meetings of the board are open to the public  
 9 under IC 5-14-1.5. However, the board shall discuss the following in  
 10 executive session:

11 (1) The financial strength of a particular financial institution.

12 (2) The collateral requirements of a particular financial  
 13 institution.

14 (3) Any other matters concerning a particular financial institution.

15 All records of the board are subject to public inspection under  
 16 IC 5-14-3. However, records regarding matters that are discussed in  
 17 executive session are confidential.

18 (d) Two (2) days notice of the time and place of all meetings to  
 19 determine and fix the assessment rate to be paid by depositories on  
 20 account of insurance on public funds or the establishment or  
 21 redetermination of the reserve for losses of the insurance fund shall be  
 22 given by one (1) publication in a newspaper of general circulation  
 23 printed and published in the city of Indianapolis. The time, place,  
 24 notice, and waiver requirements for the members of the board for all  
 25 meetings shall be determined by its rules. The secretary-investment  
 26 manager of the board shall enter the board's proceedings at length in a  
 27 record provided for that purpose, and the records of the proceedings  
 28 shall be approved and signed respectively by the chairman or vice  
 29 chairman and attested by the secretary-investment manager.

30 SECTION 142. IC 5-13-13-1 IS AMENDED TO READ AS  
 31 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) Whenever any  
 32 depository becomes a closed depository, the board shall, as soon as  
 33 possible and upon the conditions prescribed in this section, make  
 34 payment from the insurance fund to the proper public officers of all  
 35 public funds that were deposited in the closed depository in the manner  
 36 required by this article. These payments shall be made only to the  
 37 extent the public funds are not covered by insurance of any federal  
 38 deposit insurance agency.

39 (b) For the purpose of determining the sums to be paid on account  
 40 of public funds in any closed depository, the department of financial  
 41 institutions shall ascertain the amount of public funds on deposit in any  
 42 closed depository as disclosed by the records, and certify the amounts



1 to the attorney general, ~~auditor of state~~ **comptroller**, the several public  
 2 officers who have public funds on deposit, and the board for  
 3 depositories, which then constitutes a claim on the fund. The  
 4 certification shall be made within twenty (20) days after its special  
 5 representative has taken charge of the business and property of any  
 6 closed depository, or the receiver of any national banking association  
 7 or state chartered state banks within twenty (20) days after  
 8 appointment.

9 (c) Within ten (10) days after the receipt of a certification under  
 10 subsection (b), the several public officers who have public funds on  
 11 deposit in the closed depository shall furnish to the attorney general  
 12 and the ~~auditor of state~~ **comptroller**:

- 13 (1) verified statements of the amount of the public funds on  
 14 deposit in the closed depository, as disclosed by their records;
- 15 (2) certified copies of the resolution or resolutions under which  
 16 the deposits were made; and
- 17 (3) any other information requested by the attorney general and  
 18 the ~~auditor of state~~ **comptroller**.

19 SECTION 143. IC 5-13-13-2 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) After the receipt  
 21 of the certificate and statements required by section 1 of this chapter,  
 22 the attorney general and the ~~auditor of state~~ **comptroller** shall ascertain  
 23 and fix the amount of public funds in the closed depository deposited  
 24 in the manner required by this article. The amount of public funds  
 25 deposited contrary to the requirements of this article are not insured by  
 26 this article.

27 (b) The attorney general and the ~~auditor of state~~ **comptroller** shall,  
 28 within sixty (60) days after the receipt of the certificate and statements,  
 29 send a copy of their decision by registered mail to the several public  
 30 officers who have filed statements and to the department of financial  
 31 institutions, or to the receiver if the closed depository is a national  
 32 banking association.

33 (c) The department of financial institutions or the receiver shall  
 34 cause notice of the decision to be published by one (1) publication in  
 35 a newspaper of general circulation in the county where the closed  
 36 depository is situated. This notice must be under the heading "Notice  
 37 to Depositors of \_\_\_\_\_" (inserting the name of the closed  
 38 depository). The costs of the publication shall be charged to the  
 39 liquidation expense of the closed depository.

40 (d) Except as otherwise provided in this chapter, the decision of the  
 41 attorney general and the ~~auditor of state~~ **comptroller**, if they agree, is  
 42 final, and has the same force as a final judgment of a court. However,





1 if any depositor of the closed depository, within ten (10) days after the  
 2 publication of the notice required by this section, files objections to that  
 3 decision in writing in any court competent to determine matters  
 4 concerning the closed depository, the ~~auditor of state~~ **comptroller** shall  
 5 withhold payment of the claim until the objections are determined by  
 6 the court.

7 (e) If the attorney general and ~~auditor of state~~ **comptroller** do not  
 8 send a copy of their decision to the department of financial institutions  
 9 or to the receiver of the national banking association within the time  
 10 required by this section, or if objections in writing are made as  
 11 provided in this section, the department of financial institutions or any  
 12 receiver or any treasurer or other person having funds on deposit in the  
 13 closed depository may petition any court competent to hear and  
 14 determine matters pertaining to the liquidation of the closed depository  
 15 and to determine the amount of public funds deposited in the manner  
 16 required by this chapter. The court shall, without delay, hear and  
 17 determine the issues presented by the petition and enter judgment  
 18 accordingly.

19 SECTION 144. IC 5-13-13-3 IS AMENDED TO READ AS  
 20 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Whenever the  
 21 decision of the attorney general and ~~auditor of state~~ **comptroller** has  
 22 become final, or whenever a court of competent jurisdiction as  
 23 provided in section 2 of this chapter has determined the amount  
 24 payable from the insurance fund on account of public funds deposited  
 25 in the closed depository, the board for depositories shall, subject to  
 26 IC 5-13-12-8(c), cause the amount to be paid to the treasurer or public  
 27 officer out of the insurance fund.

28 (b) After payment is made under subsection (a), the board, on behalf  
 29 of the public deposit insurance fund, is then subrogated to all of the  
 30 right, title, and interest of the depositor of the public funds for the  
 31 amount of the depository's claim against any federal deposit insurance  
 32 agency and against the closed depository. The board is so subrogated  
 33 to the extent that the insurance fund has paid the loss not reimbursed  
 34 by the insurance. The board is entitled to share in the distribution of the  
 35 assets of the closed depository on the basis ratably with other  
 36 depositories, but the insurance fund shall be paid in full before any  
 37 distribution is made on account of public funds not insured under the  
 38 terms of this chapter. The board shall pay any sum or sums received  
 39 from any distribution into the insurance fund.

40 SECTION 145. IC 5-14-1.5-7.5, AS ADDED BY P.L.134-2012,  
 41 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 7.5. (a) This section applies only to an individual



- 1 who is:
- 2 (1) an officer of a public agency; or
- 3 (2) employed in a management level position with a public
- 4 agency.
- 5 (b) If an individual with the specific intent to violate the law fails to
- 6 perform a duty imposed on the individual under this chapter by:
- 7 (1) failing to give proper notice of a regular meeting, special
- 8 meeting, or executive session;
- 9 (2) taking final action outside a regular meeting or special
- 10 meeting;
- 11 (3) participating in a secret ballot during a meeting;
- 12 (4) discussing in an executive session subjects not eligible for
- 13 discussion in an executive session;
- 14 (5) failing to prepare a memorandum of a meeting as required by
- 15 section 4 of this chapter; or
- 16 (6) participating in at least one (1) gathering of a series of
- 17 gatherings under section 3.1 of this chapter;
- 18 the individual and the public agency are subject to a civil penalty under
- 19 subsection (f).
- 20 (c) A civil penalty may only be imposed as part of an action filed
- 21 under section 7 of this chapter. A court may not impose a civil penalty
- 22 under this section unless the public access counselor has issued an
- 23 advisory opinion:
- 24 (1) to the complainant and the public agency;
- 25 (2) that finds that the individual or public agency violated this
- 26 chapter; and
- 27 (3) before the action under section 7 of this chapter is filed.
- 28 Nothing in this section prevents both the complainant and the public
- 29 agency from requesting an advisory opinion from the public access
- 30 counselor.
- 31 (d) It is a defense to the imposition of a civil penalty under this
- 32 section that the individual failed to perform a duty under subsection (b)
- 33 in reliance on either of the following:
- 34 (1) An opinion of the public agency's legal counsel.
- 35 (2) An opinion of the attorney general.
- 36 (e) Except as provided in subsection (i), in an action filed under
- 37 section 7 of this chapter, a court may impose a civil penalty against one
- 38 (1) or more of the following:
- 39 (1) The individual named as a defendant in the action.
- 40 (2) The public agency named as a defendant in the action.
- 41 (f) The court may impose against each defendant listed in
- 42 subsection (c) the following civil penalties:



- 1 (1) Not more than one hundred dollars (\$100) for the first  
 2 violation.
- 3 (2) Not more than five hundred dollars (\$500) for each additional  
 4 violation.
- 5 A civil penalty imposed under this section is in addition to any other  
 6 civil or criminal penalty imposed. However, in any one (1) action  
 7 brought under section 7 of this chapter, a court may impose only one  
 8 (1) civil penalty against an individual, even if the court finds that the  
 9 individual committed multiple violations. This subsection does not  
 10 preclude a court from imposing another civil penalty against an  
 11 individual in a separate action, but an individual may not be assessed  
 12 more than one (1) civil penalty in any one (1) action brought under this  
 13 section.
- 14 (g) A court shall distribute monthly to the ~~auditor~~ of state  
 15 **comptroller** any penalties collected under this section for deposit in  
 16 the education fund established by IC 5-14-4-14.
- 17 (h) An individual is personally liable for a civil penalty imposed on  
 18 the individual under this section. A civil penalty imposed against a  
 19 public agency under this section shall be paid from the public agency's  
 20 budget.
- 21 (i) If an officer of a public agency directs an individual who is  
 22 employed in a management level position to fail to give proper notice  
 23 as described in subsection (b)(1), the management level employee is  
 24 not subject to civil penalties under subsection (f).
- 25 SECTION 146. IC 5-14-3-3.5, AS AMENDED BY P.L.43-2021,  
 26 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 27 JULY 1, 2024]: Sec. 3.5. (a) As used in this section, "state agency" has  
 28 the meaning set forth in IC 4-13-1-1. The term does not include the  
 29 office of the following elected state officials:
- 30 (1) Secretary of state.  
 31 (2) ~~Auditor.~~ **State comptroller.**  
 32 (3) Treasurer.  
 33 (4) Attorney general.
- 34 However, each state office described in subdivisions (1) through (4)  
 35 and the judicial department of state government may use the computer  
 36 gateway administered by the office of technology established by  
 37 IC 4-13.1-2-1, subject to the requirements of this section.
- 38 (b) As an additional means of inspecting and copying public  
 39 records, a state agency may provide enhanced access to public records  
 40 maintained by the state agency.
- 41 (c) If the state agency has entered into a contract with a third party  
 42 under which the state agency provides enhanced access to the person



1 through the third party's computer gateway or otherwise, all of the  
2 following apply to the contract:

3 (1) The contract between the state agency and the third party must  
4 provide for the protection of public records in accordance with  
5 subsection (d).

6 (2) The contract between the state agency and the third party may  
7 provide for the payment of a reasonable fee to the state agency by  
8 either:

9 (A) the third party; or  
10 (B) the person.

11 (d) A contract required by this section must provide that the person  
12 and the third party will not engage in the following:

13 (1) Unauthorized enhanced access to public records.  
14 (2) Unauthorized alteration of public records.  
15 (3) Disclosure of confidential public records.

16 (e) A state agency shall provide enhanced access to public records  
17 only through the computer gateway administered by the office of  
18 technology.

19 SECTION 147. IC 5-14-3-9.5, AS ADDED BY P.L.134-2012,  
20 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2024]: Sec. 9.5. (a) This section does not apply to any matter  
22 regarding:

23 (1) the work product of the legislative services agency under  
24 personnel rules approved by the legislative council; or  
25 (2) the work product of individual members and the partisan staffs  
26 of the general assembly.

27 (b) As used in subsections (c) through (k), "individual" means:

28 (1) an officer of a public agency; or  
29 (2) an individual employed in a management level position with  
30 a public agency.

31 (c) If an individual:

32 (1) continues to deny a request that complies with section 3(b) of  
33 this chapter for inspection or copying of a public record after the  
34 public access counselor has issued an advisory opinion:  
35 (A) regarding the request for inspection or copying of the  
36 public record; and  
37 (B) that instructs the public agency to allow access to the  
38 public record; and  
39 (2) denies the request with the specific intent to unlawfully  
40 withhold a public record that is subject to disclosure under this  
41 chapter;

42 the individual and the public agency employing the individual are



- 1 subject to a civil penalty under subsection (h).  
 2 (d) If an individual intentionally charges a copying fee that the  
 3 individual knows exceeds the amount set by statute, fee schedule,  
 4 ordinance, or court order, the individual is subject to a civil penalty  
 5 under subsection (h).  
 6 (e) A civil penalty may only be imposed as part of an action filed  
 7 under section 9 of this chapter. A court may not impose a civil penalty  
 8 under this section unless the public access counselor has issued an  
 9 advisory opinion:  
 10 (1) to the complainant and the public agency;  
 11 (2) that instructs the public agency to allow access to the public  
 12 record; and  
 13 (3) before the action under section 9 of this chapter is filed.  
 14 Nothing in this section prevents both the person requesting the public  
 15 record and the public agency from requesting an advisory opinion from  
 16 the public access counselor.  
 17 (f) It is a defense to the imposition of a civil penalty under this  
 18 section that the individual denied access to a public record in reliance  
 19 on either of the following:  
 20 (1) An opinion of the public agency's legal counsel.  
 21 (2) An opinion of the attorney general.  
 22 (g) A court may impose a civil penalty for a violation under  
 23 subsection (c) against one (1) or more of the following:  
 24 (1) The individual named as a defendant in the action.  
 25 (2) The public agency named as a defendant in the action.  
 26 (h) In an action under this section, a court may impose the following  
 27 civil penalties:  
 28 (1) Not more than one hundred dollars (\$100) for the first  
 29 violation.  
 30 (2) Not more than five hundred dollars (\$500) for each additional  
 31 violation.  
 32 A civil penalty imposed under this section is in addition to any other  
 33 civil or criminal penalty imposed. However, in any one (1) action  
 34 brought under this section, a court may impose only one (1) civil  
 35 penalty against an individual, even if the court finds that the individual  
 36 committed multiple violations. This subsection does not preclude a  
 37 court from imposing another civil penalty against an individual in a  
 38 separate action, but an individual may not be assessed more than one  
 39 (1) civil penalty in any one (1) action brought under this section.  
 40 (i) A court shall distribute monthly to the ~~auditor~~ of state  
 41 **comptroller** any penalties collected under this section for deposit in  
 42 the education fund established by IC 5-14-4-14.



1 (j) An individual is personally liable for a civil penalty imposed on  
 2 the individual under this section. A civil penalty imposed against a  
 3 public agency under this section shall be paid from the public agency's  
 4 budget.

5 (k) If an officer of a public agency directs an individual who is  
 6 employed in a management level position to deny a request as  
 7 described in subsection (c)(1), the management level employee is not  
 8 subject to civil penalties under subsection (h).

9 SECTION 148. IC 5-14-3.5-2, AS AMENDED BY P.L.87-2022,  
 10 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 2. (a) The ~~auditor of state~~ **comptroller**, working  
 12 with the office of technology established by IC 4-13.1-2-1, or another  
 13 organization that is part of a state educational institution, and the office  
 14 of management and budget established by IC 4-3-22-3, shall post on  
 15 the Indiana transparency ~~Internet web site~~ **website** the following data:

- 16 (1) A listing of state expenditures and fund balances, including
- 17 expenditures for contracts, grants, and leases.
- 18 (2) A listing of state owned real and personal property that has a
- 19 value of more than twenty thousand dollars (\$20,000).

20 The ~~web site~~ **website** must be electronically searchable by the public  
 21 and must be intuitive to users of the ~~web site~~ **website**.

22 (b) The data base must include for each state agency:

- 23 (1) the amount, date, payer, and payee of expenditures;
- 24 (2) a listing of state expenditures by:
  - 25 (A) personal services;
  - 26 (B) other operating expenses; or
  - 27 (C) total operating expenses;
 28 to reflect how the funds were appropriated in the state budget act;
- 29 (3) a listing of state fund balances;
- 30 (4) a listing of property owned by the state; and
- 31 (5) the information report required under IC 4-12-1-21(c).

32 (c) The data base must include for each state educational institution  
 33 a listing of the annual salaries for employees of the state educational  
 34 institution.

35 SECTION 149. IC 5-14-3.5-3, AS ADDED BY P.L.172-2011,  
 36 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2024]: Sec. 3. The ~~auditor of state~~ **comptroller** may enhance  
 38 and organize the presentation of the information through the use of  
 39 graphic representations.

40 SECTION 150. IC 5-14-3.5-4, AS ADDED BY P.L.172-2011,  
 41 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 4. (a) The ~~auditor of state~~ **comptroller** may not



1 allow public access under this section to:

- 2 (1) a payee's address;  
 3 (2) personal information that is protected under state or federal  
 4 law or rule; or  
 5 (3) information that is protected as a trade secret under state or  
 6 federal law or by rule.

7 (b) The ~~auditor of~~ state **comptroller** may make information  
 8 protected under subsection (a) available in an aggregate format only.

9 SECTION 151. IC 5-14-3.5-6, AS AMENDED BY P.L.177-2013,  
 10 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 6. To the extent any information required to be in  
 12 the data base is collected or maintained by a state agency or state  
 13 educational institution, the state agency or state educational institution  
 14 shall provide that information to the ~~auditor of~~ state **comptroller** for  
 15 inclusion in the data base.

16 SECTION 152. IC 5-14-3.5-7, AS ADDED BY P.L.172-2011,  
 17 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2024]: Sec. 7. The ~~auditor of~~ state **comptroller** may not  
 19 charge a fee for access to the data base.

20 SECTION 153. IC 5-14-3.5-8, AS ADDED BY P.L.172-2011,  
 21 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2024]: Sec. 8. Except as provided in section 9 of this chapter,  
 23 a state agency shall cooperate with and provide information to the  
 24 ~~auditor of~~ state **comptroller** as necessary to implement and administer  
 25 this chapter.

26 SECTION 154. IC 5-14-3.5-10, AS ADDED BY P.L.172-2011,  
 27 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 10. The office of technology established by  
 29 IC 4-13.1-2-1 shall work with the ~~auditor of~~ state **comptroller** to  
 30 include a link on the ~~Internet web site~~ **website** established under this  
 31 chapter to the ~~Internet web site~~ **website** of each ~~Internet web site~~  
 32 **website** operated by:

- 33 (1) the state; or  
 34 (2) a state agency.

35 SECTION 155. IC 5-14-3.5-12, AS ADDED BY P.L.172-2011,  
 36 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2024]: Sec. 12. The ~~auditor of~~ state **comptroller** and the  
 38 office of technology shall initially complete the design of the ~~Internet~~  
 39 ~~web site~~ **website** and establish and post the information required under  
 40 this chapter for all state agencies.

41 SECTION 156. IC 5-14-3.5-14, AS ADDED BY P.L.172-2011,  
 42 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 14. In order to comply with this chapter, the  
 2 ~~auditor~~ **state comptroller** may require that forms required to be  
 3 submitted under this chapter be submitted in an electronic format.

4 SECTION 157. IC 5-17-5-3 IS AMENDED TO READ AS  
 5 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) The ~~auditor~~ **of**  
 6 state **comptroller** shall pay a late payment penalty on behalf of any  
 7 state agency required to pay late payment penalties under this chapter.  
 8 The ~~auditor~~ **of** state **comptroller** shall pay the penalties from funds  
 9 designated for administrative costs of the agency receiving the public  
 10 works, personal services, goods and services, equipment, or travel. The  
 11 penalties may not be paid from other funds of the state.

12 (b) Any late payment penalty that remains unpaid at the end of any  
 13 thirty (30) day period shall be added to the principal amount of the debt  
 14 and, thereafter, penalties shall accrue on that amount.

15 (c) In instances where a claim is filled out incorrectly, or where  
 16 there is any defect or impropriety in a claim submitted, the ~~auditor~~ **of**  
 17 state **comptroller**, any division of the Indiana department of  
 18 administration that accepts claims for payment, or a political  
 19 subdivision, as appropriate, shall contact the vendor within ten (10)  
 20 days. An error on the vendor's claim, if corrected within five (5)  
 21 business days of being so contacted, may not result in the vendor being  
 22 paid late.

23 SECTION 158. IC 5-17-5-5 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The ~~auditor~~ **of**  
 25 state **comptroller** shall prepare a list that:

- 26 (1) identifies each state agency that has paid, or on whose behalf  
 27 the ~~auditor~~ **of** state **comptroller** has paid, a late payment penalty  
 28 under this chapter; and  
 29 (2) states the sum paid by the agency or by the ~~auditor~~ **of** state  
 30 **comptroller** on behalf of the agency during the preceding year.

31 (b) The ~~auditor~~ **of** state **comptroller** shall submit the list prepared  
 32 under subsection (a) to:

- 33 (1) the governor; and  
 34 (2) the budget agency;

35 before August 1 of each year.

36 SECTION 159. IC 5-28-8-7, AS AMENDED BY P.L.74-2020,  
 37 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 7. The ~~auditor~~ **of** state **comptroller** shall draw  
 39 warrants on the treasurer of state in payment of properly prepared  
 40 vouchers signed by the secretary of commerce or the secretary of  
 41 commerce's designee.

42 SECTION 160. IC 5-28-8-10, AS ADDED BY P.L.4-2005,





1 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 10. (a) A qualified entity may apply to the  
3 corporation for a loan from the fund to be used for economic  
4 development programs.

5 (b) An amount loaned to a qualified entity is an obligation of the  
6 qualified entity and shall be repaid to the corporation within a time to  
7 be fixed by the corporation, not to exceed three (3) years.

8 (c) The corporation shall determine interest rates for the loans to be  
9 made under this section.

10 (d) Final disbursements of money under this section must be made  
11 with the approval of the state board of finance.

12 (e) If a qualified entity fails to make repayment of money loaned  
13 under this section, the amount payable may be:

- 14 (1) withheld by the ~~auditor of state~~ **comptroller** from money
- 15 payable to the qualified entity and transferred to the fund; or
- 16 (2) recovered in an action by the state on relation of the
- 17 corporation, prosecuted by the attorney general, in the circuit or
- 18 superior court of the county in which the qualified entity is
- 19 located.

20 SECTION 161. IC 5-28-9-10, AS ADDED BY P.L.4-2005,  
21 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2024]: Sec. 10. (a) Two million dollars (\$2,000,000) in the  
23 industrial development fund does not revert to the state general fund  
24 but constitutes a revolving fund to be used exclusively for the purpose  
25 of this chapter. The corporation, subject to the approval of the state  
26 board of finance, may order the ~~auditor of state~~ **comptroller** to make  
27 an approved loan from the revolving fund to a qualified entity  
28 (including the purchase of bonds of the qualified entity), a small  
29 business investment company, or a minority enterprise small business  
30 investment company.

31 (b) A qualified entity may borrow funds from the corporation under  
32 this chapter and shall use the loan proceeds to institute and administer  
33 an approved industrial development program. The combined amount  
34 of outstanding loans to any one (1) program may not exceed one  
35 million dollars (\$1,000,000). However, the one million dollar  
36 (\$1,000,000) restriction in this subsection does not apply to an  
37 approved industrial development program in an economic development  
38 district established by a qualified entity under IC 6-1.1-39. A loan  
39 made under this chapter to an economic development commission is  
40 not a loan to or an obligation of the qualified entity that formed the  
41 commission, if the repayment of the loan is limited to a specified  
42 revenue source under section 15 of this chapter.



1 (c) A small business investment company or a minority enterprise  
 2 small business investment company may use the loan proceeds for any  
 3 lawful purpose.

4 (d) Notwithstanding any other law (including IC 5-1-11), the loan  
 5 to a qualified entity under this section may be directly negotiated with  
 6 the corporation without public sale of bonds or other evidences of  
 7 indebtedness of the qualified entity.

8 SECTION 162. IC 5-28-9-17, AS ADDED BY P.L.4-2005,  
 9 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 17. (a) If a qualified entity fails to make  
 11 repayment of money lent under this chapter or is in any way indebted  
 12 to the industrial development fund for any amounts incurred or  
 13 accrued, the amount payable may be:

14 (1) withheld by the ~~auditor~~ of state **comptroller**, as set forth in the  
 15 loan agreement with the qualified entity, from any money payable  
 16 to the qualified entity and transferred to the fund; or

17 (2) recovered in an action by the state on relation of the  
 18 corporation, prosecuted by the attorney general, in the circuit or  
 19 superior court of the county in which the qualified entity is  
 20 located.

21 (b) If a small business investment company or a minority enterprise  
 22 small business investment company fails to make repayment of money  
 23 lent under this chapter or is in any way indebted to the industrial  
 24 development fund for any amounts incurred or accrued, the amount  
 25 payable may be recovered in an action by the state on relation of the  
 26 company, prosecuted by the attorney general, in the circuit or superior  
 27 court of the county in which the small business investment company or  
 28 minority enterprise small business investment company is located.

29 SECTION 163. IC 5-28-25-5, AS ADDED BY P.L.4-2005,  
 30 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2024]: Sec. 5. (a) The secretary of commerce, subject to the  
 32 approval of the governor and budget director, may direct the ~~auditor~~ of  
 33 state **comptroller** to make an approved grant from the fund to an  
 34 eligible entity.

35 (b) The money granted must be used by the recipient to institute and  
 36 administer an approved industrial development program.

37 SECTION 164. IC 6-1.1-8-20, AS AMENDED BY P.L.255-2017,  
 38 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2024]: Sec. 20. (a) If a public utility company does not file a  
 40 statement with the department of local government finance on or before  
 41 the date prescribed under section 19 of this chapter, the company shall  
 42 pay a penalty of one hundred dollars (\$100) per day for each day that



1 the statement is late. However, a penalty under this subsection may not  
 2 exceed one thousand dollars (\$1,000). A public utility company shall  
 3 remit a penalty for which the public utility company is liable under this  
 4 subsection to the department of state revenue.

5 (b) The department of local government finance shall notify the  
 6 attorney general and the department of state revenue if a public utility  
 7 company fails to file a statement on or before the due date. The  
 8 attorney general shall then bring an action in the name of this state to  
 9 collect the penalty due under this section.

10 (c) The state ~~auditor~~ **comptroller** shall deposit amounts collected  
 11 under this section in the state treasury for credit to the state general  
 12 fund.

13 SECTION 165. IC 6-1.1-8-37 IS AMENDED TO READ AS  
 14 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 37. (a) If:

15 (1) the department of local government finance's reassessment of  
 16 distributable property is less than the department's original  
 17 assessment; or

18 (2) the Indiana board's reassessment of distributable property is  
 19 less than the department's original assessment;

20 the auditor of each affected county shall compute the tax refund, if any,  
 21 which is due the public utility company. The county auditor shall then  
 22 issue a warrant to the company for the amount of the refund due, and  
 23 the county treasurer shall pay the warrant, without an appropriation for  
 24 the disbursement.

25 (b) If:

26 (1) the department of local government finance's reassessment of  
 27 distributable property is greater than the department's original  
 28 assessment; or

29 (2) the Indiana board's reassessment of distributable property is  
 30 greater than the department's original assessment;

31 the auditor of each affected county shall enter the difference as an  
 32 assessment of omitted property. The county auditor shall compute and  
 33 the county treasurer shall collect the additional tax due in ~~he the~~ same  
 34 manner that taxes on omitted property are computed and ~~collect-~~  
 35 **collected**. However, the county officials may not charge penalty or  
 36 interest on the additional tax due unless the public utility company does  
 37 not pay the tax within thirty (30) days after the date notice of the  
 38 additional tax due is given to the company.

39 (c) The accounts of the various taxing units shall be credited or  
 40 charged with each unit's proportionate share of additional taxes  
 41 collected and refunds made under this section.

42 SECTION 166. IC 6-1.1-8.1-1, AS ADDED BY P.L.236-2023,



1 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 1. This ~~section~~ **chapter** applies to assessment  
3 dates after December 31, 2022.

4 SECTION 167. IC 6-1.1-15-1.1, AS AMENDED BY P.L.236-2023,  
5 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2024]: Sec. 1.1. (a) A taxpayer may appeal an assessment of  
7 a taxpayer's tangible property by filing a notice in writing with the  
8 township assessor, or the county assessor if the township is not served  
9 by a township assessor. Except as provided in subsections (e) and (h),  
10 an appeal under this section may raise any claim of an error related to  
11 the following:

- 12 (1) The assessed value of the property.
- 13 (2) The assessment was against the wrong person.
- 14 (3) The approval denial or omission of a deduction, credit,  
15 exemption, abatement, or tax cap.
- 16 (4) A clerical, mathematical, or typographical mistake.
- 17 (5) The description of the real property.
- 18 (6) The legality or constitutionality of a property tax or  
19 assessment.

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

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

- 26 (1) For assessments before January 1, 2019, the earlier of:  
27 (A) forty-five (45) days after the date on which the notice of  
28 assessment is mailed by the county; or  
29 (B) forty-five (45) days after the date on which the tax  
30 statement is mailed by the county treasurer, regardless of  
31 whether the assessing official changes the taxpayer's  
32 assessment.
- 33 (2) For assessments of real property, after December 31, 2018, the  
34 earlier of:  
35 (A) June 15 of the assessment year, if the notice of assessment  
36 is mailed by the county before May 1 of the assessment year;  
37 or  
38 (B) June 15 of the year in which the tax statement is mailed by  
39 the county treasurer, if the notice of assessment is mailed by  
40 the county on or after May 1 of the assessment year.
- 41 (3) For assessments of personal property, forty-five (45) days after  
42 the date on which the county mails the notice under



- 1 IC 6-1.1-3-20.
- 2 A taxpayer may appeal an error in the assessment under subsection  
3 (a)(2), (a)(3), (a)(4), (a)(5), or (a)(6) not later than three (3) years after  
4 the taxes were first due.
- 5 (c) Except as provided in subsection (d), an appeal under this  
6 section applies only to the tax year corresponding to the tax statement  
7 or other notice of action.
- 8 (d) An appeal under this section applies to a prior tax year if a  
9 county official took action regarding a prior tax year, and such action  
10 is reflected for the first time in the tax statement. A taxpayer who has  
11 timely filed a written notice of appeal under this section may be  
12 required to file a petition for each tax year, and each petition filed later  
13 must be considered timely.
- 14 (e) A taxpayer may not appeal under this section any claim of error  
15 related to the following:
- 16 (1) The denial of a deduction, exemption, abatement, or credit if  
17 the authority to approve or deny is not vested in the county board,  
18 county auditor, county assessor, or township assessor.
- 19 (2) The calculation of interest and penalties.
- 20 (3) A matter under subsection (a) if a separate appeal or review  
21 process is statutorily prescribed.
- 22 However, a claim may be raised under this section regarding the  
23 omission or application of a deduction approved by an authority other  
24 than the county board, county auditor, county assessor, or township  
25 assessor.
- 26 (f) The filing of a written notice under this section constitutes a  
27 request by the taxpayer for a preliminary informal meeting with the  
28 township assessor, or the county assessor if the township is not served  
29 by a township assessor.
- 30 (g) A county or township official who receives a written notice  
31 under this section shall forward the notice to:
- 32 (1) the county board; and  
33 (2) the county auditor, if the taxpayer raises a claim regarding a  
34 matter that is in the discretion of the county auditor.
- 35 (h) A taxpayer may not raise any claim in an appeal under this  
36 section related to the legality or constitutionality of:
- 37 (1) a user fee (as defined in IC 33-23-1-10.5);  
38 (2) any other charge, fee, or rate imposed by a political  
39 subdivision under any other law; or  
40 (3) any tax imposed by a political subdivision other than a  
41 property tax.
- 42 (i) This subsection applies only to an appeal based **on** a claim of



1 error in the determination of property that is or is not eligible for a  
 2 standard homestead deduction under IC 6-1.1-12-37 and only for an  
 3 assessment date occurring before January 1, 2024. A taxpayer may  
 4 appeal an error in the assessment of property as described in this  
 5 subsection any time after the official's action, but not later than one (1)  
 6 year after the date on which the property that is the subject of the  
 7 appeal was assessed.

8 SECTION 168. IC 6-1.1-15-1.2, AS AMENDED BY P.L.236-2023,  
 9 SECTION 26, AND AS AMENDED BY P.L.239-2023, SECTION 3,  
 10 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 11 [EFFECTIVE JULY 1, 2024]: Sec. 1.2. (a) A county or township  
 12 official who receives a written notice under section 1.1 of this chapter  
 13 shall schedule, at a time during business hours that is convenient to the  
 14 taxpayer, a preliminary informal meeting with the taxpayer in order to  
 15 resolve the appeal. If the taxpayer raises a claim regarding a matter that  
 16 is in the discretion of the county auditor, the informal meeting must  
 17 include the county auditor. At the preliminary informal meeting, in  
 18 order to facilitate understanding and the resolution of disputed issues:

- 19 (1) a county or township official;
- 20 (2) the county auditor, if the matter is in the discretion of the
- 21 county auditor; and
- 22 (3) the taxpayer;

23 shall exchange the information that each party is relying on at the time  
 24 of the preliminary informal meeting to support the party's respective  
 25 position on each disputed issue concerning the assessment or  
 26 deduction. If additional information is obtained by the county or  
 27 township official, the county auditor, or the taxpayer after the  
 28 preliminary informal meeting and before the hearing held by the county  
 29 board, the party obtaining the information shall provide the information  
 30 to the other party. If the county or township official, the county auditor,  
 31 or the taxpayer obtains additional information and provides the  
 32 information to the other party for the first time at the hearing held by  
 33 the county board, the county board, unless waived by the receiving  
 34 party, shall continue the hearing until a future hearing date of the  
 35 county board so that the receiving party has an opportunity to review  
 36 all the information that the offering party is relying on to support the  
 37 offering party's positions on the disputed issues concerning the  
 38 assessment or deduction.

39 (b) The official shall report on a form prescribed by the department  
 40 of local government finance the results of the informal meeting. If the  
 41 taxpayer and the official agree on the resolution of all issues in the  
 42 appeal, the report shall state the agreed resolution of the matter and be



1 signed by the official and the taxpayer. If an informal meeting is not  
2 held, or the informal meeting is unsuccessful, the official shall report  
3 those facts on the form. The official shall forward the report on the  
4 informal meeting to the county board.

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

11 (d) The county board, upon receipt of a written notice under section  
12 1.1 of this chapter, shall hold a hearing on the appeal not later than one  
13 hundred eighty (180) days after the filing date of the written notice.  
14 The county board shall, by mail, give at least thirty (30) days notice of  
15 the date, time, and place fixed for the hearing to the taxpayer, the  
16 county or township official with whom the taxpayer filed the written  
17 notice, and the county auditor. If the county board has notice that the  
18 taxpayer is represented by a third person, any hearing notice shall be  
19 mailed to the representative.

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

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

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

31 (h) If a taxpayer appeals the assessment of tangible property under  
32 section 1.1 of this chapter, the taxpayer is not required to have an  
33 appraisal of the property in order to initiate the appeal or prosecute the  
34 appeal. *If the taxpayer presents an appraisal to the county board that:*

35 *(1) is prepared by a certified appraiser in compliance with the*  
36 *Uniform Standards of Professional Appraisal Practice to*  
37 *determine the market value in use;*

38 *(2) is addressed to the property owner or the assessor's office;*

39 *(3) is commissioned for the purpose of the assessment appeal;*

40 *and*

41 *(4) has an effective date that is the same date as the date of the*  
42 *assessment that is the subject of the appeal;*



1 *the value of the property contained in the appraisal is presumed to be*  
 2 *correct. If the county board disagrees with the taxpayer's appraisal,*  
 3 *the county board may seek review of the appraisal by a third party*  
 4 *independent certified appraiser or obtain an independent appraisal*  
 5 *report conducted by a certified appraiser in compliance with the*  
 6 *Uniform Standards of Professional Appraisal Practice. If the county*  
 7 *board's appraisal differs from the taxpayer's appraisal, the county*  
 8 *board shall weigh the evidence and determine the true tax value of the*  
 9 *property based on the totality of the probative evidence before the*  
 10 *county board. The county board's determination of the property's true*  
 11 *tax value may be higher or lower than the assessment but may not be*  
 12 *lower than the lowest appraisal presented to or obtained by the county*  
 13 *board, or higher than the highest appraisal presented to or obtained*  
 14 *by the county board. After the assignment of value, the parties shall*  
 15 *retain their rights to appeal the assessment or assessments to the*  
 16 *Indiana board, which must hear the appeal de novo.*

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

26 (j) The county board shall determine the assessment by motion and  
 27 majority vote. *Except as provided in subsection (m)*, a county board  
 28 may, based on the evidence before it, increase an assessment. The  
 29 county board shall issue a written decision. Written notice of the  
 30 decision shall be given to the township official, county official, county  
 31 auditor, and the taxpayer.

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

36 (l) The county assessor may assess a penalty of fifty dollars (\$50)  
 37 against the taxpayer if the taxpayer or representative fails to appear at  
 38 a hearing under subsection (d) and, under subsection (e), the taxpayer's  
 39 request for continuance is denied, or the taxpayer's request for  
 40 continuance, request for the board to take action without a hearing, or  
 41 withdrawal is not timely filed. A taxpayer may appeal the assessment  
 42 of the penalty to the Indiana board or directly to the tax court. The





1 penalty may not be added as an amount owed on the property tax  
2 statement under IC 6-1.1-22 or IC 6-1.1-22.5.

3 *(m) The determination of an appealed assessed value of tangible*  
4 *property by a county or township official resulting from an informal*  
5 *meeting under subsection (a), or by a county board resulting from an*  
6 *appeal hearing under subsection (d), may be less than or equal to the*  
7 *tangible property's original appealed assessed value at issue, but may*  
8 *not exceed the original appealed assessed value at issue. However, an*  
9 *increase in assessed value that is attributable to substantial*  
10 *renovation, new improvements, zoning change, or use change is*  
11 *excluded from the limitation under this subsection.*

12 SECTION 169. IC 6-1.1-17-16, AS AMENDED BY P.L.38-2021,  
13 SECTION 27, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2024]: Sec. 16. (a) The department of local government  
15 finance shall certify the tax rates and tax levies for all funds of political  
16 subdivisions subject to the department of local government finance's  
17 review.

18 (b) For a fund of a political subdivision subject to levy limits under  
19 IC 6-1.1-18.5-3, the department of local government finance shall  
20 calculate and certify the allowable budget of the fund if the political  
21 subdivision adopts a tax levy that exceeds the estimated maximum levy  
22 limits as provided by the department of local government finance under  
23 IC 6-1.1-18.5-24.

24 (c) For a fund of a political subdivision subject to levy limits under  
25 IC 6-1.1-18.5-3 and for which the political subdivision adopts a tax  
26 levy that is not more than the levy limits under IC 6-1.1-18.5-3, the  
27 department of local government finance shall review the fund to ensure  
28 the adopted budget is fundable based on the unit's adopted tax levy and  
29 estimates of available revenues. If the adopted budget is fundable, the  
30 department of local government finance shall use the adopted budget  
31 as the approved appropriation for the fund for the budget year. As  
32 needed, the political subdivision may complete the additional  
33 appropriation process through IC 6-1.1-18-5 for these funds during the  
34 budget year.

35 (d) For a fund of the political subdivision subject to levy limits  
36 under IC 6-1.1-18.5-3 and for which the political subdivision adopts a  
37 tax levy that is not more than the levy limits under IC 6-1.1-18.5-3, if  
38 the department of local government finance has determined the adopted  
39 budget is not fundable based on the unit's adopted tax levy and  
40 estimates of available revenues, the department of local government  
41 finance shall calculate and certify the allowable budget that is fundable  
42 based on the adopted tax levy and the department's estimates of



1 available revenues.

2 (e) For all other funds of a political subdivision not described in  
3 subsections (b), (c), and (d), the department of local government  
4 finance shall certify a budget for the fund.

5 (f) Except as provided in section 16.1 of this chapter, the department  
6 of local government finance is not required to hold a public hearing  
7 before the department of local government finance reviews, revises,  
8 reduces, or increases a political subdivision's budget by fund, tax rate,  
9 or tax levy under this section.

10 (g) Except as provided in subsection (l), IC 20-46, or IC 6-1.1-18.5,  
11 the department of local government finance may not increase a political  
12 subdivision's budget by fund, tax rate, or tax levy to an amount which  
13 exceeds the amount originally fixed by the political subdivision.  
14 However, if the department of local government finance determines  
15 that IC 5-3-1-2.3(b) applies to the tax rate, tax levy, or budget of the  
16 political subdivision, the maximum amount by which the department  
17 may increase the tax rate, tax levy, or budget is the amount originally  
18 fixed by the political subdivision, and not the amount that was  
19 incorrectly published or omitted in the notice described in  
20 IC 5-3-1-2.3(b). The department of local government finance shall give  
21 the political subdivision notification electronically in the manner  
22 prescribed by the department of local government finance specifying  
23 any revision, reduction, or increase the department proposes in a  
24 political subdivision's tax levy or tax rate. The political subdivision has  
25 ten (10) calendar days from the date the political subdivision receives  
26 the notice to provide a response electronically in the manner prescribed  
27 by the department of local government finance. The response may  
28 include budget reductions, reallocation of levies, a revision in the  
29 amount of miscellaneous revenues, and further review of any other  
30 item about which, in the view of the political subdivision, the  
31 department is in error. The department of local government finance  
32 shall consider the adjustments as specified in the political subdivision's  
33 response if the response is provided as required by this subsection and  
34 shall deliver a final decision to the political subdivision. The  
35 department of local government finance may not consider any  
36 adjustments that are suggested by the political subdivision after the  
37 expiration of the ten (10) day period allowed for the political  
38 subdivision's response.

39 (h) The department of local government finance may not approve a  
40 levy for lease payments by a city, town, county, library, or school  
41 corporation if the lease payments are payable to a building corporation  
42 for use by the building corporation for debt service on bonds and if:



- 1 (1) no bonds of the building corporation are outstanding; or
- 2 (2) the building corporation has enough legally available funds on
- 3 hand to redeem all outstanding bonds payable from the particular
- 4 lease rental levy requested.
- 5 (i) The department of local government finance shall certify its
- 6 action to:
  - 7 (1) the county auditor;
  - 8 (2) if the budget and levy of the political subdivision are being
  - 9 continued:
    - 10 (A) the state board of accounts;
    - 11 (B) the ~~auditor~~ of state **comptroller**; and
    - 12 (C) the department of state revenue;
  - 13 (3) the political subdivision if the department acts pursuant to an
  - 14 appeal initiated by the political subdivision; and
  - 15 (4) a taxpayer that owns property that represents at least ten
  - 16 percent (10%) of the taxable assessed valuation in the political
  - 17 subdivision.
- 18 (j) The following may petition for judicial review of the final
- 19 determination of the department of local government finance under
- 20 subsection (i):
  - 21 (1) If the department acts under an appeal initiated by a political
  - 22 subdivision, the political subdivision.
  - 23 (2) A taxpayer that owns property that represents at least ten
  - 24 percent (10%) of the taxable assessed valuation in the political
  - 25 subdivision.
- 26 The petition must be filed in the tax court not more than forty-five (45)
- 27 days after the department certifies its action under subsection (i).
- 28 (k) The department of local government finance is expressly
- 29 directed to complete the duties assigned to it under this section as
- 30 follows:
  - 31 (1) Not later than December 31 of the year preceding that budget
  - 32 year, unless subdivision (2) applies.
  - 33 (2) Not later than January 15 of the budget year if any of the
  - 34 following are true:
    - 35 (A) A taxing unit in a county intends to issue debt after
    - 36 December 1 in the year preceding the budget year and has
    - 37 indicated its intent to issue debt after December 1 in the year
    - 38 preceding the budget year as specified in section 5 of this
    - 39 chapter.
    - 40 (B) A taxing unit intends to file a shortfall appeal under
    - 41 IC 6-1.1-18.5-16 and has indicated its intent to file a shortfall
    - 42 appeal as specified in section 5 of this chapter.



- 1 (C) The deadline for a city in the county to fix the budget, tax
- 2 rate, and tax levy has been extended, in accordance with
- 3 section 5.2 of this chapter, due to the executive's veto of the
- 4 ordinance fixing the budget, tax rate, and tax levy.
- 5 (l) Subject to the provisions of all applicable statutes, and
- 6 notwithstanding IC 6-1.1-18-1, the department of local government
- 7 finance shall, unless the department finds extenuating circumstances,
- 8 increase a political subdivision's tax levy to an amount that exceeds the
- 9 amount originally advertised or adopted by the political subdivision if:
- 10 (1) the increase is requested in writing by the officers of the
- 11 political subdivision;
- 12 (2) the request includes:
- 13 (A) the corrected budget, tax rate, or levy, as applicable; and
- 14 (B) the time and place of the meeting described in subdivision
- 15 (4);
- 16 (3) the political subdivision publishes the requested increase on
- 17 the department's advertising ~~Internet web site;~~ **website;**
- 18 (4) the political subdivision adopts the needed changes to its
- 19 budget, tax levy, or rate in a public meeting of the governing
- 20 body; and
- 21 (5) notice is given to the county fiscal body of the department's
- 22 correction.

23 The political subdivision shall publish notice of the meeting described  
 24 in subdivision (4) on the Indiana transparency ~~Internet web site~~ **website**  
 25 in the manner prescribed by the department not later than forty-eight  
 26 (48) hours (excluding weekends and holidays) before the meeting. If  
 27 the department increases a levy beyond what was advertised or adopted  
 28 under this subsection, it shall, unless the department finds extenuating  
 29 circumstances, reduce the certified levy affected below the maximum  
 30 allowable levy by the lesser of five percent (5%) of the difference  
 31 between the advertised or adopted levy and the increased levy, or one  
 32 hundred thousand dollars (\$100,000).

33 SECTION 170. IC 6-1.1-20-1.1, AS AMENDED BY P.L.236-2023,  
 34 SECTION 35, AND AS AMENDED BY P.L.239-2023, SECTION 6,  
 35 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 36 [EFFECTIVE JULY 1, 2024]: Sec. 1.1. (a) As used in this chapter,  
 37 "controlled project" means any project financed by bonds or a lease,  
 38 except for the following:

- 39 (1) A project for which the political subdivision reasonably
- 40 expects to pay:
- 41 (A) debt service; or
- 42 (B) lease rentals;



- 1 from funds other than property taxes that are exempt from the
- 2 levy limitations of IC 6-1.1-18.5 or (before January 1, 2009)
- 3 IC 20-45-3. A project is not a controlled project even though the
- 4 political subdivision has pledged to levy property taxes to pay the
- 5 debt service or lease rentals if those other funds are insufficient.
- 6 (2) *Subject to subsection (b)*, a project that will not cost the
- 7 political subdivision more than the lesser of the following:
- 8 (A) An amount equal to the following:
- 9 (i) In the case of an ordinance or resolution adopted before
- 10 January 1, 2018, making a preliminary determination to
- 11 issue bonds or enter into a lease for the project, two million
- 12 dollars (\$2,000,000).
- 13 (ii) In the case of an ordinance or resolution adopted after
- 14 December 31, 2017, and before January 1, 2019, making a
- 15 preliminary determination to issue bonds or enter into a
- 16 lease for the project, five million dollars (\$5,000,000).
- 17 (iii) In the case of an ordinance or resolution adopted in a
- 18 calendar year after December 31, 2018, making a
- 19 preliminary determination to issue bonds or enter into a
- 20 lease for the project, an amount (as determined by the
- 21 department of local government finance) equal to the result
- 22 of the maximum levy growth quotient determined under
- 23 IC 6-1.1-18.5-2 for the year multiplied by the amount
- 24 determined under this clause for the preceding calendar
- 25 year.
- 26 The department of local government finance shall publish the
- 27 threshold determined under item (iii) in the Indiana Register
- 28 under IC 4-22-7-7 not more than sixty (60) days after the date
- 29 the budget agency releases the maximum levy growth quotient
- 30 for the ensuing year under IC 6-1.1-18.5-2.
- 31 (B) An amount equal to the following:
- 32 (i) One percent (1%) of the total gross assessed value of
- 33 property within the political subdivision on the last
- 34 assessment date, if that total gross assessed value is more
- 35 than one hundred million dollars (\$100,000,000).
- 36 (ii) One million dollars (\$1,000,000), if the total gross
- 37 assessed value of property within the political subdivision
- 38 on the last assessment date is not more than one hundred
- 39 million dollars (\$100,000,000).
- 40 (3) A project that is being refinanced for the purpose of providing
- 41 gross or net present value savings to taxpayers.
- 42 (4) A project for which bonds were issued or leases were entered



1 into before January 1, 1996, or where the state board of tax  
 2 commissioners has approved the issuance of bonds or the  
 3 execution of leases before January 1, 1996.

4 (5) A project that:

5 (A) is required by a court order holding that a federal law  
 6 mandates the project; or

7 (B) is in response to a court order holding that:

8 (i) a federal law has been violated; and

9 (ii) the project is to address the deficiency or violation.

10 (6) A project that is in response to:

11 (A) a natural disaster;

12 (B) an accident; or

13 (C) an emergency;

14 in the political subdivision that makes a building or facility  
 15 unavailable for its intended use.

16 (7) A project that was not a controlled project under this section  
 17 as in effect on June 30, 2008, and for which:

18 (A) the bonds or lease for the project were issued or entered  
 19 into before July 1, 2008; or

20 (B) the issuance of the bonds or the execution of the lease for  
 21 the project was approved by the department of local  
 22 government finance before July 1, 2008.

23 (8) A project of the Little Calumet River basin development  
 24 commission for which bonds are payable from special  
 25 assessments collected under IC 14-13-2-18.6.

26 (9) A project for engineering, land and right-of-way acquisition,  
 27 construction, resurfacing, maintenance, restoration, and  
 28 rehabilitation exclusively for or of:

29 (A) local road and street systems, including bridges that are  
 30 designated as being in a local road and street system;

31 (B) arterial road and street systems, including bridges that are  
 32 designated as being in an arterial road and street system; or

33 (C) any combination of local and arterial road and street  
 34 systems, including designated bridges.

35 *(b) This subsection does not apply to a project for which a public*  
 36 *hearing to issue bonds or enter into a lease has been conducted under*  
 37 *IC 20-26-7-37 before July 1, 2023. If:*

38 *(1) a political subdivision's total debt service tax rate is more*  
 39 *than forty cents (\$0.40) per one hundred dollars (\$100) of*  
 40 *assessed value; and*

41 *(2) subsection (a)(1) and subsection (a)(3) through (a)(9) are not*  
 42 *applicable;*



1 *the term includes any project to be financed by bonds or a lease,*  
 2 *including a project that does not otherwise meet the threshold amount*  
 3 *provided in subsection (a)(2). This subsection expires December 31,*  
 4 *2024.*

5 SECTION 171. IC 6-1.1-20.6-9.8, AS AMENDED BY  
 6 P.L.244-2017, SECTION 12, IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.8. (a) This section  
 8 applies to property taxes first due and payable after December 31,  
 9 2009.

10 (b) The following definitions apply throughout this section:

11 (1) "Debt service obligations of a political subdivision" refers to:

12 (A) the principal and interest payable during a calendar year  
 13 on bonds; and

14 (B) lease rental payments payable during a calendar year on  
 15 leases;

16 of a political subdivision payable from ad valorem property taxes.

17 (2) "Protected taxes" refers to the following:

18 (A) Property taxes that are exempted from the application of  
 19 a credit granted under section 7 or 7.5 of this chapter by  
 20 section 7(b), 7(c), 7.5(b), or 7.5(c) of this chapter or another  
 21 law.

22 (B) Property taxes imposed by a political subdivision to pay  
 23 for debt service obligations of a political subdivision that are  
 24 not exempted from the application of a credit granted under  
 25 section 7 or 7.5 of this chapter by section 7(b), 7(c), 7.5(b), or  
 26 7.5(c) of this chapter or any other law. Property taxes  
 27 described in this ~~subsection~~ **clause** are subject to the credit  
 28 granted under section 7 or 7.5 of this chapter by section 7(b),  
 29 7(c), 7.5(b), or 7.5(c) of this chapter regardless of their  
 30 designation as protected taxes.

31 (3) "Unprotected taxes" refers to property taxes that are not  
 32 protected taxes.

33 (c) Except as provided in section 9.9 of this chapter, the total  
 34 amount of revenue to be distributed to the fund for which the protected  
 35 taxes were imposed shall be determined as if no credit were granted  
 36 under section 7 or 7.5 of this chapter. The total amount of the loss in  
 37 revenue resulting from the granting of credits under section 7 or 7.5 of  
 38 this chapter must reduce only the amount of unprotected taxes  
 39 distributed to a fund using the following criteria:

40 (1) The reduction may be allocated in the amounts determined by  
 41 the political subdivision using a combination of unprotected taxes  
 42 of the political subdivision in those taxing districts in which the



1 credit caused a reduction in protected taxes.  
 2 (2) The tax revenue and each fund of any other political  
 3 subdivisions must not be affected by the reduction.  
 4 (d) When:  
 5 (1) the revenue that otherwise would be distributed to a fund  
 6 receiving only unprotected taxes is reduced entirely under  
 7 subsection (c) and the remaining revenue is insufficient for a fund  
 8 receiving protected taxes to receive the revenue specified by  
 9 subsection (c); or  
 10 (2) there is not a fund receiving only unprotected taxes from  
 11 which to distribute revenue;  
 12 the revenue distributed to the fund receiving protected taxes must also  
 13 be reduced. If the revenue distributed to a fund receiving protected  
 14 taxes is reduced, the political subdivision may transfer money from one  
 15 (1) or more of the other funds of the political subdivision to offset the  
 16 loss in revenue to the fund receiving protected taxes. The transfer is  
 17 limited to the amount necessary for the fund receiving protected taxes  
 18 to receive the revenue specified under subsection (c). The amount  
 19 transferred shall be specifically identified as a debt service obligation  
 20 transfer for each affected fund.  
 21 SECTION 172. IC 6-1.1-22-16 IS AMENDED TO READ AS  
 22 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) On or before  
 23 June 1 and December 1 of each year, each county treasurer shall  
 24 provide the ~~auditor of state~~ **comptroller**, the Indiana department of  
 25 transportation, and the board of trustees of each state institution or  
 26 school with a list of each person who is delinquent in the payment of  
 27 property taxes and who the county treasurer believes has money due  
 28 the person from that state official or body.  
 29 (b) The ~~auditor of state~~ **comptroller**, the Indiana department of  
 30 transportation, and the board of trustees of each state institution or  
 31 school shall periodically make deductions from money due any person  
 32 whose name is found on the delinquent tax list and shall pay the  
 33 amount of these deductions to the appropriate county treasurer.  
 34 SECTION 173. IC 6-1.1-22.5-14, AS AMENDED BY P.L.89-2010,  
 35 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2024]: Sec. 14. (a) Subject to subsection (b), not later than  
 37 fifty-one (51) days after the due date of a provisional or reconciling  
 38 statement under this chapter, the county auditor shall:  
 39 (1) file with the ~~auditor of state~~ **comptroller** a report of  
 40 settlement; and  
 41 (2) distribute tax collections to the appropriate taxing units.  
 42 (b) The county treasurer shall:





- 1 (1) place in a separate account in the county general fund
- 2 penalties collected as a result of late payments on statements
- 3 issued under this chapter for the payment of property taxes;
- 4 (2) use the account only to defray the costs of mailing or
- 5 transmission of statements under this chapter; and
- 6 (3) deposit additional funds, if any, remaining in the account after
- 7 the payment of costs of mailing or transmission of statements
- 8 under this chapter in the county's property reassessment fund
- 9 established under IC 6-1.1-4-27.5.

10 SECTION 174. IC 6-1.1-27-3, AS AMENDED BY P.L.201-2023,  
 11 SECTION 91, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2024]: Sec. 3. Immediately after each semi-annual settlement,  
 13 the county auditor shall send a copy of the certificate of settlement and  
 14 a statement of the distribution of the taxes collected to the state ~~auditor~~  
 15 **comptroller**. The ~~auditor~~ of state **comptroller** shall, when the  
 16 certificate of settlement and statement of the distribution of the taxes  
 17 collected have been finalized, forward the certificate and statement to  
 18 the department of local government finance for purposes of validating  
 19 the abstract required by IC 6-1.1-22-5. On or before June ~~30th~~ **30** and  
 20 December ~~31st~~ **31** of each year, the county treasurer shall pay to the  
 21 state treasurer the money due the state as shown by the certificate of  
 22 settlement.

23 SECTION 175. IC 6-1.1-27-5, AS AMENDED BY P.L.86-2018,  
 24 SECTION 58, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 25 JULY 1, 2024]: Sec. 5. (a) The state ~~auditor~~ **comptroller** shall notify  
 26 the appropriate county prosecuting attorney if:

- 27 (1) the money due the state as shown by a certificate of settlement
- 28 is not paid to the state treasurer by the time required under section
- 29 3 of this chapter; and
- 30 (2) the nonpayment is caused by the failure of:
  - 31 (A) the county auditor to prepare and deliver a certificate of
  - 32 settlement to the county treasurer;
  - 33 (B) the county treasurer to make payment; or
  - 34 (C) the county auditor to issue a warrant for the amount due
  - 35 the state.

36 (b) When a county prosecuting attorney receives the notice required  
 37 by this section, the county prosecuting attorney shall initiate a suit in  
 38 the name of the state against the defaulting county auditor or treasurer.  
 39 The defaulting party is liable in an amount equal to one hundred fifteen  
 40 percent (115%) of the amount due the state.

41 SECTION 176. IC 6-1.1-27-6 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) If the board of



1 county commissioners of a county determines that the county treasurer  
 2 has paid, and accounted to the board for, more money than was due  
 3 from ~~him~~, **the county treasurer**, the board shall direct the county  
 4 auditor to credit the county treasurer with the sum improperly paid and  
 5 shall order that the sum be repaid out of the county treasury. It is not  
 6 necessary to appropriate the money to be refunded before it is paid.

7 (b) If improper or erroneous payments are made by a county  
 8 treasurer to the state treasurer, the board of county commissioners shall  
 9 order the county auditor to certify to the state ~~auditor~~ **comptroller** a  
 10 statement concerning the improper or erroneous payments. The state  
 11 ~~auditor~~ **comptroller** shall audit the statement and shall allow the  
 12 amount due as a claim against the treasurer of state. The state treasurer  
 13 shall refund the amount due out of money not otherwise appropriated.

14 (c) A refund may not be made to a county treasurer under this  
 15 section after the expiration of ten (10) years from the date when the  
 16 amount was improperly or erroneously paid by ~~him~~, **the county**  
 17 **treasurer**.

18 SECTION 177. IC 6-1.1-27-7 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. With respect to a suit  
 20 brought against a county treasurer and ~~his~~ **the county treasurer's**  
 21 sureties under this chapter, the books and papers in the offices of the  
 22 county treasurer and county auditor are admissible as evidence if they  
 23 are proved by the oral testimony of the county auditor. In such a suit,  
 24 a certified copy of the account current of a county treasurer on the  
 25 books of the ~~auditor of state~~ **comptroller** is prima facie evidence.

26 SECTION 178. IC 6-1.1-30-17, AS AMENDED BY P.L.85-2017,  
 27 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 17. (a) Except as provided in subsection (c) and  
 29 subject to subsection (d), the department of state revenue and the  
 30 ~~auditor of state~~ **comptroller** shall, when requested by the department  
 31 of local government finance, withhold a percentage of the distributions  
 32 of local income tax revenue under IC 6-3.6-9, if:

- 33 (1) the county assessor has not transmitted to the department of
- 34 local government finance by October 1 of the year in which the
- 35 distribution is scheduled to be made the data for all townships in
- 36 the county required to be transmitted under IC 6-1.1-4-25;
- 37 (2) the county auditor has not paid a bill for services under
- 38 IC 6-1.1-4-31.5 to the department of local government finance in
- 39 a timely manner;
- 40 (3) the county assessor has not forwarded to the department of
- 41 local government finance in a timely manner sales disclosure
- 42 form data under IC 6-1.1-5.5-3;



- 1 (4) the county auditor has not forwarded to the department of  
 2 local government finance the duplicate copies of all approved  
 3 exemption applications required to be forwarded by that date  
 4 under IC 6-1.1-11-8(a);  
 5 (5) by the date the distribution is scheduled to be made, the  
 6 county auditor has not sent a certified statement required to be  
 7 sent by that date under IC 6-1.1-17-1 to the department of local  
 8 government finance;  
 9 (6) the county does not maintain a certified computer system that  
 10 meets the requirements of IC 6-1.1-31.5-3.5;  
 11 (7) the county auditor has not transmitted the data described in  
 12 IC 36-2-9-20 to the department of local government finance in the  
 13 form and on the schedule specified by IC 36-2-9-20;  
 14 (8) the county has not established a parcel index numbering  
 15 system under 50 IAC 26-8-1 in a timely manner;  
 16 (9) a county official has not provided other information to the  
 17 department of local government finance in a timely manner as  
 18 required by the department of local government finance; or  
 19 (10) the department of local government finance incurs additional  
 20 costs to assist a covered county (as defined in IC 6-1.1-22.6-1) to  
 21 issue tax statements within the time frame specified in  
 22 IC 6-1.1-22.6-18(b) for each year that the county experienced  
 23 delayed property taxes (as defined in IC 6-1.1-22.6-2) before the  
 24 year in which the county qualifies as a covered county.
- 25 The percentage to be withheld is the percentage determined by the  
 26 department of local government finance. However, the percentage  
 27 withheld for a reason stated in subdivision (10) may not exceed the  
 28 percentage needed to reimburse the department of local government  
 29 finance for the costs incurred by the department of local government  
 30 finance to take the actions necessary to permit a covered county (as  
 31 defined in IC 6-1.1-22.6-1) to issue reconciling tax statements for prior  
 32 year delayed property taxes (as defined in IC 6-1.1-22.6-2) within the  
 33 time frame specified in IC 6-1.1-22.6-18(b). The county governmental  
 34 taxing unit of a covered county (as defined in IC 6-1.1-22.6-1) shall  
 35 reimburse the department of local government finance for these  
 36 expenses. The amount withheld under subdivision (10) reduces only  
 37 the amount that would otherwise be distributed to the county  
 38 governmental taxing unit of a covered county (as defined in  
 39 IC 6-1.1-22.6-1) and not money distributable to any other political  
 40 subdivision. The withholding of an amount under subdivision (10) does  
 41 not relieve the county government of a covered county (as defined in  
 42 IC 6-1.1-22.6-1) from making bond or lease payments that would



1 otherwise be paid from withheld amounts or providing property tax  
 2 credits that would otherwise be provided under IC 6-3.6 from withheld  
 3 amounts. Subdivision (10) does not apply to any county other than a  
 4 covered county (as defined in IC 6-1.1-22.6-1).

5 (b) Except as provided in subsection (e), money not distributed for  
 6 the reasons stated in subsection (a) shall be distributed to the county  
 7 when the department of local government finance determines that the  
 8 failure to:

- 9 (1) provide information; or
- 10 (2) pay a bill for services;

11 has been corrected.

12 (c) The restrictions on distributions under subsection (a) do not  
 13 apply if the department of local government finance determines that the  
 14 failure to:

- 15 (1) provide information; or
- 16 (2) pay a bill for services;

17 in a timely manner is justified by unusual circumstances.

18 (d) The department of local government finance shall give the  
 19 county auditor at least thirty (30) days notice in writing before the  
 20 department of state revenue or the ~~auditor of state~~ **comptroller**  
 21 withholds a distribution under subsection (a).

22 (e) Money not distributed for the reason stated in subsection (a)(2)  
 23 may be deposited in the fund established by IC 6-1.1-5.5-4.7(a). Money  
 24 deposited under this subsection is not subject to distribution under  
 25 subsection (b).

26 (f) This subsection applies to a county that will not receive a  
 27 distribution of local income tax revenue under IC 6-3.6-9. At the  
 28 request of the department of local government finance, an amount  
 29 permitted to be withheld under subsection (a) may be withheld from  
 30 any state revenues that would otherwise be distributed to the county or  
 31 one (1) or more taxing units in the county.

32 SECTION 179. IC 6-1.1-30-18, AS ADDED BY P.L.201-2023,  
 33 SECTION 92, IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 18:~~  
 34 The department of local government finance shall annually complete  
 35 a report containing the following property tax data by counties:

- 36 ~~(1) Information showing the:~~
- 37 ~~(A) total amount of tax delinquencies;~~
- 38 ~~(B) total amount of the administrative costs of the offices of~~  
 39 ~~township assessors (if any); the offices of county assessors; the~~  
 40 ~~offices of county auditors; and the offices of county treasurers;~~
- 41 ~~and~~
- 42 ~~(C) total amount of other local taxes collected.~~



1 (2) An abstract of taxable real and personal property, which must  
2 include a recital of the number and the total amount of property  
3 tax deductions and exemptions granted to any person under the  
4 Constitution of the State of Indiana and the laws of the state.

5 The department of local government finance shall publish the report  
6 not later than December 31 following the end of each state fiscal year.

7 SECTION 180. IC 6-1.1-30-19 IS ADDED TO THE INDIANA  
8 CODE AS A NEW SECTION TO READ AS FOLLOWS  
9 [EFFECTIVE JULY 1, 2024]: **Sec. 19. The department of local  
10 government finance shall annually complete a report containing  
11 the following property tax data by counties:**

- 12 (1) **Information showing the:**  
13 (A) **total amount of tax delinquencies;**  
14 (B) **total amount of the administrative costs of the offices**  
15 **of township assessors (if any), the offices of county**  
16 **assessors, the offices of county auditors, and the offices of**  
17 **county treasurers; and**  
18 (C) **total amount of other local taxes collected.**

19 (2) **An abstract of taxable real and personal property, which**  
20 **must include a recital of the number and the total amount of**  
21 **property tax deductions and exemptions granted to any**  
22 **person under the Constitution of the State of Indiana and the**  
23 **laws of the state.**

24 **The department of local government finance shall publish the**  
25 **report not later than December 31 following the end of each state**  
26 **fiscal year.**

27 SECTION 181. IC 6-1.1-50-6, AS ADDED BY P.L.239-2023,  
28 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JULY 1, 2024]: **Sec. 6. A qualified individual may elect to receive**  
30 **property tax relief** in a manner described in section 3(b) of this chapter  
31 by filing a certified statement on forms prescribed by the department  
32 of local government finance with the county auditor.

33 SECTION 182. IC 6-1.1-50-8, AS ADDED BY P.L.239-2023,  
34 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: **Sec. 8. The auditor of each county shall apply a credit**  
36 **against the homestead property tax liability of each qualified individual**  
37 **who makes an election under section 3(b)(2) or 3(b)(3) of this chapter,**  
38 **against the qualified individual's homestead property tax liability**  
39 **installment due in November 2023, or against the qualified individual's**  
40 **homestead property tax liability first due and payable in 2024, as**  
41 **applicable.**

42 SECTION 183. IC 6-2.5-3.5-21, AS ADDED BY P.L.227-2013,



1 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 2 JULY 1, 2024]: Sec. 21. (a) Except as provided in subsection (b), a  
 3 distributor that pays the gasoline use tax under this chapter shall  
 4 separately state the amount of tax paid on the invoice the distributor  
 5 issues to its purchaser or recipient. The purchaser or recipient shall pay  
 6 to the distributor an amount equal to the gasoline use tax paid.

7 (b) A distributor that:

8 (1) pays the gasoline use tax under this chapter;

9 (2) is a retail merchant; and

10 (3) sells gasoline that is exempt from the gasoline use tax, as  
 11 evidenced by a purchaser's exemption certificate issued by the  
 12 department;

13 may not require the exempt purchaser to pay the gasoline use taxes  
 14 paid on the gasoline sold to the exempt purchaser. A distributor that  
 15 has paid gasoline use taxes and has not been reimbursed because the  
 16 gasoline is sold to an exempt purchaser may file a claim for a refund.  
 17 A claim for a refund must be on the form approved by the department  
 18 and must include all supporting documentation reasonably required by  
 19 the department. If a distributor files a completed refund claim form that  
 20 includes all supporting documentation, the department shall authorize  
 21 the ~~auditor of state~~ **comptroller** to issue a warrant for the refund.

22 SECTION 184. IC 6-2.5-5-2, AS AMENDED BY P.L.194-2023,  
 23 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2024]: Sec. 2. (a) Transactions involving agricultural  
 25 machinery, tools, and equipment, including material handling  
 26 equipment purchased for the purpose of transporting materials into  
 27 activities described in this subsection from an onsite location, are  
 28 exempt from the state gross retail tax if the person acquiring that  
 29 property acquires it for the person's direct use in the direct production,  
 30 extraction, harvesting, or processing of agricultural commodities.

31 (b) Transactions involving agricultural machinery or equipment are  
 32 exempt from the state gross retail tax if:

33 (1) the person acquiring the property acquires it for use in  
 34 conjunction with the production of food and food ingredients or  
 35 commodities for sale;

36 (2) the person acquiring the property is occupationally engaged in  
 37 the production of food or commodities which the person sells for  
 38 human or animal consumption or uses for further food and food  
 39 ingredients or commodity production; and

40 (3) the machinery or equipment is designed for use in gathering,  
 41 moving, or spreading animal waste.

42 (c) Transactions involving agricultural machinery or equipment,



1 including material handling equipment purchased for the purpose of  
 2 transporting materials into activities described in this subsection from  
 3 an onsite location, are exempt from the state gross retail tax if the  
 4 person acquiring the property:

5 (1) acquires it for the person's direct use in:

6 (A) the direct application of fertilizers, pesticides, fungicides,  
 7 seeds, and other tangible personal property; or

8 (B) the direct extraction, harvesting, or processing of  
 9 agricultural commodities;

10 for consideration; and

11 (2) is occupationally engaged in providing the services described  
 12 in subdivision (1) on property that is:

13 (A) owned or rented by another person occupationally engaged  
 14 in agricultural production; and

15 (B) used for agricultural production.

16 (d) If: ~~a transaction:~~

17 (1) **a transaction** involving agricultural machinery, tools, or  
 18 equipment qualifies for an exemption under subsection (a), (b), or  
 19 (c);

20 (2) **the transaction** involves agricultural machinery, tools, or  
 21 equipment included on the person's business tangible personal  
 22 property tax return, or, if IC 6-1.1-3-7.2(f) applies, agricultural  
 23 machinery, tools, or equipment that would otherwise be included  
 24 on a business tangible personal property tax return; and

25 (3) the agricultural machinery, tools, or equipment is  
 26 predominately used for exempt purposes under subsection (a), (b),  
 27 or (c);

28 the entire transaction is exempt from the application of the state gross  
 29 retail tax regardless of whether the person also uses or intends to use  
 30 the property for a nonexempt purpose.

31 (e) The amount of state gross retail tax or use tax imposed on  
 32 transactions involving agricultural machinery, tools, or equipment that  
 33 meet the qualifications of subsection (d)(1) and (d)(2), but not  
 34 subsection (d)(3), is prorated based on the purchaser's nonexempt use.

35 (f) If agricultural machinery, tools, or equipment described in this  
 36 section is purchased in Indiana but is used outside of Indiana,  
 37 subsection (d)(2) shall apply as if the agricultural machinery, tools, or  
 38 equipment was located in Indiana.

39 (g) The department may amend the administrative rules to conform  
 40 with subsection (d).

41 SECTION 185. IC 6-3-1-3.5, AS AMENDED BY P.L.236-2023,  
 42 SECTION 63, AND AS AMENDED BY P.L.194-2023, SECTION 7,

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1 AND AS AMENDED BY P.L.201-2023, SECTION 94, AND AS  
 2 AMENDED BY P.L.202-2023, SECTION 7, IS CORRECTED AND  
 3 AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]:  
 4 Sec. 3.5. When used in this article, the term "adjusted gross income"  
 5 shall mean the following:

6 (a) In the case of all individuals, "adjusted gross income" (as  
 7 defined in Section 62 of the Internal Revenue Code), modified as  
 8 follows:

9 (1) Subtract income that is exempt from taxation under this article  
 10 by the Constitution and statutes of the United States.

11 (2) Except as provided in subsection (c), add an amount equal to  
 12 any deduction or deductions allowed or allowable pursuant to  
 13 Section 62 of the Internal Revenue Code for taxes based on or  
 14 measured by income and levied at the state level by any state of  
 15 the United States.

16 (3) Subtract one thousand dollars (\$1,000), or in the case of a  
 17 joint return filed by a husband and wife, subtract for each spouse  
 18 one thousand dollars (\$1,000).

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

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

22 (B) each additional amount allowable under Section 63(f) of  
 23 the Internal Revenue Code; and

24 (C) the spouse of the taxpayer if a separate return is made by  
 25 the taxpayer and if the spouse, for the calendar year in which  
 26 the taxable year of the taxpayer begins, has no gross income  
 27 and is not the dependent of another taxpayer.

28 (5) Subtract *each of the following*:

29 (A) One thousand five hundred dollars (\$1,500) for each of the  
 30 exemptions allowed under Section 151(c)(1)(B) of the Internal  
 31 Revenue Code (as effective January 1, 2004), *except that in*  
 32 *the first taxable year in which a particular exemption is*  
 33 *allowed under Section 151(c)(1)(B) of the Internal Revenue*  
 34 *Code (as effective January 1, 2004), subtract three thousand*  
 35 *dollars (\$3,000) for that exemption.*

36 (B) One thousand five hundred dollars (\$1,500) for each  
 37 exemption allowed under Section 151(c) of the Internal  
 38 Revenue Code (as effective January 1, 2017) for an individual:

39 (i) who is less than nineteen (19) years of age or is a  
 40 full-time student who is less than twenty-four (24) years of  
 41 age;

42 (ii) for whom the taxpayer is the legal guardian; and





- 1 (iii) for whom the taxpayer does not claim an exemption  
2 under clause (A).
- 3 (C) Five hundred dollars (\$500) for each additional amount  
4 allowable under Section 63(f)(1) of the Internal Revenue Code  
5 if the federal adjusted gross income of the taxpayer, or the  
6 taxpayer and the taxpayer's spouse in the case of a joint return,  
7 is less than forty thousand dollars (\$40,000). In the case of a  
8 married individual filing a separate return, the qualifying  
9 income amount in this clause is equal to twenty thousand  
10 dollars (\$20,000).
- 11 (D) Three thousand dollars (\$3,000) for each exemption  
12 allowed under Section 151(c) of the Internal Revenue Code (as  
13 effective January 1, 2017) for an individual who is:
- 14 (i) an adopted child of the taxpayer; and  
15 (ii) less than nineteen (19) years of age or is a full-time  
16 student who is less than twenty-four (24) years of age.
- 17 This amount is in addition to any amount subtracted under  
18 clause (A) or (B).
- 19 This amount is in addition to the amount subtracted under  
20 subdivision (4).
- 21 (6) Subtract any amounts included in federal adjusted gross  
22 income under Section 111 of the Internal Revenue Code as a  
23 recovery of items previously deducted as an itemized deduction  
24 from adjusted gross income.
- 25 (7) Subtract any amounts included in federal adjusted gross  
26 income under the Internal Revenue Code which amounts were  
27 received by the individual as supplemental railroad retirement  
28 annuities under 45 U.S.C. 231 and which are not deductible under  
29 subdivision (1).
- 30 (8) Subtract an amount equal to the amount of federal Social  
31 Security and Railroad Retirement benefits included in a taxpayer's  
32 federal gross income by Section 86 of the Internal Revenue Code.
- 33 (9) In the case of a nonresident taxpayer or a resident taxpayer  
34 residing in Indiana for a period of less than the taxpayer's entire  
35 taxable year, the total amount of the deductions allowed pursuant  
36 to subdivisions (3), (4), and (5) shall be reduced to an amount  
37 which bears the same ratio to the total as the taxpayer's income  
38 taxable in Indiana bears to the taxpayer's total income.
- 39 (10) In the case of an individual who is a recipient of assistance  
40 under IC 12-10-6-1, IC 12-10-6-2.1, IC 12-15-2-2, or IC 12-15-7,  
41 subtract an amount equal to that portion of the individual's  
42 adjusted gross income with respect to which the individual is not



- 1 allowed under federal law to retain an amount to pay state and  
 2 local income taxes.
- 3 (11) In the case of an eligible individual, subtract the amount of  
 4 a Holocaust victim's settlement payment included in the  
 5 individual's federal adjusted gross income.
- 6 (12) Subtract an amount equal to the portion of any premiums  
 7 paid during the taxable year by the taxpayer for a qualified long  
 8 term care policy (as defined in IC 12-15-39.6-5) for the taxpayer  
 9 or the taxpayer's spouse if the taxpayer and the taxpayer's spouse  
 10 file a joint income tax return or the taxpayer is otherwise entitled  
 11 to a deduction under this subdivision for the taxpayer's spouse, or  
 12 both.
- 13 (13) Subtract an amount equal to the lesser of:  
 14 (A) two thousand five hundred dollars (\$2,500), or one  
 15 thousand two hundred fifty dollars (\$1,250) in the case of a  
 16 married individual filing a separate return; or  
 17 (B) the amount of property taxes that are paid during the  
 18 taxable year in Indiana by the individual on the individual's  
 19 principal place of residence.
- 20 (14) Subtract an amount equal to the amount of a September 11  
 21 terrorist attack settlement payment included in the individual's  
 22 federal adjusted gross income.
- 23 (15) Add or subtract the amount necessary to make the adjusted  
 24 gross income of any taxpayer that owns property for which bonus  
 25 depreciation was allowed in the current taxable year or in an  
 26 earlier taxable year equal to the amount of adjusted gross income  
 27 that would have been computed had an election not been made  
 28 under Section 168(k) of the Internal Revenue Code to apply bonus  
 29 depreciation to the property in the year that it was placed in  
 30 service.
- 31 (16) Add an amount equal to any deduction allowed under  
 32 Section 172 of the Internal Revenue Code (concerning net  
 33 operating losses).
- 34 (17) Add or subtract the amount necessary to make the adjusted  
 35 gross income of any taxpayer that placed Section 179 property (as  
 36 defined in Section 179 of the Internal Revenue Code) in service  
 37 in the current taxable year or in an earlier taxable year equal to  
 38 the amount of adjusted gross income that would have been  
 39 computed had an election for federal income tax purposes not  
 40 been made for the year in which the property was placed in  
 41 service to take deductions under Section 179 of the Internal  
 42 Revenue Code in a total amount exceeding the sum of:



- 1 (A) twenty-five thousand dollars (\$25,000) to the extent  
 2 deductions under Section 179 of the Internal Revenue Code  
 3 were not elected as provided in clause (B); and  
 4 (B) for taxable years beginning after December 31, 2017, the  
 5 deductions elected under Section 179 of the Internal Revenue  
 6 Code on property acquired in an exchange if:  
 7 (i) the exchange would have been eligible for  
 8 nonrecognition of gain or loss under Section 1031 of the  
 9 Internal Revenue Code in effect on January 1, 2017;  
 10 (ii) the exchange is not eligible for nonrecognition of gain or  
 11 loss under Section 1031 of the Internal Revenue Code; and  
 12 (iii) the taxpayer made an election to take deductions under  
 13 Section 179 of the Internal Revenue Code with regard to the  
 14 acquired property in the year that the property was placed  
 15 into service.
- 16 The amount of deductions allowable for an item of property  
 17 under this clause may not exceed the amount of adjusted gross  
 18 income realized on the property that would have been deferred  
 19 under the Internal Revenue Code in effect on January 1, 2017.
- 20 (18) Subtract an amount equal to the amount of the taxpayer's  
 21 qualified military income that was not excluded from the  
 22 taxpayer's gross income for federal income tax purposes under  
 23 Section 112 of the Internal Revenue Code.
- 24 (19) Subtract income that is:  
 25 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
 26 derived from patents); and  
 27 (B) included in the individual's federal adjusted gross income  
 28 under the Internal Revenue Code.
- 29 (20) Add an amount equal to any income not included in gross  
 30 income as a result of the deferral of income arising from business  
 31 indebtedness discharged in connection with the reacquisition after  
 32 December 31, 2008, and before January 1, 2011, of an applicable  
 33 debt instrument, as provided in Section 108(i) of the Internal  
 34 Revenue Code. Subtract the amount necessary from the adjusted  
 35 gross income of any taxpayer that added an amount to adjusted  
 36 gross income in a previous year to offset the amount included in  
 37 federal gross income as a result of the deferral of income arising  
 38 from business indebtedness discharged in connection with the  
 39 reacquisition after December 31, 2008, and before January 1,  
 40 2011, of an applicable debt instrument, as provided in Section  
 41 108(i) of the Internal Revenue Code.
- 42 (21) Add the amount excluded from federal gross income under



1 Section 103 of the Internal Revenue Code for interest received on  
 2 an obligation of a state other than Indiana, or a political  
 3 subdivision of such a state, that is acquired by the taxpayer after  
 4 December 31, 2011. *For purposes of this subdivision:*

5 *(A) if the taxpayer receives interest from a pass through entity,*  
 6 *a regulated investment company, a hedge fund, or similar*  
 7 *arrangement, the taxpayer will be considered to have*  
 8 *acquired the obligation on the date the entity acquired the*  
 9 *obligation;*

10 *(B) if ownership of the obligation occurs by means other than*  
 11 *a purchase, the date of acquisition of the obligation shall be*  
 12 *the date ownership of the obligation was transferred, except*  
 13 *to the extent provided in clause (A), and if a portion of the*  
 14 *obligation is acquired on multiple dates, the date of*  
 15 *acquisition shall be considered separately for each portion of*  
 16 *the obligation; and*

17 *(C) if ownership of the obligation occurred as the result of a*  
 18 *refinancing of another obligation, the acquisition date shall be*  
 19 *the date on which the obligation was refinanced.*

20 (22) Subtract an amount as described in Section 1341(a)(2) of the  
 21 Internal Revenue Code to the extent, if any, that the amount was  
 22 previously included in the taxpayer's adjusted gross income for a  
 23 prior taxable year.

24 (23) For taxable years beginning after December 25, 2016, add an  
 25 amount equal to the deduction for deferred foreign income that  
 26 was claimed by the taxpayer for the taxable year under Section  
 27 965(c) of the Internal Revenue Code.

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

38 (25) Subtract the amount that would have been excluded from  
 39 gross income but for the enactment of Section 118(b)(2) of the  
 40 Internal Revenue Code for taxable years ending after December  
 41 22, 2017.

42 (26) For taxable years beginning after December 31, 2019, and



- 1 before January 1, 2021, add an amount of the deduction claimed  
 2 under Section 62(a)(22) of the Internal Revenue Code.
- 3 (27) For taxable years beginning after December 31, 2019, for  
 4 payments made by an employer under an education assistance  
 5 program after March 27, 2020:
- 6 (A) add the amount of payments by an employer that are  
 7 excluded from the taxpayer's federal gross income under  
 8 Section 127(c)(1)(B) of the Internal Revenue Code; and  
 9 (B) deduct the interest allowable under Section 221 of the  
 10 Internal Revenue Code, if the disallowance under Section  
 11 221(e)(1) of the Internal Revenue Code did not apply to the  
 12 payments described in clause (A). For purposes of applying  
 13 Section 221(b) of the Internal Revenue Code to the amount  
 14 allowable under this clause, the amount under clause (A) shall  
 15 not be added to adjusted gross income.
- 16 (28) Add an amount equal to the remainder of:
- 17 (A) the amount allowable as a deduction under Section 274(n)  
 18 of the Internal Revenue Code; minus  
 19 (B) the amount otherwise allowable as a deduction under  
 20 Section 274(n) of the Internal Revenue Code, if Section  
 21 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 22 for amounts paid or incurred after December 31, 2020.
- 23 (29) For taxable years beginning after December 31, 2017, and  
 24 before January 1, 2021, add an amount equal to the excess  
 25 business loss of the taxpayer as defined in Section 461(l)(3) of the  
 26 Internal Revenue Code. In addition:
- 27 (A) If a taxpayer has an excess business loss under this  
 28 subdivision and also has modifications under subdivisions (15)  
 29 and (17) for property placed in service during the taxable year,  
 30 the taxpayer shall treat a portion of the taxable year  
 31 modifications for that property as occurring in the taxable year  
 32 the property is placed in service and a portion of the  
 33 modifications as occurring in the immediately following  
 34 taxable year.
- 35 (B) The portion of the modifications under subdivisions (15)  
 36 and (17) for property placed in service during the taxable year  
 37 treated as occurring in the taxable year in which the property  
 38 is placed in service equals:
- 39 (i) the modification for the property otherwise determined  
 40 under this section; minus  
 41 (ii) the excess business loss disallowed under this  
 42 subdivision;



- 1 but not less than zero (0).
- 2 (C) The portion of the modifications under subdivisions (15)
- 3 and (17) for property placed in service during the taxable year
- 4 treated as occurring in the taxable year immediately following
- 5 the taxable year in which the property is placed in service
- 6 equals the modification for the property otherwise determined
- 7 under this section minus the amount in clause (B).
- 8 (D) Any reallocation of modifications between taxable years
- 9 under clauses (B) and (C) shall be first allocated to the
- 10 modification under subdivision (15), then to the modification
- 11 under subdivision (17).
- 12 (30) Add an amount equal to the amount excluded from federal
- 13 gross income under Section 108(f)(5) of the Internal Revenue
- 14 Code. For purposes of this subdivision:
- 15 (A) if an amount excluded under Section 108(f)(5) of the
- 16 Internal Revenue Code would be excludible under Section
- 17 108(a)(1)(B) of the Internal Revenue Code, the exclusion
- 18 under Section 108(a)(1)(B) of the Internal Revenue Code shall
- 19 take precedence; and
- 20 (B) if an amount would have been excludible under Section
- 21 108(f)(5) of the Internal Revenue Code as in effect on January
- 22 1, 2020, the amount is not required to be added back under this
- 23 subdivision.
- 24 (31) For taxable years ending after March 12, 2020, subtract an
- 25 amount equal to the deduction disallowed pursuant to:
- 26 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
- 27 as modified by Sections 206 and 207 of the Taxpayer Certainty
- 28 and Disaster Relief Tax Act (Division EE of Public Law
- 29 116-260); and
- 30 (B) Section 3134(e) of the Internal Revenue Code.
- 31 (32) Subtract the amount of an *ESA* annual grant amount *and, as*
- 32 *applicable, a CSA annual grant amount* distributed to a taxpayer's
- 33 Indiana education scholarship account under ~~IC 20-51.4-4-2~~
- 34 ~~IC 20-51.4~~ that is used for ~~an ESA or CSA~~ qualified expense (as
- 35 defined in ~~IC 20-51.4-2-9~~ ~~IC 20-51.4-2~~) or to an Indiana
- 36 enrichment scholarship account under IC 20-52 that is used for
- 37 qualified expenses (as defined in IC 20-52-2-6), to the extent the
- 38 distribution used for the qualified expense is included in the
- 39 taxpayer's federal adjusted gross income under the Internal
- 40 Revenue Code.
- 41 (33) For taxable years beginning after December 31, 2019, and
- 42 before January 1, 2021, add an amount equal to the amount of



- 1 unemployment compensation excluded from federal gross income  
 2 under Section 85(c) of the Internal Revenue Code.
- 3 (34) For taxable years beginning after December 31, 2022,  
 4 subtract an amount equal to the deduction disallowed under  
 5 Section 280C(h) of the Internal Revenue Code.
- 6 *(35) For taxable years beginning after December 31, 2021, add  
 7 or subtract amounts related to specified research or experimental  
 8 procedures as required under IC 6-3-2-29.*
- 9 ~~(35)~~ (36) Subtract any other amounts the taxpayer is entitled to  
 10 deduct under IC 6-3-2.
- 11 ~~(36)~~ (37) *Subtract the amount of a CSA annual grant amount  
 12 distributed to a taxpayer's career scholarship account under  
 13 IC 20-51.4-4.5 that is used for a CSA qualified expense (as  
 14 defined in IC 20-51.4-2-3.8), to the extent the distribution used  
 15 for the CSA qualified expense is included in the taxpayer's federal  
 16 adjusted gross income under the Internal Revenue Code.*
- 17 (b) In the case of corporations, the same as "taxable income" (as  
 18 defined in Section 63 of the Internal Revenue Code) adjusted as  
 19 follows:
- 20 (1) Subtract income that is exempt from taxation under this article  
 21 by the Constitution and statutes of the United States.
- 22 (2) Add an amount equal to any deduction or deductions allowed  
 23 or allowable pursuant to Section 170 of the Internal Revenue  
 24 Code (concerning charitable contributions).
- 25 (3) Except as provided in subsection (c), add an amount equal to  
 26 any deduction or deductions allowed or allowable pursuant to  
 27 Section 63 of the Internal Revenue Code for taxes based on or  
 28 measured by income and levied at the state level by any state of  
 29 the United States.
- 30 (4) Subtract an amount equal to the amount included in the  
 31 corporation's taxable income under Section 78 of the Internal  
 32 Revenue Code (concerning foreign tax credits).
- 33 (5) Add or subtract the amount necessary to make the adjusted  
 34 gross income of any taxpayer that owns property for which bonus  
 35 depreciation was allowed in the current taxable year or in an  
 36 earlier taxable year equal to the amount of adjusted gross income  
 37 that would have been computed had an election not been made  
 38 under Section 168(k) of the Internal Revenue Code to apply bonus  
 39 depreciation to the property in the year that it was placed in  
 40 service.
- 41 (6) Add an amount equal to any deduction allowed under Section  
 42 172 of the Internal Revenue Code (concerning net operating



- 1 losses).
- 2 (7) Add or subtract the amount necessary to make the adjusted
- 3 gross income of any taxpayer that placed Section 179 property (as
- 4 defined in Section 179 of the Internal Revenue Code) in service
- 5 in the current taxable year or in an earlier taxable year equal to
- 6 the amount of adjusted gross income that would have been
- 7 computed had an election for federal income tax purposes not
- 8 been made for the year in which the property was placed in
- 9 service to take deductions under Section 179 of the Internal
- 10 Revenue Code in a total amount exceeding the sum of:
- 11 (A) twenty-five thousand dollars (\$25,000) to the extent
- 12 deductions under Section 179 of the Internal Revenue Code
- 13 were not elected as provided in clause (B); and
- 14 (B) for taxable years beginning after December 31, 2017, the
- 15 deductions elected under Section 179 of the Internal Revenue
- 16 Code on property acquired in an exchange if:
- 17 (i) the exchange would have been eligible for
- 18 nonrecognition of gain or loss under Section 1031 of the
- 19 Internal Revenue Code in effect on January 1, 2017;
- 20 (ii) the exchange is not eligible for nonrecognition of gain or
- 21 loss under Section 1031 of the Internal Revenue Code; and
- 22 (iii) the taxpayer made an election to take deductions under
- 23 Section 179 of the Internal Revenue Code with regard to the
- 24 acquired property in the year that the property was placed
- 25 into service.
- 26 The amount of deductions allowable for an item of property
- 27 under this clause may not exceed the amount of adjusted gross
- 28 income realized on the property that would have been deferred
- 29 under the Internal Revenue Code in effect on January 1, 2017.
- 30 (8) Add to the extent required by IC 6-3-2-20:
- 31 (A) the amount of intangible expenses (as defined in
- 32 IC 6-3-2-20) for the taxable year that reduced the corporation's
- 33 taxable income (as defined in Section 63 of the Internal
- 34 Revenue Code) for federal income tax purposes; and
- 35 (B) any directly related interest expenses (as defined in
- 36 IC 6-3-2-20) that reduced the corporation's adjusted gross
- 37 income (determined without regard to this subdivision). For
- 38 purposes of this clause, any directly related interest expense
- 39 that constitutes business interest within the meaning of Section
- 40 163(j) of the Internal Revenue Code shall be considered to
- 41 have reduced the taxpayer's federal taxable income only in the
- 42 first taxable year in which the deduction otherwise would have





- 1           been allowable under Section 163 of the Internal Revenue  
2           Code if the limitation under Section 163(j)(1) of the Internal  
3           Revenue Code did not exist.
- 4           (9) Add an amount equal to any deduction for dividends paid (as  
5           defined in Section 561 of the Internal Revenue Code) to  
6           shareholders of a captive real estate investment trust (as defined  
7           in section 34.5 of this chapter).
- 8           (10) Subtract income that is:
- 9               (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
10              derived from patents); and
- 11              (B) included in the corporation's taxable income under the  
12              Internal Revenue Code.
- 13           (11) Add an amount equal to any income not included in gross  
14           income as a result of the deferral of income arising from business  
15           indebtedness discharged in connection with the reacquisition after  
16           December 31, 2008, and before January 1, 2011, of an applicable  
17           debt instrument, as provided in Section 108(i) of the Internal  
18           Revenue Code. Subtract from the adjusted gross income of any  
19           taxpayer that added an amount to adjusted gross income in a  
20           previous year the amount necessary to offset the amount included  
21           in federal gross income as a result of the deferral of income  
22           arising from business indebtedness discharged in connection with  
23           the reacquisition after December 31, 2008, and before January 1,  
24           2011, of an applicable debt instrument, as provided in Section  
25           108(i) of the Internal Revenue Code.
- 26           (12) Add the amount excluded from federal gross income under  
27           Section 103 of the Internal Revenue Code for interest received on  
28           an obligation of a state other than Indiana, or a political  
29           subdivision of such a state, that is acquired by the taxpayer after  
30           December 31, 2011. *For purposes of this subdivision:*
- 31               (A) *if the taxpayer receives interest from a pass through entity,*  
32               *a regulated investment company, a hedge fund, or similar*  
33               *arrangement, the taxpayer will be considered to have*  
34               *acquired the obligation on the date the entity acquired the*  
35               *obligation;*
- 36               (B) *if ownership of the obligation occurs by means other than*  
37               *a purchase, the date of acquisition of the obligation shall be*  
38               *the date ownership of the obligation was transferred, except*  
39               *to the extent provided in clause (A), and if a portion of the*  
40               *obligation is acquired on multiple dates, the date of*  
41               *acquisition shall be considered separately for each portion of*  
42               *the obligation; and*



- 1                    (C) if ownership of the obligation occurred as the result of a  
2                    refinancing of another obligation, the acquisition date shall be  
3                    the date on which the obligation was refinanced.
- 4           (13) For taxable years beginning after December 25, 2016:
- 5                    (A) for a corporation other than a real estate investment trust,  
6                    add:
- 7                           (i) an amount equal to the amount reported by the taxpayer  
8                           on IRC 965 Transition Tax Statement, line 1; or  
9                           (ii) if the taxpayer deducted an amount under Section 965(c)  
10                          of the Internal Revenue Code in determining the taxpayer's  
11                          taxable income for purposes of the federal income tax, the  
12                          amount deducted under Section 965(c) of the Internal  
13                          Revenue Code; and
- 14                    (B) for a real estate investment trust, add an amount equal to  
15                    the deduction for deferred foreign income that was claimed by  
16                    the taxpayer for the taxable year under Section 965(c) of the  
17                    Internal Revenue Code, but only to the extent that the taxpayer  
18                    included income pursuant to Section 965 of the Internal  
19                    Revenue Code in its taxable income for federal income tax  
20                    purposes or is required to add back dividends paid under  
21                    subdivision (9).
- 22           (14) Add an amount equal to the deduction that was claimed by  
23           the taxpayer for the taxable year under Section 250(a)(1)(B) of the  
24           Internal Revenue Code (attributable to global intangible  
25           low-taxed income). The taxpayer shall separately specify the  
26           amount of the reduction under Section 250(a)(1)(B)(i) of the  
27           Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the  
28           Internal Revenue Code.
- 29           (15) Subtract any interest expense paid or accrued in the current  
30           taxable year but not deducted as a result of the limitation imposed  
31           under Section 163(j)(1) of the Internal Revenue Code. Add any  
32           interest expense paid or accrued in a previous taxable year but  
33           allowed as a deduction under Section 163 of the Internal Revenue  
34           Code in the current taxable year. For purposes of this subdivision,  
35           an interest expense is considered paid or accrued only in the first  
36           taxable year the deduction would have been allowable under  
37           Section 163 of the Internal Revenue Code if the limitation under  
38           Section 163(j)(1) of the Internal Revenue Code did not exist.
- 39           (16) Subtract the amount that would have been excluded from  
40           gross income but for the enactment of Section 118(b)(2) of the  
41           Internal Revenue Code for taxable years ending after December  
42           22, 2017.



- 1 (17) Add an amount equal to the remainder of:  
 2 (A) the amount allowable as a deduction under Section 274(n)  
 3 of the Internal Revenue Code; minus  
 4 (B) the amount otherwise allowable as a deduction under  
 5 Section 274(n) of the Internal Revenue Code, if Section  
 6 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 7 for amounts paid or incurred after December 31, 2020.  
 8 (18) For taxable years ending after March 12, 2020, subtract an  
 9 amount equal to the deduction disallowed pursuant to:  
 10 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
 11 as modified by Sections 206 and 207 of the Taxpayer Certainty  
 12 and Disaster Relief Tax Act (Division EE of Public Law  
 13 116-260); and  
 14 (B) Section 3134(e) of the Internal Revenue Code.  
 15 (19) For taxable years beginning after December 31, 2022,  
 16 subtract an amount equal to the deduction disallowed under  
 17 Section 280C(h) of the Internal Revenue Code.  
 18 (20) *For taxable years beginning after December 31, 2021,*  
 19 *subtract the amount of any:*  
 20 *(A) federal, state, or local grant received by the taxpayer; and*  
 21 *(B) discharged federal, state, or local indebtedness incurred*  
 22 *by the taxpayer;*  
 23 *for purposes of providing or expanding access to broadband*  
 24 *service in this state.*  
 25 *(21) For taxable years beginning after December 31, 2021, add*  
 26 *or subtract amounts related to specified research or experimental*  
 27 *procedures as required under IC 6-3-2-29.*  
 28 ~~(20)~~ (22) Add or subtract any other amounts the taxpayer is:  
 29 (A) required to add or subtract; or  
 30 (B) entitled to deduct;  
 31 under IC 6-3-2.  
 32 (c) The following apply to taxable years beginning after December  
 33 31, 2018, for purposes of the add back of any deduction allowed on the  
 34 taxpayer's federal income tax return for wagering taxes, as provided in  
 35 subsection (a)(2) if the taxpayer is an individual or subsection (b)(3) if  
 36 the taxpayer is a corporation:  
 37 (1) For taxable years beginning after December 31, 2018, and  
 38 before January 1, 2020, a taxpayer is required to add back under  
 39 this section eighty-seven and five-tenths percent (87.5%) of any  
 40 deduction allowed on the taxpayer's federal income tax return for  
 41 wagering taxes.  
 42 (2) For taxable years beginning after December 31, 2019, and



- 1 before January 1, 2021, a taxpayer is required to add back under  
 2 this section seventy-five percent (75%) of any deduction allowed  
 3 on the taxpayer's federal income tax return for wagering taxes.
- 4 (3) For taxable years beginning after December 31, 2020, and  
 5 before January 1, 2022, a taxpayer is required to add back under  
 6 this section sixty-two and five-tenths percent (62.5%) of any  
 7 deduction allowed on the taxpayer's federal income tax return for  
 8 wagering taxes.
- 9 (4) For taxable years beginning after December 31, 2021, and  
 10 before January 1, 2023, a taxpayer is required to add back under  
 11 this section fifty percent (50%) of any deduction allowed on the  
 12 taxpayer's federal income tax return for wagering taxes.
- 13 (5) For taxable years beginning after December 31, 2022, and  
 14 before January 1, 2024, a taxpayer is required to add back under  
 15 this section thirty-seven and five-tenths percent (37.5%) of any  
 16 deduction allowed on the taxpayer's federal income tax return for  
 17 wagering taxes.
- 18 (6) For taxable years beginning after December 31, 2023, and  
 19 before January 1, 2025, a taxpayer is required to add back under  
 20 this section twenty-five percent (25%) of any deduction allowed  
 21 on the taxpayer's federal income tax return for wagering taxes.
- 22 (7) For taxable years beginning after December 31, 2024, and  
 23 before January 1, 2026, a taxpayer is required to add back under  
 24 this section twelve and five-tenths percent (12.5%) of any  
 25 deduction allowed on the taxpayer's federal income tax return for  
 26 wagering taxes.
- 27 (8) For taxable years beginning after December 31, 2025, a  
 28 taxpayer is not required to add back under this section any amount  
 29 of a deduction allowed on the taxpayer's federal income tax return  
 30 for wagering taxes.
- 31 (d) In the case of life insurance companies (as defined in Section  
 32 816(a) of the Internal Revenue Code) that are organized under Indiana  
 33 law, the same as "life insurance company taxable income" (as defined  
 34 in Section 801 of the Internal Revenue Code), adjusted as follows:
- 35 (1) Subtract income that is exempt from taxation under this article  
 36 by the Constitution and statutes of the United States.
- 37 (2) Add an amount equal to any deduction allowed or allowable  
 38 under Section 170 of the Internal Revenue Code (concerning  
 39 charitable contributions).
- 40 (3) Add an amount equal to a deduction allowed or allowable  
 41 under Section 805 or Section 832(c) of the Internal Revenue Code  
 42 for taxes based on or measured by income and levied at the state



- 1 level by any state.
- 2 (4) Subtract an amount equal to the amount included in the  
3 company's taxable income under Section 78 of the Internal  
4 Revenue Code (concerning foreign tax credits).
- 5 (5) Add or subtract the amount necessary to make the adjusted  
6 gross income of any taxpayer that owns property for which bonus  
7 depreciation was allowed in the current taxable year or in an  
8 earlier taxable year equal to the amount of adjusted gross income  
9 that would have been computed had an election not been made  
10 under Section 168(k) of the Internal Revenue Code to apply bonus  
11 depreciation to the property in the year that it was placed in  
12 service.
- 13 (6) Add an amount equal to any deduction allowed under Section  
14 172 of the Internal Revenue Code (concerning net operating  
15 losses).
- 16 (7) Add or subtract the amount necessary to make the adjusted  
17 gross income of any taxpayer that placed Section 179 property (as  
18 defined in Section 179 of the Internal Revenue Code) in service  
19 in the current taxable year or in an earlier taxable year equal to  
20 the amount of adjusted gross income that would have been  
21 computed had an election for federal income tax purposes not  
22 been made for the year in which the property was placed in  
23 service to take deductions under Section 179 of the Internal  
24 Revenue Code in a total amount exceeding the sum of:
- 25 (A) twenty-five thousand dollars (\$25,000) to the extent  
26 deductions under Section 179 of the Internal Revenue Code  
27 were not elected as provided in clause (B); and
- 28 (B) for taxable years beginning after December 31, 2017, the  
29 deductions elected under Section 179 of the Internal Revenue  
30 Code on property acquired in an exchange if:
- 31 (i) the exchange would have been eligible for  
32 nonrecognition of gain or loss under Section 1031 of the  
33 Internal Revenue Code in effect on January 1, 2017;
- 34 (ii) the exchange is not eligible for nonrecognition of gain or  
35 loss under Section 1031 of the Internal Revenue Code; and
- 36 (iii) the taxpayer made an election to take deductions under  
37 Section 179 of the Internal Revenue Code with regard to the  
38 acquired property in the year that the property was placed  
39 into service.
- 40 The amount of deductions allowable for an item of property  
41 under this clause may not exceed the amount of adjusted gross  
42 income realized on the property that would have been deferred



- 1 under the Internal Revenue Code in effect on January 1, 2017.  
2 (8) Subtract income that is:  
3 (A) exempt from taxation under IC 6-3-2-21.7 (certain income  
4 derived from patents); and  
5 (B) included in the insurance company's taxable income under  
6 the Internal Revenue Code.  
7 (9) Add an amount equal to any income not included in gross  
8 income as a result of the deferral of income arising from business  
9 indebtedness discharged in connection with the reacquisition after  
10 December 31, 2008, and before January 1, 2011, of an applicable  
11 debt instrument, as provided in Section 108(i) of the Internal  
12 Revenue Code. Subtract from the adjusted gross income of any  
13 taxpayer that added an amount to adjusted gross income in a  
14 previous year the amount necessary to offset the amount included  
15 in federal gross income as a result of the deferral of income  
16 arising from business indebtedness discharged in connection with  
17 the reacquisition after December 31, 2008, and before January 1,  
18 2011, of an applicable debt instrument, as provided in Section  
19 108(i) of the Internal Revenue Code.  
20 (10) Add an amount equal to any exempt insurance income under  
21 Section 953(e) of the Internal Revenue Code that is active  
22 financing income under Subpart F of Subtitle A, Chapter 1,  
23 Subchapter N of the Internal Revenue Code.  
24 (11) Add the amount excluded from federal gross income under  
25 Section 103 of the Internal Revenue Code for interest received on  
26 an obligation of a state other than Indiana, or a political  
27 subdivision of such a state, that is acquired by the taxpayer after  
28 December 31, 2011. *For purposes of this subdivision:*  
29 (A) *if the taxpayer receives interest from a pass through entity,*  
30 *a regulated investment company, a hedge fund, or similar*  
31 *arrangement, the taxpayer will be considered to have*  
32 *acquired the obligation on the date the entity acquired the*  
33 *obligation;*  
34 (B) *if ownership of the obligation occurs by means other than*  
35 *a purchase, the date of acquisition of the obligation shall be*  
36 *the date ownership of the obligation was transferred, except*  
37 *to the extent provided in clause (A), and if a portion of the*  
38 *obligation is acquired on multiple dates, the date of*  
39 *acquisition shall be considered separately for each portion of*  
40 *the obligation; and*  
41 (C) *if ownership of the obligation occurred as the result of a*  
42 *refinancing of another obligation, the acquisition date shall be*



- 1                    *the date on which the obligation was refinanced.*
- 2                    (12) For taxable years beginning after December 25, 2016, add:
- 3                    (A) an amount equal to the amount reported by the taxpayer on
- 4                    IRC 965 Transition Tax Statement, line 1; or
- 5                    (B) if the taxpayer deducted an amount under Section 965(c)
- 6                    of the Internal Revenue Code in determining the taxpayer's
- 7                    taxable income for purposes of the federal income tax, the
- 8                    amount deducted under Section 965(c) of the Internal Revenue
- 9                    Code.
- 10                  (13) Add an amount equal to the deduction that was claimed by
- 11                  the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 12                  Internal Revenue Code (attributable to global intangible
- 13                  low-taxed income). The taxpayer shall separately specify the
- 14                  amount of the reduction under Section 250(a)(1)(B)(i) of the
- 15                  Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 16                  Internal Revenue Code.
- 17                  (14) Subtract any interest expense paid or accrued in the current
- 18                  taxable year but not deducted as a result of the limitation imposed
- 19                  under Section 163(j)(1) of the Internal Revenue Code. Add any
- 20                  interest expense paid or accrued in a previous taxable year but
- 21                  allowed as a deduction under Section 163 of the Internal Revenue
- 22                  Code in the current taxable year. For purposes of this subdivision,
- 23                  an interest expense is considered paid or accrued only in the first
- 24                  taxable year the deduction would have been allowable under
- 25                  Section 163 of the Internal Revenue Code if the limitation under
- 26                  Section 163(j)(1) of the Internal Revenue Code did not exist.
- 27                  (15) Subtract the amount that would have been excluded from
- 28                  gross income but for the enactment of Section 118(b)(2) of the
- 29                  Internal Revenue Code for taxable years ending after December
- 30                  22, 2017.
- 31                  (16) Add an amount equal to the remainder of:
- 32                  (A) the amount allowable as a deduction under Section 274(n)
- 33                  of the Internal Revenue Code; minus
- 34                  (B) the amount otherwise allowable as a deduction under
- 35                  Section 274(n) of the Internal Revenue Code, if Section
- 36                  274(n)(2)(D) of the Internal Revenue Code was not in effect
- 37                  for amounts paid or incurred after December 31, 2020.
- 38                  (17) For taxable years ending after March 12, 2020, subtract an
- 39                  amount equal to the deduction disallowed pursuant to:
- 40                  (A) Section 2301(e) of the CARES Act (Public Law 116-136),
- 41                  as modified by Sections 206 and 207 of the Taxpayer Certainty
- 42                  and Disaster Relief Tax Act (Division EE of Public Law



- 1                   116-260); and
- 2                   (B) Section 3134(e) of the Internal Revenue Code.
- 3                   (18) For taxable years beginning after December 31, 2022,
- 4                   subtract an amount equal to the deduction disallowed under
- 5                   Section 280C(h) of the Internal Revenue Code.
- 6                   (19) For taxable years beginning after December 31, 2021, add
- 7                   or subtract amounts related to specified research or experimental
- 8                   procedures as required under IC 6-3-2-29.
- 9                   ~~(19)~~ (20) Add or subtract any other amounts the taxpayer is:
- 10                  (A) required to add or subtract; or
- 11                  (B) entitled to deduct;
- 12                  under IC 6-3-2.
- 13                  (e) In the case of insurance companies subject to tax under Section
- 14                  831 of the Internal Revenue Code and organized under Indiana law, the
- 15                  same as "taxable income" (as defined in Section 832 of the Internal
- 16                  Revenue Code), adjusted as follows:
- 17                  (1) Subtract income that is exempt from taxation under this article
- 18                  by the Constitution and statutes of the United States.
- 19                  (2) Add an amount equal to any deduction allowed or allowable
- 20                  under Section 170 of the Internal Revenue Code (concerning
- 21                  charitable contributions).
- 22                  (3) Add an amount equal to a deduction allowed or allowable
- 23                  under Section 805 or Section 832(c) of the Internal Revenue Code
- 24                  for taxes based on or measured by income and levied at the state
- 25                  level by any state.
- 26                  (4) Subtract an amount equal to the amount included in the
- 27                  company's taxable income under Section 78 of the Internal
- 28                  Revenue Code (concerning foreign tax credits).
- 29                  (5) Add or subtract the amount necessary to make the adjusted
- 30                  gross income of any taxpayer that owns property for which bonus
- 31                  depreciation was allowed in the current taxable year or in an
- 32                  earlier taxable year equal to the amount of adjusted gross income
- 33                  that would have been computed had an election not been made
- 34                  under Section 168(k) of the Internal Revenue Code to apply bonus
- 35                  depreciation to the property in the year that it was placed in
- 36                  service.
- 37                  (6) Add an amount equal to any deduction allowed under Section
- 38                  172 of the Internal Revenue Code (concerning net operating
- 39                  losses).
- 40                  (7) Add or subtract the amount necessary to make the adjusted
- 41                  gross income of any taxpayer that placed Section 179 property (as
- 42                  defined in Section 179 of the Internal Revenue Code) in service





1 in the current taxable year or in an earlier taxable year equal to  
 2 the amount of adjusted gross income that would have been  
 3 computed had an election for federal income tax purposes not  
 4 been made for the year in which the property was placed in  
 5 service to take deductions under Section 179 of the Internal  
 6 Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

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

26 (8) Subtract income that is:

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

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

31 (9) Add an amount equal to any income not included in gross  
 32 income as a result of the deferral of income arising from business  
 33 indebtedness discharged in connection with the reacquisition after  
 34 December 31, 2008, and before January 1, 2011, of an applicable  
 35 debt instrument, as provided in Section 108(i) of the Internal  
 36 Revenue Code. Subtract from the adjusted gross income of any  
 37 taxpayer that added an amount to adjusted gross income in a  
 38 previous year the amount necessary to offset the amount included  
 39 in federal gross income as a result of the deferral of income  
 40 arising from business indebtedness discharged in connection with  
 41 the reacquisition after December 31, 2008, and before January 1,  
 42 2011, of an applicable debt instrument, as provided in Section



- 1 108(i) of the Internal Revenue Code.
- 2 (10) Add an amount equal to any exempt insurance income under
- 3 Section 953(e) of the Internal Revenue Code that is active
- 4 financing income under Subpart F of Subtitle A, Chapter 1,
- 5 Subchapter N of the Internal Revenue Code.
- 6 (11) Add the amount excluded from federal gross income under
- 7 Section 103 of the Internal Revenue Code for interest received on
- 8 an obligation of a state other than Indiana, or a political
- 9 subdivision of such a state, that is acquired by the taxpayer after
- 10 December 31, 2011. *For purposes of this subdivision:*
- 11 *(A) if the taxpayer receives interest from a pass through entity,*
- 12 *a regulated investment company, a hedge fund, or similar*
- 13 *arrangement, the taxpayer will be considered to have*
- 14 *acquired the obligation on the date the entity acquired the*
- 15 *obligation;*
- 16 *(B) if ownership of the obligation occurs by means other than*
- 17 *a purchase, the date of acquisition of the obligation shall be*
- 18 *the date ownership of the obligation was transferred, except*
- 19 *to the extent provided in clause (A), and if a portion of the*
- 20 *obligation is acquired on multiple dates, the date of*
- 21 *acquisition shall be considered separately for each portion of*
- 22 *the obligation; and*
- 23 *(C) if ownership of the obligation occurred as the result of a*
- 24 *refinancing of another obligation, the acquisition date shall be*
- 25 *the date on which the obligation was refinanced.*
- 26 (12) For taxable years beginning after December 25, 2016, add:
- 27 (A) an amount equal to the amount reported by the taxpayer on
- 28 IRC 965 Transition Tax Statement, line 1; or
- 29 (B) if the taxpayer deducted an amount under Section 965(c)
- 30 of the Internal Revenue Code in determining the taxpayer's
- 31 taxable income for purposes of the federal income tax, the
- 32 amount deducted under Section 965(c) of the Internal Revenue
- 33 Code.
- 34 (13) Add an amount equal to the deduction that was claimed by
- 35 the taxpayer for the taxable year under Section 250(a)(1)(B) of the
- 36 Internal Revenue Code (attributable to global intangible
- 37 low-taxed income). The taxpayer shall separately specify the
- 38 amount of the reduction under Section 250(a)(1)(B)(i) of the
- 39 Internal Revenue Code and under Section 250(a)(1)(B)(ii) of the
- 40 Internal Revenue Code.
- 41 (14) Subtract any interest expense paid or accrued in the current
- 42 taxable year but not deducted as a result of the limitation imposed



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

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

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

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

16 (B) the amount otherwise allowable as a deduction under  
 17 Section 274(n) of the Internal Revenue Code, if Section  
 18 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 19 for amounts paid or incurred after December 31, 2020.

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

22 (A) Section 2301(e) of the CARES Act (Public Law 116-136),  
 23 as modified by Sections 206 and 207 of the Taxpayer Certainty  
 24 and Disaster Relief Tax Act (Division EE of Public Law  
 25 116-260); and

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

27 (18) For taxable years beginning after December 31, 2022,  
 28 subtract an amount equal to the deduction disallowed under  
 29 Section 280C(h) of the Internal Revenue Code.

30 *(19) For taxable years beginning after December 31, 2021, add*  
 31 *or subtract amounts related to specified research or experimental*  
 32 *procedures as required under IC 6-3-2-29.*

33 ~~(19)~~ (20) Add or subtract any other amounts the taxpayer is:

34 (A) required to add or subtract; or

35 (B) entitled to deduct;

36 under IC 6-3-2.

37 (f) In the case of trusts and estates, "taxable income" (as defined for  
 38 trusts and estates in Section 641(b) of the Internal Revenue Code)  
 39 adjusted as follows:

40 (1) Subtract income that is exempt from taxation under this article  
 41 by the Constitution and statutes of the United States.

42 (2) Subtract an amount equal to the amount of a September 11



1 terrorist attack settlement payment included in the federal  
2 adjusted gross income of the estate of a victim of the September  
3 11 terrorist attack or a trust to the extent the trust benefits a victim  
4 of the September 11 terrorist attack.

5 (3) Add or subtract the amount necessary to make the adjusted  
6 gross income of any taxpayer that owns property for which bonus  
7 depreciation was allowed in the current taxable year or in an  
8 earlier taxable year equal to the amount of adjusted gross income  
9 that would have been computed had an election not been made  
10 under Section 168(k) of the Internal Revenue Code to apply bonus  
11 depreciation to the property in the year that it was placed in  
12 service.

13 (4) Add an amount equal to any deduction allowed under Section  
14 172 of the Internal Revenue Code (concerning net operating  
15 losses).

16 (5) Add or subtract the amount necessary to make the adjusted  
17 gross income of any taxpayer that placed Section 179 property (as  
18 defined in Section 179 of the Internal Revenue Code) in service  
19 in the current taxable year or in an earlier taxable year equal to  
20 the amount of adjusted gross income that would have been  
21 computed had an election for federal income tax purposes not  
22 been made for the year in which the property was placed in  
23 service to take deductions under Section 179 of the Internal  
24 Revenue Code in a total amount exceeding the sum of:

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

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

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

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

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

40 The amount of deductions allowable for an item of property  
41 under this clause may not exceed the amount of adjusted gross  
42 income realized on the property that would have been deferred



- 1 under the Internal Revenue Code in effect on January 1, 2017.
- 2 (6) Subtract income that is:
- 3 (A) exempt from taxation under IC 6-3-2-21.7 (certain income
- 4 derived from patents); and
- 5 (B) included in the taxpayer's taxable income under the
- 6 Internal Revenue Code.
- 7 (7) Add an amount equal to any income not included in gross
- 8 income as a result of the deferral of income arising from business
- 9 indebtedness discharged in connection with the reacquisition after
- 10 December 31, 2008, and before January 1, 2011, of an applicable
- 11 debt instrument, as provided in Section 108(i) of the Internal
- 12 Revenue Code. Subtract from the adjusted gross income of any
- 13 taxpayer that added an amount to adjusted gross income in a
- 14 previous year the amount necessary to offset the amount included
- 15 in federal gross income as a result of the deferral of income
- 16 arising from business indebtedness discharged in connection with
- 17 the reacquisition after December 31, 2008, and before January 1,
- 18 2011, of an applicable debt instrument, as provided in Section
- 19 108(i) of the Internal Revenue Code.
- 20 (8) Add the amount excluded from federal gross income under
- 21 Section 103 of the Internal Revenue Code for interest received on
- 22 an obligation of a state other than Indiana, or a political
- 23 subdivision of such a state, that is acquired by the taxpayer after
- 24 December 31, 2011. *For purposes of this subdivision:*
- 25 (A) *if the taxpayer receives interest from a pass through entity,*
- 26 *a regulated investment company, a hedge fund, or similar*
- 27 *arrangement, the taxpayer will be considered to have*
- 28 *acquired the obligation on the date the entity acquired the*
- 29 *obligation;*
- 30 (B) *if ownership of the obligation occurs by means other than*
- 31 *a purchase, the date of acquisition of the obligation shall be*
- 32 *the date ownership of the obligation was transferred, except*
- 33 *to the extent provided in clause (A), and if a portion of the*
- 34 *obligation is acquired on multiple dates, the date of*
- 35 *acquisition shall be considered separately for each portion of*
- 36 *the obligation; and*
- 37 (C) *if ownership of the obligation occurred as the result of a*
- 38 *refinancing of another obligation, the acquisition date shall be*
- 39 *the date on which the obligation was refinanced.*
- 40 (9) For taxable years beginning after December 25, 2016, add an
- 41 amount equal to:
- 42 (A) the amount reported by the taxpayer on IRC 965



- 1 Transition Tax Statement, line 1;  
 2 (B) if the taxpayer deducted an amount under Section 965(c)  
 3 of the Internal Revenue Code in determining the taxpayer's  
 4 taxable income for purposes of the federal income tax, the  
 5 amount deducted under Section 965(c) of the Internal Revenue  
 6 Code; and  
 7 (C) with regard to any amounts of income under Section 965  
 8 of the Internal Revenue Code distributed by the taxpayer, the  
 9 deduction under Section 965(c) of the Internal Revenue Code  
 10 attributable to such distributed amounts and not reported to the  
 11 beneficiary.
- 12 For purposes of this article, the amount required to be added back  
 13 under clause (B) is not considered to be distributed or  
 14 distributable to a beneficiary of the estate or trust for purposes of  
 15 Sections 651 and 661 of the Internal Revenue Code.
- 16 (10) Subtract any interest expense paid or accrued in the current  
 17 taxable year but not deducted as a result of the limitation imposed  
 18 under Section 163(j)(1) of the Internal Revenue Code. Add any  
 19 interest expense paid or accrued in a previous taxable year but  
 20 allowed as a deduction under Section 163 of the Internal Revenue  
 21 Code in the current taxable year. For purposes of this subdivision,  
 22 an interest expense is considered paid or accrued only in the first  
 23 taxable year the deduction would have been allowable under  
 24 Section 163 of the Internal Revenue Code if the limitation under  
 25 Section 163(j)(1) of the Internal Revenue Code did not exist.
- 26 (11) Add an amount equal to the deduction for qualified business  
 27 income that was claimed by the taxpayer for the taxable year  
 28 under Section 199A of the Internal Revenue Code.
- 29 (12) Subtract the amount that would have been excluded from  
 30 gross income but for the enactment of Section 118(b)(2) of the  
 31 Internal Revenue Code for taxable years ending after December  
 32 22, 2017.
- 33 (13) Add an amount equal to the remainder of:  
 34 (A) the amount allowable as a deduction under Section 274(n)  
 35 of the Internal Revenue Code; minus  
 36 (B) the amount otherwise allowable as a deduction under  
 37 Section 274(n) of the Internal Revenue Code, if Section  
 38 274(n)(2)(D) of the Internal Revenue Code was not in effect  
 39 for amounts paid or incurred after December 31, 2020.
- 40 (14) For taxable years beginning after December 31, 2017, and  
 41 before January 1, 2021, add an amount equal to the excess  
 42 business loss of the taxpayer as defined in Section 461(l)(3) of the



- 1 Internal Revenue Code. In addition:
- 2 (A) If a taxpayer has an excess business loss under this
- 3 subdivision and also has modifications under subdivisions (3)
- 4 and (5) for property placed in service during the taxable year,
- 5 the taxpayer shall treat a portion of the taxable year
- 6 modifications for that property as occurring in the taxable year
- 7 the property is placed in service and a portion of the
- 8 modifications as occurring in the immediately following
- 9 taxable year.
- 10 (B) The portion of the modifications under subdivisions (3)
- 11 and (5) for property placed in service during the taxable year
- 12 treated as occurring in the taxable year in which the property
- 13 is placed in service equals:
- 14 (i) the modification for the property otherwise determined
- 15 under this section; minus
- 16 (ii) the excess business loss disallowed under this
- 17 subdivision;
- 18 but not less than zero (0).
- 19 (C) The portion of the modifications under subdivisions (3)
- 20 and (5) for property placed in service during the taxable year
- 21 treated as occurring in the taxable year immediately following
- 22 the taxable year in which the property is placed in service
- 23 equals the modification for the property otherwise determined
- 24 under this section minus the amount in clause (B).
- 25 (D) Any reallocation of modifications between taxable years
- 26 under clauses (B) and (C) shall be first allocated to the
- 27 modification under subdivision (3), then to the modification
- 28 under subdivision (5).
- 29 (15) For taxable years ending after March 12, 2020, subtract an
- 30 amount equal to the deduction disallowed pursuant to:
- 31 (A) Section 2301(e) of the CARES Act (Public Law 116-136),
- 32 as modified by Sections 206 and 207 of the Taxpayer Certainty
- 33 and Disaster Relief Tax Act (Division EE of Public Law
- 34 116-260); and
- 35 (B) Section 3134(e) of the Internal Revenue Code.
- 36 (16) For taxable years beginning after December 31, 2022,
- 37 subtract an amount equal to the deduction disallowed under
- 38 Section 280C(h) of the Internal Revenue Code.
- 39 (17) Except as provided in subsection (c), for taxable years
- 40 beginning after December 31, 2022, add an amount equal to any
- 41 deduction or deductions allowed or allowable in determining
- 42 taxable income under Section 641(b) of the Internal Revenue



1 Code for taxes based on or measured by income and levied at the  
 2 state level by any state of the United States.  
 3 *(18) For taxable years beginning after December 31, 2021, add*  
 4 *or subtract amounts related to specified research or experimental*  
 5 *procedures as required under IC 6-3-2-29.*  
 6 ~~(18)~~ (19) Add or subtract any other amounts the taxpayer is:  
 7 (A) required to add or subtract; or  
 8 (B) entitled to deduct;  
 9 under IC 6-3-2.  
 10 (g) For purposes of IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13, and  
 11 IC 6-3-4-15 for taxable years beginning after December 31, 2022,  
 12 "adjusted gross income" of a pass through entity means the ~~aggregate~~  
 13 ~~of~~ items of ordinary income and loss in the case of a partnership or a  
 14 corporation described in IC 6-3-2-2.8(2), or ~~aggregate distributable net~~  
 15 ~~income of a trust or estate as defined in Section 643 of the Internal~~  
 16 ~~Revenue Code; distributions subject to tax for state and federal income~~  
 17 ~~tax for beneficiaries in the case of a trust or estate, whichever is~~  
 18 applicable, for the taxable year modified as follows:  
 19 (1) Add the separately stated items of income and gains, or the  
 20 equivalent items that must be considered separately by a  
 21 beneficiary, as determined for federal purposes, attributed to the  
 22 partners, shareholders, or beneficiaries of the pass through entity,  
 23 determined without regard to whether the owner is permitted to  
 24 exclude all or part of the income or gain or deduct any amount  
 25 against the income or gain.  
 26 (2) Subtract the separately stated items of deductions or losses or  
 27 items that must be considered separately by beneficiaries, as  
 28 determined for federal purposes, attributed to partners,  
 29 shareholders, or beneficiaries of the pass through entity and that  
 30 are deductible by an individual in determining adjusted gross  
 31 income as defined under Section 62 of the Internal Revenue  
 32 Code:  
 33 (A) limited as if the partners, shareholders, and beneficiaries  
 34 deducted the maximum allowable loss or deduction allowable  
 35 for the taxable year prior to any amount deductible from the  
 36 pass through entity; but  
 37 (B) not considering any disallowance of deductions resulting  
 38 from federal basis limitations for the partner, shareholder, or  
 39 beneficiary.  
 40 (3) Add or subtract any modifications to adjusted gross income  
 41 that would be required both for individuals under subsection (a)  
 42 and corporations under subsection (b) to the extent otherwise





1 provided in those subsections, including amounts that are  
 2 allowable for which such modifications are necessary to account  
 3 for separately stated items in subdivision (1) or (2).

4 (h) Subsections ~~(a)(35); (b)(20); (d)(19); (e)(19); or (f)(18)~~ (a)(36),  
 5 (b)(22), (d)(20), (e)(20), or (f)(19) may not be construed to require an  
 6 add back or allow a deduction or exemption more than once for a  
 7 particular add back, deduction, or exemption.

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

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

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

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

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

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

42 (k) *The following apply for purposes of this section:*



1           (1) For purposes of subsections (b) and (f), if a taxpayer is an  
2 organization that has more than one (1) trade or business subject  
3 to the provisions of Section 512(a)(6) of the Internal Revenue  
4 Code, the following rules apply for taxable years beginning after  
5 December 31, 2017:

6           (A) If a trade or business has federal unrelated business  
7 taxable income of zero (0) or greater for a taxable year, the  
8 unrelated business taxable income and modifications required  
9 under this section shall be combined in determining the  
10 adjusted gross income of the taxpayer and shall not be treated  
11 as being subject to the provisions of Section 512(a)(6) of the  
12 Internal Revenue Code if one (1) or more trades or businesses  
13 have negative Indiana adjusted gross income after  
14 adjustments.

15           (B) If a trade or business has federal unrelated business  
16 taxable income of less than zero (0) for a taxable year, the  
17 taxpayer shall apply the modifications under this section for  
18 the taxable year against the net operating loss in the manner  
19 required under IC 6-3-2-2.5 and IC 6-3-2-2.6 for separately  
20 stated net operating losses. However, if the application of  
21 modifications required under IC 6-3-2-2.5 or IC 6-3-2-2.6  
22 results in the separately stated net operating loss for the trade  
23 or business being zero (0), the modifications that increase  
24 adjusted gross income under this section and remain after the  
25 calculations to adjust the separately stated net operating loss  
26 to zero (0) that result from the trade or business must be  
27 treated as modifications to which clause (A) applies for the  
28 taxable year.

29           (C) If a trade or business otherwise described in Section  
30 512(a)(6) of the Internal Revenue Code incurred a net  
31 operating loss for a taxable year beginning after December  
32 31, 2017, and before January 1, 2021, and the net operating  
33 loss was carried back for federal tax purposes:

34           (i) if the loss was carried back to a taxable year for which  
35 the requirements under Section 512(a)(6) of the Internal  
36 Revenue Code did not apply, the portion of the loss and  
37 modifications attributable to the loss shall be treated as  
38 adjusted gross income of the taxpayer for the first taxable  
39 year of the taxpayer beginning after December 31, 2022,  
40 and shall be treated as part of the adjusted gross income  
41 attributable to clause (A), unless, and to the extent, the loss  
42 and modifications were applied to adjusted gross income for



- 1            *a previous taxable year, as determined under this article;*  
 2            *and*  
 3            *(ii) if the loss was carried back to a taxable year for which*  
 4            *the requirements under Section 512(a)(6) of the Internal*  
 5            *Revenue Code applied, the portion of the loss and*  
 6            *modifications attributable to the loss shall be treated as*  
 7            *adjusted gross income of the taxpayer for the first taxable*  
 8            *year of the taxpayer beginning after December 31, 2022,*  
 9            *and for purposes of this clause, the inclusion of losses and*  
 10           *modifications shall be in the same manner as provided in*  
 11           *clause (B), unless, and to the extent, the loss and*  
 12           *modifications were applied to adjusted gross income for a*  
 13           *previous taxable year, as determined under this article.*
- 14           *(D) Notwithstanding any provision in this subdivision, if a*  
 15           *taxpayer computed its adjusted gross income for a taxable*  
 16           *year beginning before January 1, 2023, based on a reasonable*  
 17           *interpretation of this article, the taxpayer shall be permitted*  
 18           *to compute its adjusted gross income for those taxable years*  
 19           *based on that interpretation. However, a taxpayer must*  
 20           *continue to report any tax attributes for taxable years*  
 21           *beginning after December 31, 2022, in a manner consistent*  
 22           *with its previous interpretation.*
- 23           *(2) In the case of a corporation, other than a captive real estate*  
 24           *investment trust, for which the adjusted gross income under this*  
 25           *article is determined after a deduction for dividends paid under*  
 26           *the Internal Revenue Code, the modifications required under this*  
 27           *section shall be applied in ratio to the corporation's taxable*  
 28           *income (as defined in Section 63 of the Internal Revenue Code)*  
 29           *after deductions for dividends paid under the Internal Revenue*  
 30           *Code compared to the corporation's taxable income (as defined*  
 31           *in Section 63 of the Internal Revenue Code) before the deduction*  
 32           *for dividends paid under the Internal Revenue Code.*
- 33           *(3) In the case of a trust or estate, the trust or estate is required*  
 34           *to include only the portion of the modifications not passed*  
 35           *through to beneficiaries.*
- 36           *(4) In the case of a taxpayer for which modifications are required*  
 37           *to be applied against a separately stated net operating loss under*  
 38           *IC 6-3-2-2.5 or IC 6-3-2-2.6, the modifications required under*  
 39           *this section must be adjusted to reflect the required application*  
 40           *of the modifications against a separately stated net operating*  
 41           *loss, in order to avoid the application of a particular*  
 42           *modification multiple times.*



1 SECTION 186. IC 6-3-4.5-1, AS AMENDED BY P.L.1-2023,  
 2 SECTION 11, AND AS AMENDED BY P.L.201-2023, SECTION 97,  
 3 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 4 [EFFECTIVE JULY 1, 2024]: Sec. 1. The following definitions apply  
 5 throughout this chapter:

6 (1) "Adjustment year" means the partnership taxable year  
 7 described in Section 6225(d)(2) of the Internal Revenue Code.

8 (2) "Administrative adjustment request" means an administrative  
 9 adjustment request filed by a partnership under Section 6227 of  
 10 the Internal Revenue Code.

11 (3) "Affected year" means any taxable year for a taxpayer that is  
 12 affected by an adjustment under this chapter, regardless of  
 13 whether the partnership has received an adjustment for that  
 14 taxable year.

15 (4) "Audited partnership" means a partnership subject to a  
 16 partnership level audit resulting in a federal adjustment.

17 (5) "Corporate partner" means a partner that is subject to the state  
 18 adjusted gross income tax under ~~IC 6-3-2-1(c)~~ IC 6-3-2-1(b) or  
 19 the financial institutions tax under IC 6-5.5-2-1. In the case of a  
 20 partner that is a corporation described in IC 6-3-2-2.8(2) that also  
 21 is subject to tax under ~~IC 6-3-2-1(c)~~, IC 6-3-2-1(b), the  
 22 corporation is a corporate partner only to the extent that its  
 23 income is subject to tax under ~~IC 6-3-2-1(c)~~. IC 6-3-2-1(b).

24 (6) "Direct partner" means a partner that holds an interest directly  
 25 in a partnership or pass through entity.

26 (7) "Exempt partner" means a partner that is exempt from the  
 27 adjusted gross income tax under IC 6-3-2-2.8(1) or the financial  
 28 institutions tax under IC 6-5.5-2-7(4), except to the extent of  
 29 unrelated business taxable income.

30 (8) "Federal adjustment" means a change to an item or amount  
 31 determined under the Internal Revenue Code or a change to any  
 32 other tax attribute that is used by a taxpayer to compute state  
 33 adjusted gross income taxes or financial institutions tax owed,  
 34 whether that change results from action by the Internal Revenue  
 35 Service, including a partnership level audit, or the filing of an  
 36 amended federal return, a federal refund claim, or an  
 37 administrative adjustment request by the taxpayer. A federal  
 38 adjustment is positive to the extent that it increases state adjusted  
 39 gross income as determined under IC 6-3 or IC 6-5.5 and is  
 40 negative to the extent that it decreases state adjusted gross income  
 41 as determined under IC 6-3 or IC 6-5.5.

42 (9) "Federal adjustment reports" includes methods or forms



1 required by the department for use by a taxpayer to report final  
2 federal adjustments for purposes of this chapter, including an  
3 amended Indiana tax return, information return, or uniform  
4 multistate report.

5 (10) "Federal partnership representative" means a person the  
6 partnership designates for the taxable year as the partnership's  
7 representative, or the person the Internal Revenue Service has  
8 appointed to act as the federal partnership representative,  
9 pursuant to Section 6223(a) of the Internal Revenue Code.

10 (11) "Final determination date" means the following:

11 (A) Except as provided in clause (B) or (C), if the federal  
12 adjustment arises from an Internal Revenue Service audit or  
13 other action by the Internal Revenue Service, the final  
14 determination date is the date on which the federal adjustment  
15 is a final determination under IC 6-3-4-6(d).

16 (B) For federal adjustments arising from an Internal Revenue  
17 Service audit or other action by the Internal Revenue Service,  
18 if the taxpayer filed as a member of a consolidated tax return  
19 filed under IC 6-3-4-14, a combined return filed under  
20 IC 6-3-2-2 or IC 6-5.5-5-1, or a return combined by the  
21 department under IC 6-3-2-2(p), the final determination date  
22 means the first date on which no related federal adjustments  
23 arising from that audit remain to be finally determined, as  
24 described in clause (A), for the entire group.

25 (C) If the federal adjustment results from filing an amended  
26 federal return, a federal refund claim, or an administrative  
27 adjustment request, the final determination date means the day  
28 on which the amended return, refund claim, administrative  
29 adjustment request, or other similar report was filed.

30 (12) "Final federal adjustment" means a federal adjustment after  
31 the final determination date for that federal adjustment has  
32 passed.

33 (13) "Indirect partner" means a partner in a partnership or pass  
34 through entity that itself holds an interest directly, or through  
35 another indirect partner, in a partnership or pass through entity.

36 (14) "Internal Revenue Code" has the meaning set forth in  
37 IC 6-3-1-11.

38 (15) "Nonresident partner" has the meaning provided in  
39 IC 6-3-4-12(n).

40 (16) "Partner" means a person or entity that holds an interest  
41 directly or indirectly in a partnership or other pass through entity.

42 (17) "Partner level adjustments report" means a report provided



1 by a partnership to its partners as a result of a department action  
 2 with regard to the partnership. A partner level adjustments report  
 3 does not include an amended statement provided by a partnership  
 4 or other entity as a result of an adjustment reported by the  
 5 partnership.

6 (18) "Partnership" has the meaning set forth in IC 6-3-1-19.

7 (19) "Partnership level audit" means an examination by the  
 8 Internal Revenue Service at the partnership level under Sections  
 9 6221 through 6241 of the Internal Revenue Code, as enacted by  
 10 the Bipartisan Budget Act of 2015, Public Law 114-74, which  
 11 results in federal adjustments.

12 (20) "Partnership return" means a return required to be filed by a  
 13 partnership pursuant to IC 6-3-4-10. In the case of a partnership  
 14 that is required to withhold tax or file a composite return pursuant  
 15 to IC 6-3-4-12 or IC 6-5.5-2-8, the term also includes the returns  
 16 or schedules required for tax withholding or composite filing. *In*  
 17 *the case of a partnership that is an electing entity under*  
 18 *IC 6-3-2.1, the term also includes the returns or schedules*  
 19 *required for the pass through entity tax under IC 6-3-2.1.*

20 (21) "Pass through entity" means an entity defined in IC 6-3-1-35,  
 21 other than a partnership, that: ~~*is not subject to tax under IC 6-3-*~~

22 *(A) is not subject to tax except as provided in IC 6-3-2-2.8(2),*  
 23 *in the case of a corporation described in IC 6-3-2-2.8(2); or*

24 *(B) is not subject to tax except on its undistributed taxable*  
 25 *income, in the case of an estate or a trust.*

26 (22) "Reallocation adjustment" means a federal adjustment  
 27 resulting from a partnership level audit or an administrative  
 28 adjustment request that changes the shares of one (1) or more  
 29 items of partnership income, gain, loss, expense, or credit  
 30 allocated to direct partners. A positive reallocation adjustment  
 31 means the portion of a reallocation adjustment that would  
 32 increase federal adjusted gross income or federal taxable income  
 33 for one (1) or more direct partners, and a negative reallocation  
 34 adjustment means the portion of a reallocation adjustment that  
 35 would decrease federal adjusted gross income or federal taxable  
 36 income for one (1) or more direct partners, according to Section  
 37 6225 of the Internal Revenue Code and the regulations under that  
 38 section.

39 (23) "Resident partner" means a partner that is not a nonresident  
 40 partner.

41 (24) "Review year" means the taxable year of a partnership that  
 42 is subject to a partnership level audit, an administrative



- 1 adjustment request, or an amended federal return that results in
- 2 federal adjustments, regardless of whether any federal tax
- 3 determined to be due is the responsibility of the partnership or
- 4 partners.
- 5 (25) "Statement" means a form or schedule prescribed by the
- 6 department through which a partnership or pass through entity
- 7 reports tax attributes to its owners or beneficiaries.
- 8 (26) "Tax attribute" means any item of income, deduction, credit,
- 9 receipts for apportionment, or other amount or status that
- 10 determines a partner's liability under IC 6-3, IC 6-3.6, or IC 6-5.5.
- 11 (27) "Taxable year" means, in the case of a partnership, the year
- 12 or partial year for which a partnership files a return for state and
- 13 federal purposes and, in the case of a partner, the taxable year in
- 14 which the partner reports tax attributes from the partnership.
- 15 (28) "Taxpayer" has the meaning set forth in IC 6-3-1-15 (in the
- 16 case of the adjusted gross income tax) and IC 6-5.5-1-17 (in the
- 17 case of the financial institutions tax) and, unless the context
- 18 clearly indicates otherwise, includes a partnership subject to a
- 19 partnership level audit or a partnership that has made an
- 20 administrative adjustment request, as well as a tiered partner of
- 21 that partnership.
- 22 (29) "Tiered partner" means any partner that is a partnership or
- 23 pass through entity.
- 24 (30) "Unrelated business taxable income" has the meaning set
- 25 forth in Section 512 of the Internal Revenue Code.
- 26 SECTION 187. IC 6-3-4.5-6, AS AMENDED BY P.L.1-2023,
- 27 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 28 JULY 1, 2024]: Sec. 6. (a) Once a report of partnership adjustments is
- 29 considered final, the partnership shall, not later than the applicable
- 30 deadline:
- 31 (1) supply to its direct partners and the department a partner level
- 32 adjustments report attributable to each partner in the form and
- 33 manner prescribed by the department;
- 34 (2) remit any composite tax or withholding tax due under
- 35 IC 6-3-4-12 or IC 6-5.5-2-8; and
- 36 (3) remit any pass through entity tax due under IC 6-3-2.1.
- 37 (b) If the partner is a tiered partner, the tiered partner shall, not later
- 38 than the applicable deadline for the tiered partner:
- 39 (1) file an amended return for the taxable year and for any other
- 40 affected year reporting its share of the adjustments;
- 41 (2) supply its owners or beneficiaries and the department
- 42 amended statements reflecting the adjustments attributable to the



1 owner or beneficiary, or a report, in the form and manner  
2 prescribed by the department; **and**

3 (3) remit any tax due under IC 6-3, IC 6-3.6, or IC 6-5.5,  
4 including any pass through entity tax, composite tax, or  
5 withholding tax due under IC 6-3-2.1, IC 6-3-4-12, IC 6-3-4-13,  
6 IC 6-3-4-15, and IC 6-5.5-2-8.

7 (c) Upon receipt of a partner level adjustments report or any  
8 statement from tiered partners arising from a partner level adjustments  
9 report, the taxpayer receiving the report or statement shall file an  
10 amended return for the taxable year reporting the adjustments along  
11 with any other affected year and remit any tax due not later than the  
12 applicable deadline for the partner.

13 (d) Notwithstanding any other provision of this chapter or  
14 IC 6-3-4-11:

15 (1) A partnership that has been issued a report of proposed  
16 partnership adjustments, or a tiered partner that is a partnership  
17 that has received a partner level adjustment report or statement  
18 arising from a report of final partnership adjustments, may elect  
19 to pay any tax due arising from a report of final partnership  
20 adjustments.

21 (2) Such election must be filed with the department not later than  
22 sixty (60) days after the department issues the report of proposed  
23 partnership adjustments or, in the case of an election by a tiered  
24 partner, not later than the date by which the tiered partner is  
25 required to file an amended return under this section.

26 (3) The computation of tax and other provisions governing this  
27 election shall be in a manner consistent with an election under  
28 section 9(c) of this chapter.

29 (4) If a partnership has made an election under this chapter to  
30 report and remit any tax due at the partnership level for a taxable  
31 year, the partnership shall be considered to have made a timely  
32 election under this subsection with regard to any adjustments in  
33 the report of partnership adjustments for that taxable year.

34 (5) No election may be made under this subsection after April 30,  
35 2023.

36 SECTION 188. IC 6-3-4.5-9, AS AMENDED BY P.L.1-2023,  
37 SECTION 16, AND AS AMENDED BY P.L.201-2023, SECTION 98,  
38 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
39 [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) Partnerships and partners  
40 shall report final federal adjustments arising from a partnership level  
41 audit or an administrative adjustment request and make payments as  
42 required under this section.

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1 (b) Final federal adjustments subject to the requirements of this  
 2 section, except those subject to a properly made election under  
 3 subsection (c), shall be reported as follows:

4 (1) Not later than the applicable deadline, the partnership shall:

5 (A) file an amended partnership return for the review year and  
 6 any other taxable year affected by the final federal adjustments  
 7 with the department as provided in section 8 of this chapter  
 8 and provide any other information required by the department;

9 (B) notify each of its direct partners of their distributive share  
 10 of the final federal adjustments as provided in section 8 of this  
 11 chapter for all affected taxable years for which the partnership  
 12 filed an amended partnership return by an amended statement  
 13 or a report in the form and manner prescribed by the  
 14 department; ~~and~~

15 (C) file an amended composite return for direct partners and  
 16 an amended withholding return for direct partners for the  
 17 review year and any affected taxable years as otherwise  
 18 required by IC 6-3-4-12 or IC 6-5.5-2-8 and pay any tax due  
 19 for the taxable years; *and*

20 *(D) if the partnership is an electing entity, file an amended*  
 21 *return under IC 6-3-2.1 for the review year and any affected*  
 22 *taxable year and pay any tax due for the taxable year.*

23 (2) Each direct partner that is subject to tax under IC 6-3,  
 24 IC 6-3.6, or IC 6-5.5 shall, on or before the applicable deadline:

25 (A) file an amended return as provided in section 8 of this  
 26 chapter reporting their distributive share of the adjustments  
 27 reported to them under subdivision (1)(B) for the taxable year  
 28 in which affected taxable year attributes would be reported by  
 29 the direct partner as provided in section 8 of this chapter; and

30 (B) pay any additional amount of tax due as if final federal  
 31 partnership adjustments had been properly reported, less any  
 32 credit for related amounts paid or withheld and remitted on  
 33 behalf of the direct partner.

34 (3) Each tiered partner shall treat any final federal partnership  
 35 adjustments under this section in a manner consistent with the  
 36 treatment of tiered partners under section 8 of this chapter.

37 (c) Except as provided in subsection (d), an audited partnership  
 38 making an election under this subsection shall:

39 (1) not later than the applicable deadline, file an amended  
 40 partnership return for the review year and for any other affected  
 41 taxable year elected by the audited partnership, including  
 42 information as required by the department, and notify the



1 department that it is making the election under this subsection;  
2 and

3 (2) not later than ninety (90) days after the applicable deadline,  
4 pay an amount, determined as follows, in lieu of taxes owed by its  
5 direct or indirect partners:

6 (A) Exclude from final federal adjustments the distributive  
7 share of these adjustments reported to a direct exempt partner  
8 that is not unrelated business income.

9 (B) For the total distributive shares of the remaining final  
10 federal adjustments reported to direct corporate partners and  
11 to direct exempt partners, apportion and allocate such  
12 adjustments as provided under IC 6-3-2-2 or IC 6-3-2-2.2 (in  
13 the case of the adjusted gross income tax) or IC 6-5.5-4 (in the  
14 case of the financial institutions tax), and multiply the  
15 resulting amount by the tax rate for the taxable year under  
16 ~~IC 6-3-2-1(e)~~, IC 6-3-2-1(b), IC 6-3-2-1.5, or IC 6-5.5-2-1, as  
17 applicable.

18 (C) For the total distributive shares of the remaining final  
19 federal adjustments reported to nonresident direct partners  
20 other than tiered partners or corporate partners, determine the  
21 amount of such adjustments which is Indiana source income  
22 under IC 6-3-2-2 or IC 6-3-2-2.2, and multiply the resulting  
23 amount by the tax rate under ~~IC 6-3-2-1(b)~~, IC 6-3-2-1(a), and  
24 if applicable IC 6-3.6. If a partnership is unable to determine  
25 whether a nonresident is subject to tax under IC 6-3.6, or to  
26 determine in what county the nonresident is subject to tax  
27 under IC 6-3.6, tax shall also be imposed at the highest rate for  
28 which a county imposes a tax under IC 6-3.6 for the taxable  
29 year.

30 (D) For the total distributive shares of the remaining final  
31 federal adjustments reported to tiered partners:

32 (i) determine the amount of any adjustment that is of a type  
33 that it would be subject to sourcing in Indiana under  
34 IC 6-3-2-2, IC 6-3-2-2.2, or IC 6-5.5-4, as applicable, and  
35 determine the portion of this amount that would be sourced  
36 to Indiana;

37 (ii) determine the amount of any adjustment that is of a type  
38 that it would not be subject to sourcing to Indiana by a  
39 nonresident partner under IC 6-3-2-2, IC 6-3-2-2.2, or  
40 IC 6-5.5-4, as applicable;

41 (iii) determine the portion of the amount determined under  
42 item (ii) that can be established, as prescribed by the



1 department by rule under IC 4-22-2, to be properly allocable  
 2 to nonresident indirect partners or other partners not subject  
 3 to tax on the adjustments; and

4 (iv) multiply the sum of the amounts determined in items (i)  
 5 and (ii) reduced by the amount determined in item (iii) by  
 6 the highest combined rate for the taxable year under  
 7 ~~IC 6-3-2-1(c)~~ IC 6-3-2-1(a) and IC 6-3.6 for any county, the  
 8 rate under ~~IC 6-3-2-1(c)~~ IC 6-3-2-1(b), or the rate under  
 9 6-5.5-2-1 for the taxable year, whichever is highest.

10 (E) For the total distributive shares of the remaining final  
 11 federal adjustments reported to resident individual, estate, or  
 12 trust direct partners, multiply that amount by the tax rate under  
 13 ~~IC 6-3-2-1(b)~~ IC 6-3-2-1(a) and IC 6-3.6. If a partnership does  
 14 not reasonably ascertain the county of residence for an  
 15 individual direct partner, the rate under IC 6-3.6 for that  
 16 partner shall be treated as the highest rate imposed in any  
 17 county under IC 6-3.6 for the taxable year.

18 (F) Add an amount equal to any credit reduction under  
 19 IC 6-3-3, IC 6-3.1, and IC 6-5.5 attributable as a result of final  
 20 federal adjustments.

21 (G) Add the amounts determined in clauses (B), (C), (D)(iv),  
 22 (E), and (F). For purposes of determining interest and  
 23 penalties, the due date of payment shall be the due date of the  
 24 partnership's return under IC 6-3-4-10 for the taxable year,  
 25 determined without regard to any extensions.

26 (d) Final federal adjustments subject to an election under subsection  
 27 (c) shall not include:

28 (1) the distributive share of final federal adjustments that would  
 29 constitute income derived from a partnership to any direct or  
 30 indirect partner that is a corporation taxable under ~~IC 6-3-2-1(c)~~  
 31 IC 6-3-2-1(b), IC 6-3-2-1.5, or IC 6-5.5-2-1 and is considered  
 32 unitary to the partnership; or

33 ~~(2) any final federal adjustments resulting from an administrative~~  
 34 ~~adjustment request; or~~

35 ~~(3) (2) any other circumstances that the department determines~~  
 36 ~~would result in avoidance or evasion of any tax otherwise due~~  
 37 ~~from one (1) or more partners under IC 6-3 or IC 6-5.5.~~

38 (e) *No election under subsection (c) may be made for federal audit*  
 39 *adjustments received by the department after April 30, 2023.*

40 ~~(f)~~ (f) Notwithstanding IC 6-3-4-11, an audited partnership not  
 41 otherwise subject to any reporting or payment obligations to Indiana  
 42 that makes an election under subsection (c) consents to be subject to



1 Indiana law related to reporting, assessment, payment, and collection  
2 of Indiana tax calculated under the election.

3 SECTION 189. IC 6-3.1-38.3-6, AS ADDED BY P.L.236-2023,  
4 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2024]: Sec. 6. (a) This section applies to a taxpayer that does  
6 not meet the requirements under section 5(a) of this chapter and  
7 ~~employees~~ **employs** five hundred (500) or less total employees.

8 (b) The amount of the tax credit is determined according to the  
9 following:

10 (1) In the first taxable year for which the credit is claimed with  
11 respect to wages paid to a particular employee, an amount equal  
12 to twenty percent (20%) of the wages paid to the employee during  
13 the taxable year.

14 (2) In the second taxable year for which the credit is claimed with  
15 respect to wages paid to a particular employee, an amount equal  
16 to thirty percent (30%) of the wages paid to the employee during  
17 the taxable year.

18 (3) In the third and each subsequent taxable year for which the  
19 credit is claimed with respect to wages paid to a particular  
20 employee, an amount equal to forty percent (40%) of the wages  
21 paid to the employee during the taxable year.

22 SECTION 190. IC 6-3.1-38.3-10, AS ADDED BY P.L.236-2023,  
23 SECTION 68, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
24 JULY 1, 2024]: Sec. 10. The tax credit under this chapter shall be  
25 ~~include~~ **included** in the legislative services agency's tax expenditure  
26 report in 2026.

27 SECTION 191. IC 6-3.6-6-20, AS AMENDED BY P.L.247-2017,  
28 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JULY 1, 2024]: Sec. 20. (a) This section does not apply to distributions  
30 of revenue under section 9 of this chapter.

31 (b) This section applies only to the following:

32 (1) Any allocation or distribution of revenue under section 3(a)(2)  
33 of this chapter that is made on the basis of property tax levies in  
34 counties that formerly imposed a tax under IC 6-3.5-1.1 (before  
35 its repeal January 1, 2017).

36 (2) Any allocation or distribution of revenue under section 3(a)(3)  
37 of this chapter that is made on the basis of property tax levies in  
38 counties that formerly imposed a tax under IC 6-3.5-6 (before its  
39 repeal January 1, 2017).

40 (c) Subject to subsection (b), if a school corporation or civil taxing  
41 unit of an adopting county does not impose a property tax levy that is  
42 first due and payable in the calendar year preceding the year in which



1 revenue under section 3(a)(2) or 3(a)(3) of this chapter is being  
 2 allocated or distributed, that school corporation or civil taxing unit is  
 3 entitled to receive a part of the revenue under section 3(a)(2) or 3(a)(3)  
 4 of this chapter (as appropriate) to be distributed within the county. The  
 5 fractional amount that such a school corporation or civil taxing unit is  
 6 entitled to receive each month during that calendar year equals the  
 7 product of: ~~the following:~~

8 (1) the amount of revenue under section 3(a)(2) or 3(a)(3) of this  
 9 chapter to be distributed on the basis of property tax levies during  
 10 that month; multiplied by

11 (2) a fraction. The numerator of the fraction equals the budget of  
 12 that school corporation or civil taxing unit for the distribution  
 13 year. The denominator of the fraction equals the aggregate  
 14 budgets of all school corporations or civil taxing units of that  
 15 county for the distribution year.

16 (d) Subject to subsection (b), if for a calendar year a school  
 17 corporation or civil taxing unit is allocated a part of a county's revenue  
 18 under section 3(a)(2) or 3(a)(3) of this chapter by subsection (c), the  
 19 calculations used to determine the shares of revenue of all other school  
 20 corporations and civil taxing units under ~~section 3(a)(2)~~ **section**  
 21 **3(a)(2)** or 3(a)(3) of this chapter (as appropriate) shall be changed each  
 22 month for that same year by reducing the amount of revenue to be  
 23 distributed by the amount of revenue under section 3(a)(2) or 3(a)(3)  
 24 of this chapter allocated under subsection (c) for that same month. The  
 25 department of local government finance shall make any adjustments  
 26 required by this subsection and provide them to the appropriate county  
 27 auditors.

28 SECTION 192. IC 6-3.6-9-13, AS ADDED BY P.L.243-2015,  
 29 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 13. All distributions from a trust account  
 31 established under this chapter shall be made by warrants issued by the  
 32 ~~auditor of state~~ **comptroller** to the treasurer of state ordering the  
 33 appropriate payments.

34 SECTION 193. IC 6-3.6-11-5.5, AS ADDED BY P.L.259-2019,  
 35 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2024]: Sec. 5.5. (a) This section applies to Lake County for  
 37 purposes of categorizations, allocations, and distributions of additional  
 38 revenue that is allocated each year for economic development purposes  
 39 under IC 6-3.6-6-9 and of certified shares under IC 6-3.6-6. Additional  
 40 revenue that is allocated each year for economic development purposes  
 41 by a civil taxing unit listed in IC 6-3.6-9-5(d) must first be used to  
 42 provide funding for a rail project (as defined in IC 36-7.5-1-13.5).



1 (b) Before the ~~auditor of state~~ **comptroller** may make a certified  
 2 distribution of additional revenue allocated for economic development  
 3 purposes under IC 6-3.6-6-9, the ~~auditor of state~~ **comptroller** shall  
 4 withhold the total amount determined by the department of local  
 5 government finance under IC 6-3.6-9-5(d) from the certified  
 6 distribution allocated to economic development. The amount withheld  
 7 by the ~~auditor of state~~ **comptroller** under this section shall be paid to  
 8 the secretary-treasurer of the northwest Indiana regional development  
 9 authority (IC 36-7.5) before a certified distribution allocated to  
 10 economic development is made to the county and before the county  
 11 auditor may otherwise allocate or distribute tax revenue under this  
 12 article.

13 SECTION 194. IC 6-3.6-11-6, AS AMENDED BY P.L.165-2021,  
 14 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 6. (a) This section applies to Lake County,  
 16 LaPorte County, Porter County, and any municipality in those counties  
 17 that is a member of the northwest Indiana regional development  
 18 authority (IC 36-7.5) for purposes of categorizations, allocations, and  
 19 distributions of additional revenue that is allocated each year for  
 20 economic development purposes under IC 6-3.6-6-9.

21 (b) This subsection applies only to Lake County. The county or a  
 22 city described in IC 36-7.5-2-3(b) may use additional revenue that is  
 23 allocated each year for economic development purposes under  
 24 IC 6-3.6-6-9 for making transfers required by IC 36-7.5-4-2 or to  
 25 provide rail project funding under IC 36-7.5-4.5. The additional  
 26 revenue allocated for economic development and used to make the  
 27 transfers required by IC 36-7.5-4-2 or to provide rail project funding  
 28 shall be paid by the treasurer of state to the treasurer of the northwest  
 29 Indiana regional development authority before certified distributions  
 30 are made to the county or any cities or towns in the county. The county  
 31 or a city or town in the county may use additional revenue that is  
 32 allocated each year for economic development purposes under  
 33 IC 6-3.6-6-9 to provide homestead credits in the county, city, or town.  
 34 The following apply to homestead credits provided under this  
 35 subsection:

36 (1) The county, city, or town fiscal body must adopt an ordinance  
 37 authorizing the homestead credits. The ordinance must specify the  
 38 amount of additional revenue that will be used to provide  
 39 homestead credits in the following year.

40 (2) The county, city, or town fiscal body that adopts an ordinance  
 41 under this subsection must forward a copy of the ordinance to the  
 42 county auditor and the department of local government finance



- 1 not more than thirty (30) days after the ordinance is adopted.
- 2 (3) The homestead credits must be applied uniformly to provide
- 3 a homestead credit for homesteads in the county, city, or town.
- 4 (4) The homestead credits shall be treated for all purposes as
- 5 property tax levies.
- 6 (5) The homestead credits shall be applied to the net property
- 7 taxes due on the homestead after the application of all other
- 8 assessed value deductions or property tax deductions and credits
- 9 that apply to the amount owed under IC 6-1.1.
- 10 (6) The ~~auditor~~ of state **comptroller** shall determine the
- 11 homestead credit percentage for a particular year based on the
- 12 amount of additional revenue that will be used under this
- 13 subsection to provide homestead credits in that year.
- 14 (c) This subsection applies only to LaPorte County as follows:
- 15 (1) This subsection applies if:
- 16 (A) the county fiscal body has adopted an ordinance under
- 17 IC 36-7.5-2-3(d) providing that the county is joining the
- 18 northwest Indiana regional development authority; and
- 19 (B) the fiscal body of the city described in IC 36-7.5-2-3(d)
- 20 has adopted an ordinance under IC 36-7.5-2-3(d) providing
- 21 that the city is joining the development authority.
- 22 (2) Additional revenue that is allocated each year for economic
- 23 development purposes under IC 6-3.6-6-9 may be used by a
- 24 county or a city described in IC 36-7.5-2-3(d) for making transfers
- 25 required by IC 36-7.5-4-2. In addition, if the allocation of
- 26 additional revenue for economic development purposes under
- 27 IC 6-3.6-6-9 is increased in the county, the first three million five
- 28 hundred thousand dollars (\$3,500,000) of the tax revenue that
- 29 results each year from the allocation increase shall be used by the
- 30 county only to make the county's transfer required by
- 31 IC 36-7.5-4-2 and shall be paid by the treasurer of state to the
- 32 treasurer of the northwest Indiana regional development authority
- 33 under IC 36-7.5-4-2 before certified distributions are made to the
- 34 county or any cities or towns in the county.
- 35 (3) All of the additional revenue allocated for economic
- 36 development purposes under IC 6-3.6-6-9 that results each year
- 37 from an allocation increase described in subdivision (2) and that
- 38 is in excess of the first three million five hundred thousand dollars
- 39 (\$3,500,000) must be used by the county and cities and towns in
- 40 the county for homestead credits under this subsection. The
- 41 following apply to homestead credits provided under this
- 42 subsection:



- 1 (A) The homestead credits must be applied uniformly to
- 2 provide a homestead credit for homesteads in the county, city,
- 3 or town.
- 4 (B) The homestead credits shall be treated for all purposes as
- 5 property tax levies.
- 6 (C) The homestead credits shall be applied to the net property
- 7 taxes due on the homestead after the application of all other
- 8 assessed value deductions or property tax deductions and
- 9 credits that apply to the amount owed under IC 6-1.1.
- 10 (D) The ~~auditor of state~~ **comptroller** shall determine the
- 11 homestead credit percentage for a particular year based on the
- 12 amount of additional revenue that will be used under this
- 13 subdivision to provide homestead credits in that year.
- 14 (d) This subsection applies only to Porter County. The additional
- 15 revenue designated each year for economic development purposes
- 16 under IC 6-3.6-6 shall be allocated and used as follows:
- 17 (1) First, the revenue attributable to an income tax rate of
- 18 twenty-five hundredths percent (0.25%) shall be allocated to the
- 19 county and cities and towns as provided in IC 6-3.6-6-9.
- 20 (2) Second, the next three million five hundred thousand dollars
- 21 (\$3,500,000) of the revenue shall be used for the county or for
- 22 eligible municipalities (as defined in IC 36-7.5-1-11.3) in the
- 23 county, to make transfers as provided in and required under
- 24 IC 36-7.5-4-2. The additional revenue used to make the transfers
- 25 as provided in IC 36-7.5-4-2 shall be paid by the treasurer of state
- 26 to the treasurer of the northwest Indiana regional development
- 27 authority before certified distributions are made to the county or
- 28 any taxing unit in the county. If Porter County ceases to be a
- 29 member of the northwest Indiana regional development authority
- 30 under IC 36-7.5 but two (2) or more municipalities in the county
- 31 have become members of the northwest Indiana regional
- 32 development authority as authorized by IC 36-7.5-2-3(h), the
- 33 treasurer of state shall continue to transfer this amount to the
- 34 treasurer of the northwest Indiana regional development authority
- 35 under IC 36-7.5-4-2.
- 36 (3) Third, except as provided in IC 36-7.5-3-5, all of the revenue
- 37 each year that is in excess of the amounts described in
- 38 subdivisions (1) and (2) must be used by the county and cities and
- 39 towns in the county for homestead credits. The following apply to
- 40 homestead credits provided under this subdivision:
- 41 (A) The homestead credits must be applied uniformly to
- 42 provide a homestead credit for homesteads in the county, city,





- 1 or town.
- 2 (B) The homestead credits shall be treated for all purposes as
- 3 property tax levies.
- 4 (C) The homestead credits shall be applied to the net property
- 5 taxes due on the homestead after the application of all other
- 6 assessed value deductions or property tax deductions and
- 7 credits that apply to the amount owed under IC 6-1.1.
- 8 (D) The ~~auditor of state~~ **comptroller** shall determine the
- 9 homestead credit percentage for a particular year based on the
- 10 amount of additional revenue that will be used under this
- 11 subdivision to provide homestead credits in that year.
- 12 (e) A transfer made on behalf of a city, town, or county under this
- 13 section after December 31, 2018, is to be considered a payment for
- 14 services provided to residents by a rail project as those services are
- 15 rendered.
- 16 (f) A pledge by the northwest Indiana regional development
- 17 authority of transferred revenue under this section to the payment of
- 18 bonds, leases, or obligations under this article or IC 5-1.3:
- 19 (1) constitutes the obligations of the northwest Indiana regional
- 20 development authority; and
- 21 (2) does not constitute an indebtedness of:
- 22 (A) a county or municipality described in this section; or
- 23 (B) the state;
- 24 within the meaning or application of any constitutional or
- 25 statutory provision or limitation.
- 26 (g) Neither the transfer of revenue nor the pledge of revenue
- 27 transferred under this section is an impairment of contract within the
- 28 meaning or application of any constitutional provision or limitation
- 29 because of the following:
- 30 (1) The statutes governing local income taxes, including the
- 31 transferred revenue, have been the subject of legislation annually
- 32 since 1973, and during that time the statutes have been revised,
- 33 amended, expanded, limited, and recodified dozens of times.
- 34 (2) Owners of bonds, leases, or other obligations to which local
- 35 income tax revenues have been pledged recognize that the
- 36 regulation of local income taxes has been extensive and
- 37 consistent.
- 38 (3) All bonds, leases, or other obligations, due to their essential
- 39 contractual nature, are subject to relevant state and federal law
- 40 that is enacted after the date of a contract.
- 41 (4) The state has a legitimate interest in assisting the northwest
- 42 Indiana regional development authority in financing rail projects



1 (as defined in IC 36-7.5-1-13.5).

2 (h) All proceedings had and actions described in this section are  
3 valid pledges under IC 5-1-14-4 as of the date of those pledges or  
4 actions and are hereby legalized and declared valid if taken before  
5 March 15, 2018.

6 SECTION 195. IC 6-3.6-11-7, AS AMENDED BY P.L.259-2019,  
7 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2024]: Sec. 7. (a) This section applies to a civil taxing unit  
9 that has previously:

- 10 (1) entered into an interlocal cooperation or similar agreement;  
11 (2) adopted an ordinance or resolution; or  
12 (3) taken any other action;

13 offering to provide revenue to support and finance a rail project or rail  
14 projects (as defined under IC 36-7.5-1-13.5).

15 (b) The additional revenue that would otherwise be allocated to a  
16 civil taxing unit described in subsection (a) shall be withheld under  
17 section 5.5 of this chapter by the ~~auditor of state~~ **comptroller** and shall  
18 be paid by the ~~auditor of state~~ **comptroller** to the secretary-treasurer of  
19 the northwest Indiana regional development authority under  
20 IC 36-7.5-4-2 before certified distributions are made to the county and  
21 before the county auditor may allocate or distribute tax revenue under  
22 this article to any civil taxing unit in the county or counties in which  
23 the unit is located.

24 (c) Amounts:

- 25 (1) withheld under section 5.5 of this chapter; and  
26 (2) transferred on behalf of a civil taxing unit under this section;  
27 after December 31, 2018, are considered to be a payment for services  
28 provided to residents by a rail project as such services are rendered.

29 (d) A pledge by the northwest Indiana regional development  
30 authority of withheld or transferred revenue received under this chapter  
31 to the payment of bonds, leases, or obligations under IC 36-7.5 or  
32 IC 5-1.3:

- 33 (1) constitutes the obligations of the northwest Indiana regional  
34 development authority; and  
35 (2) does not constitute an indebtedness of:  
36 (A) a unit described in this section; or  
37 (B) the state;

38 within the meaning or application of any constitutional or  
39 statutory provision or limitation.

40 (e) Neither the withholding or transfer of revenue nor the pledge of  
41 revenue withheld or transferred under this chapter is an impairment of  
42 contract within the meaning or application of any constitutional



1 provision or limitation because of the following:

2 (1) The statutes governing local income taxes, including the  
3 withheld or transferred revenue, have been the subject of  
4 legislation annually since 1973, and during that time the statutes  
5 have been revised, amended, expanded, limited, and recodified  
6 dozens of times.

7 (2) Owners of bonds, leases, or other obligations to which local  
8 income tax revenues have been pledged recognize that the  
9 regulation of local income taxes has been extensive and  
10 consistent.

11 (3) All bonds, leases, or other obligations, due to their essential  
12 contractual nature, are subject to relevant state and federal law  
13 that is enacted after the date of a contract.

14 (4) The state has a legitimate interest in assisting the northwest  
15 Indiana regional development authority in financing rail projects  
16 (as defined in IC 36-7.5-1-13.5).

17 (f) All:

18 (1) agreements;

19 (2) ordinances or resolutions; and

20 (3) proceedings had and actions described in this chapter;

21 are valid pledges under IC 5-1-14-4 as of the date of those pledges or  
22 actions and are hereby legalized and declared valid if taken before  
23 April 30, 2019.

24 SECTION 196. IC 6-3.6-11-7.5, AS ADDED BY P.L.259-2019,  
25 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2024]: Sec. 7.5. (a) An action challenging any action taken  
27 under section 5.5, 5.7, 6, or 7 of this chapter to withhold or transfer  
28 revenue to the secretary-treasurer of the northwest Indiana regional  
29 developmental authority (IC 36-7.5) from a county's certified  
30 distribution must be brought within ten (10) days after the date on  
31 which the county auditor notifies the secretary-treasurer of the  
32 northwest Indiana regional development authority (IC 36-7.5) of the  
33 amount of certified tax revenue that will be distributed under  
34 IC 6-3.6-9-5(d).

35 (b) A court shall require a plaintiff to provide a bond with surety in  
36 an amount equal to the total amounts of tax revenue estimated to be  
37 withheld or transferred by the ~~auditor~~ of state **comptroller** from the  
38 date of the filing until December 31, 2049.

39 (c) The burden of proof in an action under this section is on the  
40 plaintiff.

41 (d) If the defendant prevails in an action under this section, the court  
42 shall award attorney's fees to the defendant.

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1 SECTION 197. IC 6-4.1-12-10 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. A special auditor,  
 3 appraiser, or counsel appointed by the inheritance tax administrator  
 4 under section 9 of this chapter shall receive compensation for ~~his~~ **the**  
 5 **individual's** services in an amount fixed by the administrator and the  
 6 governor. When a claim for the compensation is approved by the  
 7 administrator and the governor, the state ~~auditor~~ **comptroller** shall  
 8 issue a warrant to the claimant in the amount so approved. The state  
 9 ~~auditor~~ **comptroller** shall draw the warrant on taxes collected under  
 10 this article. The state treasurer shall pay the warrant.

11 SECTION 198. IC 6-5.5-8-2, AS AMENDED BY P.L.38-2021,  
 12 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2024]: Sec. 2. (a) On or before December 1 and June 1 of each  
 14 year the ~~auditor~~ of state **comptroller** shall transfer from the financial  
 15 institutions tax fund to each county auditor for distribution to the taxing  
 16 units (as defined in IC 6-1.1-1-21) in the county, an amount equal to  
 17 fifty percent (50%) of the sum of the distributions under this section for  
 18 all the taxing units of the county for the state fiscal year. The amount  
 19 of a taxing unit's distribution for the state fiscal year is equal to the  
 20 result of:

21 (1) an amount equal to forty percent (40%) of the total financial  
 22 institutions tax revenue collected during the preceding state fiscal  
 23 year; multiplied by

24 (2) a fraction equal to:

25 (A) the amount of the guaranteed distributions received by the  
 26 taxing unit under this chapter during calendar year 2012  
 27 (based on the best information available to the department);  
 28 divided by

29 (B) the total amount of all guaranteed distributions received by  
 30 all taxing units under this chapter during calendar year 2012  
 31 (based on the best information available to the department).

32 (b) The county auditor shall distribute the distributions received  
 33 under subsection (a) to the taxing units in the county at the same time  
 34 that the county auditor makes the semiannual distribution of real  
 35 property taxes to the taxing units.

36 (c) The distributions received under subsection (a) may be used for  
 37 any legal purpose.

38 SECTION 199. IC 6-5.5-8-3, AS AMENDED BY P.L.205-2013,  
 39 SECTION 126, IS AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Before April 15 and October  
 41 15 of each year, the ~~auditor~~ of state **comptroller** shall determine the  
 42 amount of the next semiannual distribution under section 2 of this



1 chapter for counties. The amounts determined by the ~~auditor of state~~  
 2 **comptroller** shall be based on the best information available to the  
 3 department.

4 (b) In order to make the distributions required by this chapter, the  
 5 ~~auditor of state~~ **comptroller** shall draw warrants on the financial  
 6 institutions tax fund payable to the county, and the treasurer of state  
 7 shall pay the warrants.

8 SECTION 200. IC 6-6-5-9, AS AMENDED BY P.L.256-2017,  
 9 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 9. (a) The bureau, in the administration and  
 11 collection of the vehicle excise tax imposed by this chapter, may utilize  
 12 the services and facilities of:

- 13 (1) license branches operated under IC 9-14.1;
- 14 (2) full service providers (as defined in IC 9-14.1-1-2); and
- 15 (3) partial services providers (as defined in IC 9-14.1-1-3);

16 in its administration of the motor vehicle registration laws of the state  
 17 of Indiana in accordance with the procedures, in the manner, and to the  
 18 extent that the bureau considers necessary and proper to implement and  
 19 effectuate the administration and collection of the vehicle excise tax  
 20 imposed by this chapter.

21 (b) The bureau may impose a service charge of one dollar and  
 22 seventy cents (\$1.70) for each vehicle excise tax collection made under  
 23 this chapter. The service charge shall be deposited in the bureau of  
 24 motor vehicles commission fund.

25 (c) The bureau of motor vehicles shall report the vehicle excise  
 26 taxes collected on at least a weekly basis to the county auditor of the  
 27 county to which the collections are due.

28 (d) If the vehicle excise tax imposed by this chapter is collected by  
 29 the department of state revenue, the money collected shall be deposited  
 30 in the state general fund to the credit of the appropriate county and  
 31 reported to the bureau of motor vehicles on the first working day  
 32 following the week of collection. Except as provided in subsection (e),  
 33 any amount collected by the department which represents interest or a  
 34 penalty shall be retained by the department and used to pay its costs of  
 35 enforcing this chapter.

36 (e) This subsection applies only to interest or a penalty collected by  
 37 the department of state revenue from a person that:

- 38 (1) fails to properly register a vehicle as required by IC 9-18  
 39 (before its expiration) or IC 9-18.1 and pay the tax due under this  
 40 chapter; and
- 41 (2) during any time after the date by which the vehicle was  
 42 required to be registered under IC 9-18 (before its expiration) or



1 IC 9-18.1 displays on the vehicle a license plate issued by another  
2 state.

3 The total amount collected by the department that represents interest  
4 or a penalty, minus a reasonable amount determined by the department  
5 to represent its administrative expenses, shall be deposited in the state  
6 general fund for the credit of the county in which the person resides.  
7 The amount shall be reported to the bureau of motor vehicles on the  
8 first working day following the week of collection.

9 (f) The bureau may contract with a bank card or credit card vendor  
10 for acceptance of bank or credit cards.

11 (g) On or before April 1 of each year, the bureau shall provide to the  
12 ~~auditor of~~ state **comptroller** the amount of vehicle excise taxes  
13 collected for each county for the preceding year.

14 (h) On or before May 10 and November 10 of each year, the ~~auditor~~  
15 ~~of~~ state **comptroller** shall distribute to each county one-half (1/2) of:

- 16 (1) the amount of delinquent taxes; and  
17 (2) any penalty or interest described in subsection (e);  
18 that have been credited to the county under subsection (e). There is  
19 appropriated from the state general fund the amount necessary to make  
20 the distributions required by this subsection. The county auditor shall  
21 apportion and distribute the delinquent tax distributions to the taxing  
22 units in the county at the same time and in the same manner as excise  
23 taxes are apportioned and distributed under section 10 of this chapter.

24 (i) The commissioner of insurance shall prescribe the form of the  
25 bonds or crime policies required by this section.

26 SECTION 201. IC 6-6-5-9.5, AS AMENDED BY P.L.108-2019,  
27 SECTION 124, IS AMENDED TO READ AS FOLLOWS  
28 [EFFECTIVE JULY 1, 2024]: Sec. 9.5. (a) Before the twentieth day of  
29 each month the bureau shall do the following:

30 (1) Determine the amount of excise taxes that would have been  
31 collected for each county for the preceding month based on the  
32 tax rate schedule that was in effect on January 1, 1995.

33 (2) Determine and report to the ~~auditor of~~ state **comptroller** the  
34 difference between what was actually collected for each county  
35 for that month and what would have been collected at the January  
36 1, 1995, rates.

37 (b) For the months of January through November, the ~~auditor of~~  
38 state **comptroller** shall determine a monthly uniform disbursement  
39 percentage to be applied in determining the amount of motor vehicle  
40 excise tax replacement money to be disbursed to each county. The  
41 monthly uniform disbursement percentage equals the quotient of the  
42 sum of the amounts transferred under IC 4-30-17-3.5 plus the amounts



1 transferred under subsection (f) to the motor vehicle excise tax  
 2 replacement account in the month of the bureau's report divided by the  
 3 sum of the total differences for all counties, as determined under  
 4 subsection (a) and identified in the bureau's report for that month.

5 (c) For December, the ~~auditor~~ of state **comptroller** shall determine  
 6 an annual uniform disbursement percentage to be applied in  
 7 determining the amount of motor vehicle excise tax replacement money  
 8 to be disbursed to each county in December as an annual adjustment.

9 (d) The annual uniform disbursement percentage equals the quotient  
 10 of the sum of the amounts transferred under IC 4-30-17-3.5 plus the  
 11 amounts transferred under subsection (f) to the motor vehicle excise tax  
 12 replacement account in the months of January through December  
 13 divided by the sum of the total differences for all counties, as  
 14 determined under subsection (a) and identified in the bureau's reports  
 15 for the months of January through December.

16 (e) For the months of January through November, the ~~auditor~~ of  
 17 state **comptroller** shall distribute to the county the amount of the  
 18 difference determined under subsection (a) in the month of the bureau's  
 19 report for that county, multiplied by the monthly uniform disbursement  
 20 percentage for that month. For December, the ~~auditor~~ state  
 21 **comptroller** shall distribute to the county the total difference in the  
 22 bureau's reports determined under subsection (a) in the months of  
 23 January through December for that county, multiplied by the annual  
 24 uniform disbursement percentage, less the amounts distributed to the  
 25 county in January through November. However, the total distribution  
 26 to a county in a calendar year may not exceed the total difference in the  
 27 bureau's reports determined under subsection (a) in the months of  
 28 January through December for that county in the year.

29 (f) This subsection applies only after December 31, 1995, and  
 30 applies only if insufficient money is available in the lottery surplus  
 31 fund to make the distributions to the state general fund motor vehicle  
 32 excise tax replacement account that are required under IC 4-30-17-3.5.  
 33 Before the twenty-fifth day of each month, the ~~auditor~~ of state  
 34 **comptroller** shall transfer from the state general fund to the state  
 35 general fund motor vehicle excise tax replacement account the  
 36 difference between:

- 37 (1) the amount that IC 4-30-17-3.5 requires the ~~auditor~~ of state  
 38 **comptroller** to distribute from the lottery surplus fund to the state  
 39 general fund motor vehicle excise tax replacement account; and  
 40 (2) the amount that is available for distribution from the lottery  
 41 surplus fund to the state general fund motor vehicle excise tax  
 42 replacement account.



1 The transfers required under this subsection are annually appropriated  
2 from the state general fund.

3 (g) Any money remaining in the motor vehicle excise tax  
4 replacement account after the last county distribution in December  
5 shall be transferred to the lottery surplus fund. The ~~auditor of state~~  
6 **comptroller** shall make the distribution before the end of the month  
7 the ~~auditor state comptroller~~ receives the bureau's report.

8 (h) The money needed for the distribution shall be withdrawn from  
9 the motor vehicle excise tax replacement account. There is  
10 appropriated from the state general fund motor vehicle excise tax  
11 replacement account, the amount needed to make the distributions  
12 required by this section.

13 (i) Distributions made under this section are considered motor  
14 vehicle excise taxes for purposes of allocating revenue among taxing  
15 units under this chapter.

16 SECTION 202. IC 6-6-5-10, AS AMENDED BY P.L.261-2013,  
17 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2024]: Sec. 10. (a) The bureau shall establish procedures  
19 necessary for the collection of the tax imposed by this chapter and for  
20 the proper accounting for the same. The necessary forms and records  
21 shall be subject to approval by the state board of accounts.

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

29 (c) As used in this subsection, "taxing district" has the meaning set  
30 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in  
31 IC 6-1.1-1-21, and "tuition support levy" refers to a school  
32 corporation's tuition support property tax levy under IC 20-45-3-11  
33 (repealed) for the school corporation's general fund. The county auditor  
34 shall determine the total amount of excise taxes collected for each  
35 taxing district in the county and the amount so collected (and the  
36 distributions received under section 9.5 of this chapter) shall be  
37 apportioned and distributed among the respective funds of the taxing  
38 units in the same manner and at the same time as property taxes are  
39 apportioned and distributed (subject to adjustment as provided in  
40 IC 36-8-19-7.5). However, for purposes of determining distributions  
41 under this section for 2009 and each year thereafter, a state welfare and  
42 tuition support allocation shall be deducted from the total amount





1 available for apportionment and distribution to taxing units under this  
 2 section before any apportionment and distribution is made. The county  
 3 auditor shall remit the state welfare and tuition support allocation to the  
 4 treasurer of state for deposit, as directed by the budget agency. The  
 5 amount of the state welfare and tuition support allocation for a county  
 6 for a particular year is equal to the result determined under STEP  
 7 FOUR of the following formula:

8 STEP ONE: Determine the result of the following:

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

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

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

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

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

18 (D) Determine the result of:

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

22 (ii) the clause (C) amount.

23 STEP TWO: Determine the result of the following:

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

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

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

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

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

39 (D) Determine the result of:

40 (i) the amount of excise taxes allocated to the taxing district  
 41 that would otherwise be available for distribution to taxing  
 42 units in the taxing district after subtracting the STEP ONE



- 1 (D) amount for the same taxing district; multiplied by  
 2 (ii) the clause (C) amount.  
 3 (E) Determine the sum of the clause (D) amounts for all taxing  
 4 districts in the county.  
 5 STEP THREE: Determine the result of the following:  
 6 (A) Separately for 2006, 2007, and 2008 for each taxing  
 7 district in the county, determine the result of:  
 8 (i) the tuition support levy tax rate imposed in the taxing  
 9 district plus the tax rate imposed by the school corporation  
 10 for the school corporation's special education preschool fund  
 11 in the district; divided by  
 12 (ii) the aggregate tax rate imposed in the taxing district for  
 13 the same year.  
 14 (B) Determine the sum of the clause (A) amounts.  
 15 (C) Divide the clause (B) amount by three (3).  
 16 (D) Determine the result of:  
 17 (i) the amount of excise taxes allocated to the taxing district  
 18 that would otherwise be available for distribution to taxing  
 19 units in the taxing district after subtracting the STEP ONE  
 20 (D) amount for the same taxing district; multiplied by  
 21 (ii) the clause (C) amount.  
 22 (E) Determine the sum of the clause (D) amounts for all taxing  
 23 districts in the county.  
 24 STEP FOUR: Determine the sum of the STEP ONE, STEP TWO,  
 25 and STEP THREE amounts for the county.  
 26 If the boundaries of a taxing district change after the years for which a  
 27 ratio is calculated under STEP ONE, STEP TWO, or STEP THREE,  
 28 the ~~auditor~~ of state **comptroller** shall establish a ratio for the new  
 29 taxing district that reflects the tax rates imposed in the predecessor  
 30 taxing districts. If a new taxing district is established after the years for  
 31 which a ratio is calculated under STEP ONE, STEP TWO, or STEP  
 32 THREE, the ~~auditor~~ of state **comptroller** shall establish a ratio for the  
 33 new taxing district and adjust the ratio for other taxing districts in the  
 34 county.  
 35 (d) Such determination shall be made from copies of vehicle  
 36 registration forms furnished by the bureau of motor vehicles. Prior to  
 37 such determination, the county assessor of each county shall, from  
 38 copies of registration forms, cause information pertaining to legal  
 39 residence of persons owning taxable vehicles to be verified from the  
 40 assessor's records, to the extent such verification can be so made. The  
 41 assessor shall further identify and verify from the assessor's records the  
 42 several taxing units within which such persons reside.



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

5 SECTION 203. IC 6-6-5.1-21, AS AMENDED BY P.L.198-2016,  
 6 SECTION 42, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 21. (a) The bureau, in the administration and  
 8 collection of the tax imposed by this chapter, may use the services and  
 9 facilities of:

- 10 (1) license branches operated under IC 9-14.1;  
 11 (2) full service providers (as defined in IC 9-14.1-1-2); and  
 12 (3) partial services providers (as defined in IC 9-14.1-1-3);

13 in the bureau's administration of the state motor vehicle registration  
 14 laws in the manner and to the extent the bureau considers necessary  
 15 and proper to implement and effectuate the administration and  
 16 collection of the excise tax imposed by this chapter.

17 (b) The bureau may impose a service charge of one dollar and  
 18 seventy cents (\$1.70) for each excise tax collection made under this  
 19 chapter. The service charge shall be deposited in the bureau of motor  
 20 vehicles commission fund.

21 (c) The bureau shall report the excise taxes collected on at least a  
 22 weekly basis to the county auditor of the county to which the  
 23 collections are due.

24 (d) If the excise tax imposed by this chapter is collected by the  
 25 department of state revenue, the money collected shall be deposited in  
 26 the state general fund to the credit of the appropriate county and  
 27 reported to the bureau on the first working day following the week of  
 28 collection. Except as provided in subsection (e), money collected by the  
 29 department that represents interest or a penalty shall be retained by the  
 30 department and used to pay the department's costs of enforcing this  
 31 chapter.

32 (e) This subsection applies only to interest or a penalty collected by  
 33 the department of state revenue from a person that:

- 34 (1) fails to properly register a recreational vehicle as required by  
 35 IC 9-18 (before its expiration) or IC 9-18.1 and pay the tax due  
 36 under this chapter; and  
 37 (2) during any time after the date by which the recreational  
 38 vehicle was required to be registered under IC 9-18 (before its  
 39 expiration) or IC 9-18.1 displays on the recreational vehicle a  
 40 license plate issued by another state.

41 The total amount collected by the department of state revenue that  
 42 represents interest or a penalty, minus a reasonable amount determined



1 by the department to represent its administrative expenses, shall be  
 2 deposited in the state general fund to the credit of the county in which  
 3 the person resides. The amount shall be reported to the bureau on the  
 4 first working day following the week of collection.

5 (f) The bureau may contract with a bank card or credit card vendor  
 6 for acceptance of bank cards or credit cards. However, if a bank card  
 7 or credit card vendor charges a vendor transaction charge or discount  
 8 fee, whether billed to the bureau or charged directly to the bureau's  
 9 account, the bureau shall collect from a person using the card an  
 10 official fee that may not exceed the highest transaction charge or  
 11 discount fee charged to the bureau by bank card or credit card vendors  
 12 during the most recent collection period. The fee may be collected  
 13 regardless of retail merchant agreements between the bank card and  
 14 credit card vendors that may prohibit such a fee. The fee is a permitted  
 15 additional charge under IC 24-4.5-3-202.

16 (g) On or before April 1 of each year, the bureau shall provide to the  
 17 ~~auditor of state~~ **comptroller** the amount of taxes collected under this  
 18 chapter for each county for the preceding year.

19 (h) On or before May 10 and November 10 of each year, the ~~auditor~~  
 20 ~~of state~~ **comptroller** shall distribute to each county one-half (1/2) of:

21 (1) the amount of delinquent taxes; and

22 (2) any interest or penalty described in subsection (e);

23 that have been credited to the county under subsection (c). There is  
 24 appropriated from the state general fund the amount necessary to make  
 25 the distributions required by this subsection. The county auditor shall  
 26 apportion and distribute the delinquent tax distributions to the taxing  
 27 units in the county at the same time and in the same manner as excise  
 28 taxes are apportioned and distributed under section 22 of this chapter.

29 (i) The insurance commissioner shall prescribe the form of the  
 30 bonds or crime insurance policies required by this section.

31 SECTION 204. IC 6-6-5.5-19, AS AMENDED BY  
 32 P.L.182-2009(ss), SECTION 240, IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 19. (a) As used in this  
 34 section, "assessed value" means an amount equal to the true tax value  
 35 of commercial vehicles that:

36 (1) are subject to the commercial vehicle excise tax under this  
 37 chapter; and

38 (2) would have been subject to assessment as personal property  
 39 on March 1, 2000, under the law in effect before January 1, 2000.

40 (b) For calendar year 2001, a taxing unit's base revenue shall be  
 41 determined as provided in subsection (f). For calendar years that begin  
 42 after December 31, 2001, and before January 1, 2009, a taxing unit's



1 base revenue shall be determined by multiplying the previous year's  
2 base revenue by one hundred five percent (105%). For calendar years  
3 that begin after December 31, 2008, a taxing unit's base revenue is  
4 equal to:

5 (1) the amount of commercial vehicle excise tax collected during  
6 the previous state fiscal year; multiplied by

7 (2) the taxing unit's percentage as determined in subsection (f) for  
8 calendar year 2001.

9 (c) The amount of commercial vehicle excise tax distributed to the  
10 taxing units of Indiana from the commercial vehicle excise tax fund  
11 shall be determined in the manner provided in this section.

12 (d) On or before July 1, 2000, each county assessor shall certify to  
13 the county auditor the assessed value of commercial vehicles in every  
14 taxing district.

15 (e) On or before August 1, 2000, the county auditor shall certify the  
16 following to the department of local government finance:

17 (1) The total assessed value of commercial vehicles in the county.

18 (2) The total assessed value of commercial vehicles in each taxing  
19 district of the county.

20 (f) The department of local government finance shall determine  
21 each taxing unit's base revenue by applying the current tax rate for each  
22 taxing district to the certified assessed value from each taxing district.  
23 The department of local government finance shall also determine the  
24 following:

25 (1) The total amount of base revenue to be distributed from the  
26 commercial vehicle excise tax fund in 2001 to all taxing units in  
27 Indiana.

28 (2) The total amount of base revenue to be distributed from the  
29 commercial vehicle excise tax fund in 2001 to all taxing units in  
30 each county.

31 (3) Each county's total distribution percentage. A county's total  
32 distribution percentage shall be determined by dividing the total  
33 amount of base revenue to be distributed in 2001 to all taxing  
34 units in the county by the total base revenue to be distributed  
35 statewide.

36 (4) Each taxing unit's distribution percentage. A taxing unit's  
37 distribution percentage shall be determined by dividing each  
38 taxing unit's base revenue by the total amount of base revenue to  
39 be distributed in 2001 to all taxing units in the county.

40 (g) The department of local government finance shall certify each  
41 taxing unit's base revenue and distribution percentage for calendar year  
42 2001 to the auditor of state on or before September 1, 2000.



1 (h) The ~~auditor of state~~ **comptroller** shall keep permanent records  
 2 of each taxing unit's base revenue and distribution percentage for  
 3 calendar year 2001 for purposes of determining the amount of money  
 4 each taxing unit in Indiana is entitled to receive in calendar years that  
 5 begin after December 31, 2001.

6 SECTION 205. IC 6-6-5.5-20, AS AMENDED BY P.L.38-2021,  
 7 SECTION 48, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 20. (a) On or before May 1, subject to subsections  
 9 (c) and (d), the ~~auditor of state~~ **comptroller** shall distribute to each  
 10 county auditor an amount equal to fifty percent (50%) of the product  
 11 of:

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

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

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

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

28 STEP ONE: Separately for 2006, 2007, and 2008, determine the  
 29 result of:

- 30 (A) the tax rate imposed by the county in the year for the
- 31 county's county medical assistance to wards fund, family and
- 32 children's fund, children's psychiatric residential treatment
- 33 services fund, county hospital care for the indigent fund,
- 34 children with special health care needs county fund, plus, in
- 35 the case of Marion County, the tax rate imposed by the health
- 36 and hospital corporation that was necessary to raise thirty-five
- 37 million dollars (\$35,000,000) from all taxing districts in the
- 38 county; divided by
- 39 (B) the aggregate tax rate imposed by the county unit and, in
- 40 the case of Marion County, the health and hospital corporation
- 41 in the year.

42 STEP TWO: Determine the sum of the STEP ONE amounts.



- 1 STEP THREE: Divide the STEP TWO result by three (3).  
 2 STEP FOUR: Determine the amount that would otherwise be  
 3 distributed to the county under subsection (a) or (b), as  
 4 appropriate, without regard to this subsection.  
 5 STEP FIVE: Determine the result of:  
 6 (A) the STEP THREE amount; multiplied by  
 7 (B) the STEP FOUR result.
- 8 (d) Before distributing the amounts under subsections (a) and (b),  
 9 the ~~auditor~~ of state **comptroller** shall deduct for a school corporation  
 10 an amount for deposit in a state fund, as directed by the budget agency,  
 11 equal to the result determined under STEP FIVE of the following  
 12 formula:  
 13 STEP ONE: Separately for 2006, 2007, and 2008, determine the  
 14 result of:  
 15 (A) the tax rate imposed by the school corporation in the year  
 16 for the tuition support levy under IC 6-1.1-19-1.5 (repealed) or  
 17 IC 20-45-3-11 (repealed) for the school corporation's general  
 18 fund plus the tax rate imposed by the school corporation for  
 19 the school corporation's special education preschool fund;  
 20 divided by  
 21 (B) the aggregate tax rate imposed by the school corporation  
 22 in the year.  
 23 STEP TWO: Determine the sum of the results determined under  
 24 STEP ONE.  
 25 STEP THREE: Divide the STEP TWO result by three (3).  
 26 STEP FOUR: Determine the amount of commercial vehicle  
 27 excise tax that would otherwise be distributed to the school  
 28 corporation under subsection (a) or (b), as appropriate, without  
 29 regard to this subsection.  
 30 STEP FIVE: Determine the result of:  
 31 (A) the STEP FOUR amount; multiplied by  
 32 (B) the STEP THREE result.
- 33 (e) Upon receipt, the county auditor shall distribute to the taxing  
 34 units an amount equal to the product of the taxing unit's distribution  
 35 percentage multiplied by the total distributed to the county under this  
 36 section. The amount determined shall be apportioned and distributed  
 37 among the respective funds of each taxing unit in the same manner and  
 38 at the same time as property taxes are apportioned and distributed  
 39 (subject to adjustment as provided in IC 36-8-19-7.5 after December  
 40 31, 2009).  
 41 (f) In the event that sufficient funds are not available in the  
 42 commercial vehicle excise tax fund for the distributions required by



1 subsection (a) and subsection (b)(1), the ~~auditor of state~~ **comptroller**  
 2 shall transfer funds from the commercial vehicle excise tax reserve  
 3 fund.

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

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

15 SECTION 206. IC 6-6-6-3 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) On or before July  
 17 1st of each year, the following persons shall file a tonnage tax return  
 18 with the state ~~auditor:~~ **comptroller:**

19 (1) each navigation company incorporated under the laws of this  
 20 state; and

21 (2) each person who, on May 1st of that year, owned a commercial  
 22 vessel which was, under the navigation laws of the United States,  
 23 registered at an Indiana port on May 1st of that year.

24 (b) The tonnage tax return for a year shall contain the name of each  
 25 commercial vessel owned on May 1st of that year by the person filing  
 26 the return. The return shall also contain the tonnage and port of  
 27 registration, as of May 1st of that year, of each vessel listed on the  
 28 return.

29 SECTION 207. IC 6-6-6-8 IS AMENDED TO READ AS  
 30 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. If a navigation  
 31 company incorporated under the laws of this state has not filed a  
 32 required tonnage tax return and paid the tonnage tax within thirty (30)  
 33 days after the July ~~1st~~ **1** due date, the state ~~auditor~~ **comptroller** shall  
 34 report that fact to the attorney general. The attorney general shall then  
 35 proceed to institute an action against the company for the sequestration  
 36 of its property, the forfeiture of its charter, and its final dissolution.  
 37 When the attorney general initiates an action under this section, the  
 38 company may be required to pay the state, in addition to the delinquent  
 39 tonnage taxes, a penalty of five hundred dollars (\$500).

40 SECTION 208. IC 6-6-6.5-21, AS AMENDED BY P.L.261-2013,  
 41 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 21. (a) The department shall allocate each aircraft





1 excise tax payment collected by it to the county in which the aircraft is  
2 usually located when not in operation or to the aircraft owner's county  
3 of residence if based out of state. The department shall distribute to  
4 each county treasurer on a quarterly basis the aircraft excise taxes  
5 which were collected by the department during the preceding three (3)  
6 months and which the department has allocated to that county. The  
7 distribution shall be made on or before the fifteenth of the month  
8 following each quarter and the first distribution each year shall be  
9 made in April.

10 (b) Concurrently with making a distribution of aircraft excise taxes,  
11 the department shall send an aircraft excise tax report to the county  
12 treasurer and the county auditor. The department shall prepare the  
13 report on the form prescribed by the state board of accounts. The  
14 aircraft excise tax report must include aircraft identification, owner  
15 information, and excise tax payment, and must indicate the county  
16 where the aircraft is normally kept when not in operation. The  
17 department shall, in the manner prescribed by the state board of  
18 accounts, maintain records concerning the aircraft excise taxes  
19 received and distributed by it.

20 (c) Except as provided in section 21.5 of this chapter, each county  
21 treasurer shall deposit money received by the treasurer under this  
22 chapter in a separate fund to be known as the "aircraft excise tax fund".  
23 The money in the aircraft excise tax fund shall be distributed to the  
24 taxing units of the county in the manner prescribed in subsection (d).

25 (d) As used in this subsection, "taxing district" has the meaning set  
26 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in  
27 IC 6-1.1-1-21, and "tuition support levy" refers to a school  
28 corporation's tuition support property tax levy under IC 20-45-3-11  
29 (repealed) for the school corporation's general fund. In order to  
30 distribute the money in the county aircraft excise tax fund to the taxing  
31 units of the county, the county auditor shall first allocate the money in  
32 the fund among the taxing districts of the county. In making these  
33 allocations, the county auditor shall allocate to a taxing district the  
34 excise taxes collected with respect to aircraft usually located in the  
35 taxing district when not in operation. Subject to this subsection, the  
36 money allocated to a taxing district shall be apportioned and distributed  
37 among the taxing units of that taxing district in the same manner and  
38 at the same time that the property taxes are apportioned and distributed  
39 (subject to adjustment as provided in IC 36-8-19-7.5). For purposes of  
40 determining the distribution for a year under this section for a taxing  
41 unit, a state welfare and tuition support allocation shall be deducted  
42 from the total amount available for apportionment and distribution to



1 taxing units under this section before any apportionment and  
 2 distribution is made. The county auditor shall remit the state welfare  
 3 and tuition support allocation to the treasurer of state for deposit as  
 4 directed by the budget agency. The amount of the state welfare and  
 5 tuition support allocation for a county for a particular year is equal to  
 6 the result determined under STEP THREE of the following formula:

7 STEP ONE: Determine the result of the following:

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

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

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

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

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

23 (D) Determine the result of:

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

27 (ii) the clause (C) amount.

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

30 STEP TWO: Determine the result of the following:

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

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

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

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

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

41 (D) Determine the result of:

42 (i) the amount of excise taxes allocated to the taxing district



1                   that would otherwise be available for distribution to taxing  
 2                   units in the taxing district; multiplied by  
 3                   (ii) the clause (C) amount.  
 4                   (E) Determine the sum of the clause (D) amounts for all taxing  
 5                   districts in the county.  
 6                   STEP THREE: Determine the sum of the STEP ONE and STEP  
 7                   TWO amounts for the county.  
 8                   If the boundaries of a taxing district change after the years for which a  
 9                   ratio is calculated under STEP ONE or STEP TWO, the ~~auditor of state~~  
 10                  **comptroller** shall establish a ratio for the new taxing district that  
 11                  reflects the tax rates imposed in the predecessor taxing districts. If a  
 12                  new taxing district is established after the years for which a ratio is  
 13                  calculated under STEP ONE, STEP TWO, or STEP THREE, the  
 14                  ~~auditor of state~~ **comptroller** shall establish a ratio for the new taxing  
 15                  district and adjust the ratio for other taxing districts in the county.  
 16                  (e) Within thirty (30) days following the receipt of excise taxes from  
 17                  the department, the county treasurer shall file a report with the county  
 18                  auditor concerning the aircraft excise taxes collected by the county  
 19                  treasurer. The county treasurer shall file the report on the form  
 20                  prescribed by the state board of accounts. The county treasurer shall,  
 21                  in the manner and at the times prescribed in IC 6-1.1-27, make a  
 22                  settlement with the county auditor for the aircraft excise taxes collected  
 23                  by the county treasurer. The county treasurer shall, in the manner  
 24                  prescribed by the state board of accounts, maintain records concerning  
 25                  the aircraft excise taxes received and distributed by the treasurer.  
 26                  SECTION 209. IC 6-6-9-11 IS AMENDED TO READ AS  
 27                  FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) All revenues  
 28                  collected from the auto rental excise tax shall be deposited in a special  
 29                  account of the state general fund called the auto rental excise tax  
 30                  account.  
 31                  (b) On or before May 20 and November 20 of each year, all amounts  
 32                  held in the auto rental excise tax account shall be distributed to the  
 33                  county treasurers of Indiana.  
 34                  (c) The amount to be distributed to a county treasurer equals that  
 35                  part of the total auto rental excise taxes being distributed that were  
 36                  initially imposed and collected from within that treasurer's county. The  
 37                  department shall notify each county auditor of the amount of taxes to  
 38                  be distributed to the county treasurer. At the same time each  
 39                  distribution is made to a county treasurer, the department shall certify  
 40                  to the county auditor each taxing district within the county where auto  
 41                  rental excise taxes were collected and the amount of the county  
 42                  distribution that was collected with respect to each taxing district.



1 (d) The county treasurer shall deposit auto rental excise tax  
2 collections into a separate account for settlement at the same time as  
3 property taxes are accounted for and settled in June and December of  
4 each year.

5 (e) The county auditor shall apportion and the county treasurer shall  
6 distribute the auto rental excise taxes among the taxing units of the  
7 county in the same manner that property taxes are apportioned and  
8 distributed with respect to property located in the taxing district where  
9 the auto rental excise tax was initially imposed and collected. The auto  
10 rental excise taxes distributed to a taxing unit shall be allocated among  
11 the taxing unit's funds in the same proportions that the taxing unit's  
12 property tax collections are allocated among those funds.

13 (f) Taxing units of a county may request and receive advances of  
14 auto rental excise tax revenues in the manner provided under  
15 IC 5-13-6-3.

16 (g) All distributions from the auto rental excise tax account shall be  
17 made by warrants issued by the ~~auditor~~ of state **comptroller** to the  
18 treasurer of state ordering those payments to the appropriate county  
19 treasurer.

20 SECTION 210. IC 6-6-9.5-11, AS ADDED BY P.L.214-2005,  
21 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2024]: Sec. 11. The amounts received from the tax imposed  
23 under this chapter shall be paid monthly by the treasurer of state to the  
24 fiscal officer of the most populous city in the county upon warrants  
25 issued by the ~~auditor~~ of state **comptroller**.

26 SECTION 211. IC 6-6-9.7-11 IS AMENDED TO READ AS  
27 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) All revenues  
28 collected from the county supplemental auto rental excise tax shall be  
29 deposited in a special account of the state general fund called the  
30 county supplemental auto rental excise tax account.

31 (b) On or before the twentieth day of each month, all amounts held  
32 in the county supplemental auto rental excise tax account shall be  
33 distributed to the capital improvement board of managers operating in  
34 a consolidated city.

35 (c) The amount to be distributed to the capital improvement board  
36 of managers operating in a consolidated city equals the total county  
37 supplemental auto rental excise taxes that were initially imposed and  
38 collected from within the county in which the consolidated city is  
39 located. The department shall notify the county auditor of the amount  
40 of taxes to be distributed to the board.

41 (d) All distributions from the county supplemental auto rental excise  
42 tax account shall be made by warrants issued by the ~~auditor~~ of state



1 **comptroller** to the treasurer of state ordering those payments to the  
 2 capital improvement board of managers operating in a consolidated  
 3 city.

4 SECTION 212. IC 6-6-11-30, AS AMENDED BY P.L.164-2020,  
 5 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 30. Before March 1 of each year the bureau of  
 7 motor vehicles shall prepare a boat excise tax summary covering the  
 8 previous year. The summary must include the following:

- 9 (1) The number of boats by county.  
 10 (2) The number of boats by class.  
 11 (3) The amount of excise tax collected by class.

12 The bureau shall send a copy of the summary to the ~~auditor~~ of state  
 13 **comptroller**, the department of natural resources, and the county  
 14 assessors.

15 SECTION 213. IC 6-6-11-31, AS AMENDED BY P.L.261-2013,  
 16 SECTION 37, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 31. (a) A boat excise tax fund is established in  
 18 each county. Each county treasurer shall deposit in the fund the taxes  
 19 received under this chapter.

20 (b) As used in this subsection, "taxing district" has the meaning set  
 21 forth in IC 6-1.1-1-20, "taxing unit" has the meaning set forth in  
 22 IC 6-1.1-1-21, and "tuition support levy" refers to a school  
 23 corporation's tuition support property tax levy under IC 20-45-3-11  
 24 (repealed) for the school corporation's general fund. The excise tax  
 25 money in the county boat excise tax fund shall be distributed to the  
 26 taxing units of the county. The county auditor shall allocate the money  
 27 in the fund among the taxing districts of the county based on the tax  
 28 situs of each boat. Subject to this subsection, the money allocated to the  
 29 taxing units shall be apportioned and distributed among the funds of  
 30 the taxing units in the same manner and at the same time that property  
 31 taxes are apportioned and distributed (subject to adjustment as  
 32 provided in IC 36-8-19-7.5). For purposes of determining the  
 33 distribution for a year under this section for a taxing unit, a state  
 34 welfare and tuition support allocation shall be deducted from the total  
 35 amount available for apportionment and distribution to taxing units  
 36 under this section before any apportionment and distribution is made.  
 37 The county auditor shall remit the state welfare and tuition support  
 38 allocation to the treasurer of state for deposit as directed by the budget  
 39 agency. The amount of the state welfare and tuition support allocation  
 40 for a county for a particular year is equal to the result determined under  
 41 STEP THREE of the following formula:

42 STEP ONE: Determine the result of the following:

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- 1 (A) Separately for 2006, 2007, and 2008 for each taxing  
 2 district in the county, determine the result of:  
 3 (i) the tax rate imposed in the taxing district for the county's  
 4 county medical assistance to wards fund, family and  
 5 children's fund, children's psychiatric residential treatment  
 6 services fund, county hospital care for the indigent fund,  
 7 children with special health care needs county fund, plus, in  
 8 the case of Marion County, the tax rate imposed by the  
 9 health and hospital corporation that was necessary to raise  
 10 thirty-five million dollars (\$35,000,000) from all taxing  
 11 districts in the county; divided by  
 12 (ii) the aggregate tax rate imposed in the taxing district for  
 13 the same year.
- 14 (B) Determine the sum of the clause (A) amounts.
- 15 (C) Divide the clause (B) amount by three (3).
- 16 (D) Determine the result of:  
 17 (i) the amount of excise taxes allocated to the taxing district  
 18 that would otherwise be available for distribution to taxing  
 19 units in the taxing district; multiplied by  
 20 (ii) the clause (C) amount.
- 21 (E) Determine the sum of the clause (D) amounts for all taxing  
 22 districts in the county.
- 23 STEP TWO: Determine the result of the following:
- 24 (A) Separately for 2006, 2007, and 2008 for each taxing  
 25 district in the county, determine the result of:  
 26 (i) the tuition support levy tax rate imposed in the taxing  
 27 district plus the tax rate imposed by the school corporation  
 28 for the school corporation's special education preschool fund  
 29 in the district; divided by  
 30 (ii) the aggregate tax rate imposed in the taxing district for  
 31 the same year.
- 32 (B) Determine the sum of the clause (A) amounts.
- 33 (C) Divide the clause (B) amount by three (3).
- 34 (D) Determine the result of:  
 35 (i) the amount of excise taxes allocated to the taxing district  
 36 that would otherwise be available for distribution to taxing  
 37 units in the taxing district; multiplied by  
 38 (ii) the clause (C) amount.
- 39 (E) Determine the sum of the clause (D) amounts for all taxing  
 40 districts in the county.
- 41 STEP THREE: Determine the sum of the STEP ONE and STEP  
 42 TWO amounts for the county.



1 If the boundaries of a taxing district change after the years for which a  
 2 ratio is calculated under STEP ONE or STEP TWO, the ~~auditor of state~~  
 3 **comptroller** shall establish a ratio for the new taxing district that  
 4 reflects the tax rates imposed in the predecessor taxing districts. If a  
 5 new taxing district is established after the years for which a ratio is  
 6 calculated under STEP ONE, STEP TWO, or STEP THREE, the  
 7 ~~auditor of state~~ **comptroller** shall establish a ratio for the new taxing  
 8 district and adjust the ratio for other taxing districts in the county.

9 SECTION 214. IC 6-6-15-7, AS ADDED BY P.L.188-2018,  
 10 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 7. (a) All revenues collected from the heavy  
 12 equipment rental excise tax must be deposited in a special account of  
 13 the state general fund called the heavy equipment rental excise tax  
 14 account.

15 (b) On or before April 30 and October 30 of each year, all amounts  
 16 held in the heavy equipment rental excise tax account must be  
 17 distributed to counties as provided by this section.

18 (c) The amount to be distributed to a county treasurer under this  
 19 section equals the part of the total heavy equipment rental excise taxes  
 20 being distributed that were initially imposed and collected from within  
 21 that county treasurer's county. The department shall notify each county  
 22 auditor of the amount of taxes to be distributed to the county treasurer.  
 23 At the same time each distribution is made to a county treasurer, the  
 24 department shall certify to the county auditor the taxing districts within  
 25 the county where heavy equipment rental excise taxes were collected  
 26 and the amount of the county distribution that was collected with  
 27 respect to each taxing district.

28 (d) A county treasurer shall deposit heavy equipment rental excise  
 29 tax distributions in a separate account for settlement at the same time  
 30 as property taxes are accounted for and settled in June and December  
 31 of each year.

32 (e) The county auditor shall apportion and the county treasurer shall  
 33 distribute the heavy equipment rental excise taxes among the taxing  
 34 units of the county in the same manner that property taxes are  
 35 apportioned and distributed with respect to property located in the  
 36 taxing district where the heavy equipment rental excise tax is sourced  
 37 by the department under section 6(b) of this chapter.

38 (f) Before January 1, 2020, the heavy equipment rental excise taxes  
 39 distributed to a taxing unit must be deposited in the taxing unit's levy  
 40 excess fund under IC 6-1.1-18.5-17, or in the case of a school  
 41 corporation, the school corporation's levy excess fund under  
 42 IC 20-44-3.



1 (g) After December 31, 2019, the heavy equipment rental excise  
 2 taxes distributed to a taxing unit must be allocated among the taxing  
 3 unit's funds in the same proportion that the taxing unit's property tax  
 4 collections are allocated among those funds.

5 (h) After December 31, 2019, taxing units of a county may request  
 6 and receive advances of heavy equipment rental excise tax revenues in  
 7 the manner provided under IC 5-13-6-3.

8 (i) All distributions from the heavy equipment rental excise tax  
 9 account must be made by warrants issued by the ~~auditor~~ of state  
 10 **comptroller** to the treasurer of state ordering those distributions to the  
 11 appropriate county treasurer.

12 SECTION 215. IC 6-6-16-6, AS ADDED BY P.L.108-2019,  
 13 SECTION 128, IS AMENDED TO READ AS FOLLOWS  
 14 [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) All revenues collected from  
 15 the vehicle sharing excise tax shall be deposited in a special account of  
 16 the state general fund called the vehicle sharing excise tax account.

17 (b) On or before May 20 and November 20 of each year, all amounts  
 18 held in the vehicle sharing excise tax account shall be distributed to the  
 19 county treasurers of Indiana.

20 (c) The amount to be distributed to a county treasurer equals that  
 21 part of the total vehicle sharing excise taxes being distributed that were  
 22 initially imposed on and collected from the sharing of motor vehicles  
 23 registered in that county for purposes of IC 6-6-5. The department shall  
 24 notify each county auditor of the amount of taxes to be distributed to  
 25 the county treasurer.

26 (d) The county treasurer shall deposit vehicle sharing excise tax  
 27 collections into a separate account for settlement at the same time as  
 28 property taxes are accounted for and settled in June and December of  
 29 each year.

30 (e) The county auditor shall apportion and the county treasurer shall  
 31 distribute the vehicle sharing excise taxes among the tax districts in the  
 32 county in the same proportion as property taxes are apportioned by the  
 33 county.

34 (f) Any vehicle sharing excise tax revenue collected for vehicles that  
 35 are not registered under IC 6-6-5 shall be distributed to the state  
 36 general fund.

37 (g) All distributions from the vehicle sharing excise tax account  
 38 shall be made by warrants issued by the ~~auditor~~ of state **comptroller**  
 39 to the treasurer of state ordering those payments to the appropriate  
 40 county treasurer.

41 SECTION 216. IC 6-7-1-30.1 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 30.1. (a) Two-thirds





1 (2/3) of the money in the cigarette tax fund is annually appropriated to  
 2 the cities and towns of this state and to certain local governmental  
 3 entities.

4 (b) The amount which is allocated to each city or town under this  
 5 section equals the product of:

6 (1) the total amount appropriated under subsection (a); multiplied  
 7 by

8 (2) a fraction, the numerator of which is the population of the city  
 9 or town, and the denominator of which is the total population of  
 10 all the cities and towns of Indiana.

11 (c) The ~~auditor of state~~ **comptroller** shall calculate and distribute  
 12 the amount allocated to each city or town under this section on or  
 13 before June 1 and December 1 of each year. To make these semiannual  
 14 distributions, the ~~auditor of state~~ **comptroller** shall issue warrants  
 15 drawn on the cigarette tax fund to the officials designated in subsection  
 16 (d) or (e).

17 (d) For a consolidated city, or a city or town which is located in the  
 18 same county as the consolidated city, the ~~auditor of state~~ **comptroller**  
 19 shall issue a warrant for:

20 (1) three-fourteenths (3/14) of the money allocated to the city or  
 21 town under subsection (b) to the fiscal officer of the city or town;  
 22 and

23 (2) the remaining eleven-fourteenths (11/14) of the money to the  
 24 treasurer of that county.

25 The fiscal officer of the city or town shall deposit the money distributed  
 26 to ~~him~~ **the fiscal officer** under this subsection in the city's or town's  
 27 general fund. The county treasurer shall annually deposit three hundred  
 28 fifty thousand dollars (\$350,000) which ~~he~~ **the county treasurer**  
 29 receives under this subsection in the capital improvement bond fund of  
 30 the county. The remainder of the money which the county treasurer  
 31 receives under this subsection is appropriated to the department of  
 32 transportation of the consolidated city. The county treasurer shall serve  
 33 as custodian of the money so appropriated to the department.

34 (e) For a city or town which is not located in the same county as a  
 35 consolidated city, the ~~auditor of state~~ **comptroller** shall issue a warrant  
 36 for the total amount allocated to the city or town under subsection (b)  
 37 to the fiscal officer of the city or town. The fiscal officer shall deposit  
 38 three-fourteenths (3/14) of the money in the city's or town's general  
 39 fund, and ~~he~~ **the fiscal officer** shall deposit the remaining  
 40 eleven-fourteenths (11/14) of the money in the city's or town's  
 41 cumulative capital improvement fund.

42 SECTION 217. IC 6-7-3-17 IS AMENDED TO READ AS

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1 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) All distributions  
2 and transfers from the controlled substance tax fund shall be paid  
3 monthly by the fifteenth of the month following the month of  
4 collection.

5 (b) The department shall certify to the ~~auditor~~ of state **comptroller**  
6 the amount to be distributed to each law enforcement agency that is  
7 entitled to receive an award under section 16 of this chapter. The  
8 treasurer of state shall make the distributions upon warrants issued by  
9 the ~~auditor~~ of state **comptroller**.

10 SECTION 218. IC 6-8-3 IS REPEALED [EFFECTIVE JULY 1,  
11 2024]. (Department of State Revenue-Powers and Duties).

12 SECTION 219. IC 6-9-2-1, AS AMENDED BY P.L.195-2023,  
13 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2024]: Sec. 1. (a) A county having a population of more than  
15 four hundred thousand (400,000) and less than seven hundred thousand  
16 (700,000) that establishes a medical center development agency  
17 pursuant to IC 16-23.5-2 may levy each year a tax on every person  
18 engaged in the business of renting or furnishing, for periods of less than  
19 thirty (30) days by the same party in the same room, any room or  
20 rooms, lodgings, or accommodations, in any hotel, motel, inn, tourist  
21 camp, tourist cabin, or any other place in which rooms, lodgings, or  
22 accommodations are regularly furnished for a consideration.

23 (b) Except as provided in section 1.5 of this chapter, such tax shall  
24 be at a rate of five percent (5%) on the gross retail income derived  
25 therefrom and is in addition to the state gross retail tax imposed on the  
26 retail transaction.

27 (c) The county fiscal body may adopt an ordinance to require that  
28 the tax shall be paid monthly to the county treasurer. Except as  
29 provided in section 1.5 of this chapter, if such an ordinance is adopted,  
30 the tax shall be paid to the county treasurer not more than twenty (20)  
31 days after the end of the month the tax is collected. If such an  
32 ordinance is not adopted, the tax shall be imposed, paid, and collected  
33 in exactly the same manner as the state gross retail tax is imposed,  
34 paid, and collected.

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



1 section as they have in the state gross retail tax (IC 6-2.5). If the tax is  
 2 paid to the department of state revenue, the returns to be filed for the  
 3 payment of the tax under this section may be either a separate return or  
 4 may be combined with the return filed for the payment of the state  
 5 gross retail tax as the department of state revenue may, by rule,  
 6 determine.

7 (e) If the tax is paid to the department of state revenue, the amounts  
 8 received from the tax shall be paid by the end of the next succeeding  
 9 month by the treasurer of state to the county treasurer upon warrants  
 10 issued by the ~~auditor of state~~ **comptroller**. Except as provided in  
 11 section 1.5(c) of this chapter, the county treasurer shall deposit the  
 12 revenue received under this chapter as provided in section 2 of this  
 13 chapter.

14 SECTION 220. IC 6-9-2.5-6, AS AMENDED BY P.L.175-2018,  
 15 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2024]: Sec. 6. (a) The county council may levy tax on every  
 17 person engaged in the business of renting or furnishing, for periods of  
 18 less than thirty (30) days, any room or rooms, lodgings, or  
 19 accommodations in any commercial hotel, motel, inn, tourist camp, or  
 20 tourist cabin located in a county described in section 1 of this chapter.  
 21 Such tax shall not exceed the rate of eight percent (8%) on the gross  
 22 income derived from lodging income only and shall be in addition to  
 23 the state gross retail tax imposed on such persons by IC 6-2.5.

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

31 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
 32 liabilities, procedures, penalties, definitions, exemptions, and  
 33 administration shall be applicable to the imposition and administration  
 34 of the tax imposed by this section except to the extent such provisions  
 35 are in conflict or inconsistent with the specific provisions of this  
 36 chapter or the requirements of the county treasurer. Specifically and not  
 37 in limitation of the foregoing sentence, the terms "person" and "gross  
 38 income" shall have the same meaning in this section as they have in  
 39 IC 6-2.5. If the tax is paid to the department of state revenue, the  
 40 returns to be filed for the payment of the tax under this section may be  
 41 either a separate return or may be combined with the return filed for the  
 42 payment of the state gross retail tax as the department of state revenue



1 may, by rule or regulation, determine.

2 (d) If the tax is paid to the department of state revenue, the amounts  
3 received from such tax shall be paid quarterly by the treasurer of state  
4 to the county treasurer upon warrants issued by the ~~auditor~~ of state  
5 **comptroller**.

6 (e) The tax imposed under subsection (a) does not apply to the  
7 renting or furnishing of rooms, lodgings, or accommodations to a  
8 person for a period of thirty (30) days or more.

9 SECTION 221. IC 6-9-3-4, AS AMENDED BY P.L.290-2019,  
10 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2024]: Sec. 4. (a) In counties to which this chapter applies,  
12 there shall be levied each year a tax on every person engaged in the  
13 business of renting or furnishing, for periods of less than thirty (30)  
14 days, any room or rooms or lodgings or accommodations in any  
15 commercial hotel, motel, inn, tourist camp, or tourist cabin. However,  
16 this tax does not apply to the renting or furnishing of rooms, lodgings,  
17 or accommodations to a person for a period of thirty (30) days or more.

18 (b) The tax shall be at the rate of four percent (4%) on the gross  
19 retail income derived from lodging income only and shall be in  
20 addition to the state gross retail tax imposed on such persons by  
21 IC 6-2.5. The tax rate may be increased to not more than six percent  
22 (6%) by the adoption of substantially similar ordinances by the county  
23 fiscal body of each of the counties to which this chapter applies.

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

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

40 (e) If the tax is paid to the department of state revenue, the returns  
41 to be filed for the payment of the tax under this section may be either  
42 a separate return or may be combined with the return filed for the



1 payment of the state gross retail tax as the department of state revenue  
2 may by rule determine.

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

7 SECTION 222. IC 6-9-4-6, AS AMENDED BY P.L.175-2018,  
8 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every  
10 person engaged in the business of renting or furnishing, for periods of  
11 less than thirty (30) days, any room or rooms, lodgings, or  
12 accommodations in any commercial hotel, motel, inn, tourist cabin,  
13 university memorial union, or university residence hall, except state  
14 camping facilities, located in the county. The tax shall be imposed at  
15 the rate of at least three percent (3%) but not more than five percent  
16 (5%) on the gross income derived from lodging income only and shall  
17 be in addition to the state gross retail tax imposed on those persons by  
18 IC 6-2.5. The tax does not apply to a retail transaction in which a  
19 student rents lodging in a university memorial union or residence hall  
20 while that student participates in a course of study for which the  
21 student receives college credit from a state university located in the  
22 county.

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

30 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
31 liabilities, procedures, penalties, definitions, exemptions, and  
32 administration apply to the imposition and administration of the tax  
33 imposed under this section, except to the extent those provisions are in  
34 conflict or inconsistent with the specific provisions of this chapter or  
35 the requirements of the county treasurer. Specifically and not in  
36 limitation of the foregoing sentence, the terms "person" and "gross  
37 income" shall have the same meaning in this section as they have in  
38 IC 6-2.5, except that "person" shall not include state supported  
39 educational institutions. If the tax is paid to the department of state  
40 revenue, the returns to be filed for the payment of the tax under this  
41 section may be either a separate return or may be combined with the  
42 return filed for the payment of the state gross retail tax as the



1 department of state revenue may by rule determine.

2 (d) If the tax is paid to the department of state revenue, the amounts  
3 received from the tax shall be paid quarterly by the treasurer of state to  
4 the county treasurer upon warrants issued by the ~~auditor~~ of state  
5 **comptroller.**

6 (e) The tax imposed under subsection (a) does not apply to the  
7 renting or furnishing of rooms, lodgings, or accommodations to a  
8 person for a period of thirty (30) days or more.

9 SECTION 223. IC 6-9-6-6, AS AMENDED BY P.L.175-2018,  
10 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
11 JULY 1, 2024]: Sec. 6. (a) In any county to which this chapter applies,  
12 there is levied a tax on every person engaged in the business of renting  
13 or furnishing, for periods of less than thirty (30) days, any room or  
14 rooms, lodgings or accommodations in any commercial hotel, motel,  
15 boat motel, inn, tourist camp, or tourist cabin, except state camping  
16 facilities, located in the county. The tax shall be imposed at a rate of  
17 five percent (5%) on the gross income derived from lodging income  
18 only and shall be in addition to the state gross retail tax imposed on  
19 those persons by IC 6-2.5.

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

27 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
28 liabilities, procedures, penalties, definitions, exemptions, and  
29 administration apply to the imposition and administration of the tax  
30 imposed under this section, except to the extent those provisions are in  
31 conflict or inconsistent with the specific provisions of this chapter or  
32 the requirements of the county treasurer. Specifically, the terms  
33 "person" and "gross income" have the same meaning in this section as  
34 they have in IC 6-2.5. If the tax is paid to the department of state  
35 revenue, the returns to be filed for the payment of the tax under this  
36 section may be either a separate return or may be combined with the  
37 return filed for the payment of the state gross retail tax as the  
38 department of state revenue may, by rule, determine.

39 (d) If the tax is paid to the department of state revenue, all amounts  
40 received by the state department of revenue from the tax during a  
41 month shall be paid to the county treasurer on or before the last day of  
42 the next succeeding month. All amounts received from the tax shall be



1 paid by the treasurer of state to the county treasurer upon warrants  
2 issued by the ~~auditor~~ of state **comptroller**.

3 (e) The tax imposed under subsection (a) does not apply to the  
4 renting or furnishing of rooms, lodgings, or accommodations to a  
5 person for a period of thirty (30) days or more.

6 SECTION 224. IC 6-9-7-6, AS AMENDED BY P.L.175-2018,  
7 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every  
9 person engaged in the business of renting or furnishing, for periods of  
10 less than thirty (30) days, any room or rooms, lodgings, or  
11 accommodations in any commercial hotel, motel, inn, university  
12 memorial union, university residence hall, tourist camp, or tourist cabin  
13 located in a county described in section 1 of this chapter. The county  
14 treasurer shall allocate and distribute the tax revenues as provided in  
15 sections 7 and 9 of this chapter.

16 (b) The tax may not exceed the rate of six percent (6%) on the gross  
17 retail income derived from lodging income only and shall be in  
18 addition to the state gross retail tax imposed under IC 6-2.5.

19 (c) The tax does not apply to gross retail income received in a  
20 transaction in which:

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

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

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

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



1 tax as the department of state revenue may, by rule, determine.

2 (f) If the tax is paid to the department of state revenue, the amounts  
3 received from the tax imposed under this section shall be paid quarterly  
4 by the treasurer of state to the county treasurer upon warrants issued by  
5 the ~~auditor~~ of state **comptroller**.

6 SECTION 225. IC 6-9-8-2, AS AMENDED BY P.L.175-2018,  
7 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2024]: Sec. 2. (a) Each year a tax shall be levied on every  
9 person engaged in the business of renting or furnishing, for periods of  
10 less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist  
11 camp, tourist cabin, or any other place in which lodgings are regularly  
12 furnished for a consideration.

13 (b) This tax shall be in addition to the state gross retail tax and use  
14 tax imposed on such persons by IC 6-2.5. The county fiscal body may  
15 adopt an ordinance to require that the tax shall be paid monthly to the  
16 county treasurer. If such an ordinance is adopted, the tax shall be paid  
17 to the county treasurer not more than twenty (20) days after the end of  
18 the month the tax is collected. If such an ordinance is not adopted, the  
19 tax shall be imposed, paid, and collected in exactly the same manner  
20 as the state gross retail tax is imposed, paid, and collected under  
21 IC 6-2.5.

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

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

36 (e) If the tax is paid to the department of state revenue, the amounts  
37 received from this tax shall be paid monthly by the treasurer of state to  
38 the treasurer of the capital improvement board of managers of the  
39 county upon warrants issued by the ~~auditor~~ of state **comptroller**.

40 SECTION 226. IC 6-9-9-2, AS AMENDED BY P.L.175-2018,  
41 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2024]: Sec. 2. (a) Each year a tax shall be levied on every





1 person engaged in the business of renting or furnishing, for periods of  
 2 less than thirty (30) days, any lodgings in any hotel, motel, inn, tourist  
 3 camp, tourist cabin, or any other place in which lodgings are regularly  
 4 furnished for a consideration.

5 (b) This tax shall be in addition to the state gross retail tax and use  
 6 tax imposed on such persons by IC 6-2.5.

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

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

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

27 (f) If the tax is paid to the department of state revenue, the amounts  
 28 received from such tax shall be paid monthly by the treasurer of state  
 29 to the treasurer of the capital improvement board of managers of the  
 30 county upon warrants issued by the ~~auditor of state~~ **comptroller**.

31 SECTION 227. IC 6-9-10-6, AS AMENDED BY P.L.175-2018,  
 32 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2024]: Sec. 6. (a) There is imposed a tax on every person  
 34 engaged in the business of renting or furnishing, for periods of less than  
 35 thirty (30) days, any room or rooms, lodging, or accommodations in  
 36 any hotel, motel, inn, university residence hall, tourist camp, or tourist  
 37 cabin located in the county. However, the tax is not imposed on the  
 38 renting or furnishing of rooms, lodgings, or accommodations to a  
 39 person for a period of thirty (30) days or more, or on the renting or  
 40 furnishing of any room, lodging, or accommodations in a university or  
 41 college residence hall to a student participating in a course of study for  
 42 which the student receives college credit from a college or university



1 located in the county.

2 (b) The tax shall be imposed at the rate of three percent (3%) on the  
3 gross income derived from lodging income only. Except as provided in  
4 subsection (g), the fiscal body of the county may increase the tax rate  
5 up to a maximum rate of five percent (5%). The tax is in addition to the  
6 state gross retail tax imposed on such persons by IC 6-2.5.

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

14 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
15 liabilities, procedures, penalties, definitions, exemptions, and  
16 administration shall be applicable to the imposition and administration  
17 of the tax imposed by this section except to the extent such provisions  
18 are in conflict or inconsistent with the specific provisions of this  
19 chapter or the requirements of the county treasurer. Specifically, and  
20 not in limitation of the foregoing sentence, the terms "person" and  
21 "gross income" have the same meaning in this section as they have in  
22 IC 6-2.5, except that "person" does not include state supported  
23 educational institutions.

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

29 (f) If the tax is paid to the department of state revenue, the amounts  
30 received from such tax shall be paid quarterly by the treasurer of state  
31 to the county treasurer upon warrants issued by the ~~auditor~~ of state  
32 **comptroller**.

33 (g) In addition to the rates authorized in subsection (b), the county  
34 fiscal body may adopt an ordinance to increase the tax by an additional  
35 rate of one percent (1%) on the gross income derived from lodging  
36 income, up to a maximum rate of six percent (6%), only to provide  
37 funds for the purposes described in section 5(b)(6) of this chapter.

38 (h) A tax rate imposed under subsection (g) may not be imposed for  
39 a time greater than is necessary to:

- 40 (1) pay the costs of financing facilities; or  
41 (2) assist a person with whom the board has contracted to finance  
42 facilities;



- 1 described in section 5(b)(6) of this chapter.
- 2 (i) The county fiscal body may not take action to rescind the  
3 additional tax imposed under subsection (g) if:
- 4 (1) the principal of or interest on any bonds;  
5 (2) the lease rentals due under any leases; or  
6 (3) any other obligation;  
7 remains unpaid.
- 8 SECTION 228. IC 6-9-10.5-6, AS AMENDED BY P.L.290-2019,  
9 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2024]: Sec. 6. (a) The fiscal body of a county may levy a tax  
11 on every person engaged in the business of renting or furnishing, for  
12 periods of less than thirty (30) days, any room or rooms, lodgings, or  
13 accommodations in any:
- 14 (1) hotel;  
15 (2) motel;  
16 (3) inn;  
17 (4) tourist cabin;  
18 (5) campground space; or  
19 (6) resort;
- 20 in White County in which lodging is regularly furnished for  
21 consideration.
- 22 (b) The tax may not exceed the rate of five percent (5%) on the  
23 gross retail income derived from lodging income only and is in addition  
24 to the state gross retail tax imposed under IC 6-2.5.
- 25 (c) The county fiscal body may adopt an ordinance to require that  
26 the tax shall be paid monthly to the county treasurer. If such an  
27 ordinance is adopted, the tax shall be paid to the county treasurer not  
28 more than twenty (20) days after the end of the month the tax is  
29 collected. If such an ordinance is not adopted, the tax shall be imposed,  
30 paid, and collected in exactly the same manner as the state gross retail  
31 tax is imposed, paid, and collected under IC 6-2.5.
- 32 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
33 liabilities, procedures, penalties, definitions, exemptions, and  
34 administration are applicable to the imposition and administration of  
35 the tax imposed under this section except to the extent those provisions  
36 are in conflict or inconsistent with the specific provisions of this  
37 chapter or the requirements of the county treasurer. If the tax is paid to  
38 the department of state revenue, the return to be filed for the payment  
39 of the tax under this section may be either a separate return or may be  
40 combined with the return filed for the payment of the state gross retail  
41 tax as the department of state revenue may, by rule, determine.
- 42 (e) If the tax is paid to the department of state revenue, the taxes the



1 department of state revenue receives under this section during a month  
2 shall be paid, by the end of the next succeeding month, to the county  
3 treasurer upon warrants issued by the ~~auditor of state~~ **comptroller**.

4 SECTION 229. IC 6-9-11-6, AS AMENDED BY P.L.175-2018,  
5 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every  
7 person engaged in the business of renting or furnishing, for periods of  
8 less than thirty (30) days, any room or rooms, lodgings, or  
9 accommodations in any commercial hotel, motel, inn, tourist camp,  
10 tourist cabin, university memorial union, or university residence hall,  
11 except state camping facilities, located in the county. The county  
12 council may impose the tax at a rate not to exceed eight percent (8%)  
13 on the gross income derived from lodging income only. The tax is in  
14 addition to the state gross retail tax imposed on those persons by  
15 IC 6-2.5. The tax does not apply to a retail transaction in which a  
16 student rents lodging in a university memorial union or residence hall  
17 while that student participates in a course of study for which the  
18 student receives college credit from a state university located in the  
19 county.

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

27 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
28 liabilities, procedures, penalties, definitions, exemptions, and  
29 administration apply to the imposition and administration of the tax  
30 imposed under this section, except to the extent those provisions are in  
31 conflict or inconsistent with the specific provisions of this chapter or  
32 the requirements of the county treasurer. Specifically and not in  
33 limitation of the foregoing sentence, the terms "person" and "gross  
34 income" shall have the same meaning in this section as they have in  
35 IC 6-2.5, except that "person" shall not include supported educational  
36 institutions. If the tax is paid to the department of state revenue, the  
37 returns to be filed for the payment of the tax under this section may be  
38 either a separate return or may be combined with the return filed for the  
39 payment of the state gross retail tax as the department of state revenue  
40 may by rule determine.

41 (d) If the tax is paid to the department of state revenue, the amounts  
42 received from the tax shall be paid quarterly by the treasurer of state to



1 the county treasurer upon warrants issued by the ~~auditor~~ of state  
2 **comptroller.**

3 (e) The tax imposed under subsection (a) does not apply to the  
4 renting or furnishing of rooms, lodgings, or accommodations to a  
5 person for a period of thirty (30) days or more.

6 SECTION 230. IC 6-9-12-8, AS AMENDED BY P.L.214-2005,  
7 SECTION 31, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2024]: Sec. 8. The amounts received from the county food and  
9 beverage tax shall be paid monthly by the treasurer of the state to the  
10 treasurer of the capital improvement board of managers of the county  
11 or its designee upon warrants issued by the ~~auditor~~ of state  
12 **comptroller.** So long as there are any current or future obligations  
13 owed by the capital improvement board of managers to the Indiana  
14 stadium and convention building authority created by IC 5-1-17 or any  
15 state agency pursuant to a lease or other agreement entered into  
16 between the capital improvement board of managers and the Indiana  
17 stadium and convention building authority or any state agency under  
18 IC 5-1-17-26, the capital improvement board of managers or its  
19 designee shall deposit the revenues received from that portion of the  
20 county food and beverage tax imposed under:

21 (1) section 5(a) of this chapter for revenue received after  
22 December 31, 2027; and

23 (2) section 5(b) of this chapter;

24 in a special fund, which may be used only for the payment of the  
25 obligations described in this section.

26 SECTION 231. IC 6-9-13-5 IS AMENDED TO READ AS  
27 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The amounts  
28 received from the county admissions tax shall be paid monthly by the  
29 treasurer of the state to the treasurer of the capital improvement board  
30 of managers of the county upon warrants issued by the ~~auditor~~ of state  
31 **comptroller.**

32 SECTION 232. IC 6-9-14-6, AS AMENDED BY P.L.175-2018,  
33 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 6. (a) The county council may levy a tax on every  
35 person engaged in the business of renting or furnishing, for periods of  
36 less than thirty (30) days, any room or rooms, lodgings or  
37 accommodations in any hotel, motel, inn, conference center, retreat  
38 center, or tourist cabin located in the county. However, the county  
39 council may not levy the tax on a person for engaging in the business  
40 of providing campsites within a state or federal park or forest. The tax  
41 may be imposed at any rate up to and including five percent (5%). The  
42 tax shall be imposed on the gross retail income derived from lodging



1 income only and shall be in addition to the state gross retail tax  
2 imposed on those persons by IC 6-2.5.

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

10 (c) All of the provisions of IC 6-2.5 relating to rights, duties,  
11 liabilities, procedures, penalties, definitions, exemptions, and  
12 administration apply to the imposition and administration of the tax  
13 imposed under this section, except to the extent those provisions are in  
14 conflict or inconsistent with the specific provisions of this chapter or  
15 the requirements of the county treasurer. Specifically and not in  
16 limitation of the foregoing sentence, the terms "person" and "gross  
17 retail income" shall have the same meaning in this section as they have  
18 in IC 6-2.5. If the tax is paid to the department of state revenue, the  
19 returns to be filed for the payment of the tax under this section may be  
20 either a separate return or may be combined with the return filed for the  
21 payment of the state gross retail tax as the department of state revenue  
22 may, by rule or regulation, determine.

23 (d) If the tax is paid to the department of state revenue, the amounts  
24 received from the tax shall be paid quarterly by the treasurer of state to  
25 the county treasurer upon warrants issued by the ~~auditor~~ of state  
26 **comptroller**.

27 (e) The tax imposed under subsection (a) does not apply to the  
28 renting or furnishing of rooms, lodgings, or accommodations to a  
29 person for a period of thirty (30) days or more.

30 SECTION 233. IC 6-9-15-6, AS AMENDED BY P.L.175-2018,  
31 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
32 JULY 1, 2024]: Sec. 6. (a) The county council may impose a tax on  
33 every person engaged in the business of renting or furnishing, for  
34 periods of less than thirty (30) days, any room or rooms, lodging, or  
35 accommodations in any hotel, motel, inn, tourist camp, or tourist cabin  
36 located in the county. However, the tax may not be imposed on the  
37 renting or furnishing of:

- 38 (1) campsites at a state or federal park or forest;  
39 (2) rooms, lodgings, or accommodations to a person for a period  
40 of thirty (30) days or more; or  
41 (3) any room, lodging, or accommodations in a university or  
42 college residence hall to a student participating in a course of



1 study for which the student receives college credit from a college  
2 or university located in the county.

3 (b) The tax shall be imposed at the rate of four percent (4%) on the  
4 gross income derived from lodging income only. The county council  
5 may increase the tax rate to five percent (5%). The tax is in addition to  
6 the state gross retail tax imposed on such persons by IC 6-2.5.

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

14 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
15 liabilities, procedures, penalties, definitions, exemptions, and  
16 administration shall be applicable to the imposition and administration  
17 of the tax imposed by this section except to the extent such provisions  
18 are in conflict or inconsistent with the specific provisions of this  
19 chapter or the requirements of the county treasurer. Specifically and not  
20 in limitation of the foregoing sentence, the terms "person" and "gross  
21 retail income" have the same meaning in this section as they have in  
22 IC 6-2.5, except that "person" does not include state supported  
23 educational institutions.

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

29 (f) If the tax is paid to the department of state revenue, the amounts  
30 received from such tax shall be paid quarterly by the treasurer of state  
31 to the county treasurer upon warrants issued by the ~~auditor~~ of state  
32 **comptroller**.

33 SECTION 234. IC 6-9-18-3, AS AMENDED BY P.L.236-2023,  
34 SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax  
36 on every person engaged in the business of renting or furnishing, for  
37 periods of less than thirty (30) days, any room or rooms, lodgings, or  
38 accommodations in any:

- 39 (1) hotel;  
40 (2) motel;  
41 (3) boat motel;  
42 (4) inn;



- 1 (5) college or university memorial union;  
 2 (6) college or university residence hall or dormitory; or  
 3 (7) tourist cabin;  
 4 located in the county.
- 5 (b) The tax does not apply to gross income received in a transaction  
 6 in which:  
 7 (1) a student rents lodgings in a college or university residence  
 8 hall while that student participates in a course of study for which  
 9 the student receives college credit from a college or university  
 10 located in the county; or  
 11 (2) a person rents a room, lodging, or accommodations for a  
 12 period of thirty (30) days or more.
- 13 (c) The tax may not exceed:  
 14 (1) the rate of five percent (5%) in a county other than a county  
 15 subject to subdivision (2), (3), or (4);  
 16 (2) after June 30, 2019, the rate of eight percent (8%) in Howard  
 17 County;  
 18 (3) after June 30, 2021, the rate of nine percent (9%) in Daviess  
 19 County; or  
 20 (4) after June 30, 2023, the rate of eight percent (8%) in Parke  
 21 County.
- 22 The tax is imposed on the gross retail income derived from lodging  
 23 income only and is in addition to the state gross retail tax imposed  
 24 under IC 6-2.5.
- 25 (d) The county fiscal body may adopt an ordinance to require that  
 26 the tax shall be paid monthly to the county treasurer. If such an  
 27 ordinance is adopted, the tax shall be paid to the county treasurer not  
 28 more than twenty (20) days after the end of the month the tax is  
 29 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 30 paid, and collected in exactly the same manner as the state gross retail  
 31 tax is imposed, paid, and collected under IC 6-2.5.
- 32 (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
 33 liabilities, procedures, penalties, definitions, exemptions, and  
 34 administration are applicable to the imposition and administration of  
 35 the tax imposed under this section except to the extent those provisions  
 36 are in conflict or inconsistent with the specific provisions of this  
 37 chapter or the requirements of the county treasurer. If the tax is paid to  
 38 the department of state revenue, the return to be filed for the payment  
 39 of the tax under this section may be either a separate return or may be  
 40 combined with the return filed for the payment of the state gross retail  
 41 tax as the department of state revenue may, by rule, determine.
- 42 (f) If the tax is paid to the department of state revenue, the amounts





1 received from the tax imposed under this section shall be paid monthly  
 2 by the treasurer of state to the county treasurer upon warrants issued by  
 3 the ~~auditor of state~~ **comptroller**.

4 SECTION 235. IC 6-9-19-3, AS AMENDED BY P.L.175-2018,  
 5 SECTION 19, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax  
 7 on every person engaged in the business of renting or furnishing, for  
 8 periods of less than thirty (30) days, any room or rooms, lodgings, or  
 9 accommodations in any:

- 10 (1) hotel;
- 11 (2) motel;
- 12 (3) inn; or
- 13 (4) tourist cabin;

14 that has thirty (30) or more rooms for rent and is located in the county.

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

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

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

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

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



1 (f) If the tax is paid to the department of state revenue, the taxes the  
 2 department of state revenue receives under this section during a month  
 3 shall be paid, by the end of the next succeeding month, to the county  
 4 treasurer upon warrants issued by the ~~auditor~~ of state **comptroller**.

5 SECTION 236. IC 6-9-20-7.5, AS AMENDED BY P.L.176-2009,  
 6 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 7.5. If the county fiscal body has determined to  
 8 continue the tax to finance improvements to a county auditorium or  
 9 auditorium renovation resulting in a new convention center and related  
 10 parking facilities or to finance the acquisition, construction, and  
 11 equipping of an arena and other facilities that serve or support the  
 12 arena activities, the amounts received from the taxes imposed under  
 13 this chapter shall be paid monthly by the treasurer of state to the county  
 14 treasurer under section 8.5 of this chapter or the fiscal officer of the  
 15 largest municipality in the county under section 9.5 of this chapter  
 16 upon warrants issued by the ~~auditor~~ of state **comptroller**.

17 SECTION 237. IC 6-9-20-9.5, AS ADDED BY P.L.176-2009,  
 18 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2024]: Sec. 9.5. If:

20 (1) the county treasurer has certified to the treasurer of state that:

21 (A) the last of the bonds issued to finance the improvements  
 22 to a county auditorium or auditorium renovation resulting in  
 23 a new convention center and related parking facilities; and

24 (B) the last of any bonds issued to refund the bonds referred to  
 25 in clause (A);

26 have been completely paid or defeased as to both principal and  
 27 interest; and

28 (2) the county fiscal body has made a determination to continue  
 29 the tax to finance the acquisition, construction, and equipping of  
 30 an arena and other facilities that serve or support the arena  
 31 activities;

32 the amounts received from the taxes imposed under this chapter shall  
 33 be paid monthly by the treasurer of state to the fiscal officer of the most  
 34 populated municipality in the county upon warrants issued by the  
 35 ~~auditor~~ of state **comptroller**. The fiscal officer shall deposit any  
 36 amounts received under this section in the municipal arena fund.

37 SECTION 238. IC 6-9-21-8 IS AMENDED TO READ AS  
 38 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. The amounts  
 39 received from the taxes imposed under this chapter shall be paid  
 40 monthly by the treasurer of state to the civic center authority  
 41 established in the county upon warrants issued by the ~~auditor~~ of state  
 42 **comptroller**.



1 SECTION 239. IC 6-9-24-7 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts  
 3 received from the taxes imposed under this chapter shall be paid  
 4 monthly by the treasurer of state to the municipality upon warrants  
 5 issued by the ~~auditor~~ of state **comptroller**.

6 SECTION 240. IC 6-9-25-7 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts  
 8 received from the taxes imposed under this chapter shall be paid  
 9 monthly by the treasurer of state to the county treasurer upon warrants  
 10 issued by the ~~auditor~~ of state **comptroller**.

11 SECTION 241. IC 6-9-26-10 IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. The amounts  
 13 received from the taxes imposed under this chapter shall be paid  
 14 monthly by the treasurer of state to the county fiscal officer upon  
 15 warrants issued by the ~~auditor~~ of state **comptroller**.

16 SECTION 242. IC 6-9-27-7, AS AMENDED BY P.L.214-2005,  
 17 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
 19 under this chapter shall be paid monthly by the treasurer of state to the  
 20 city or town fiscal officer upon warrants issued by the ~~auditor~~ of state  
 21 **comptroller**.

22 SECTION 243. IC 6-9-28-6 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. The amounts  
 24 received from the county admissions tax shall be paid monthly by the  
 25 treasurer of the state to the county treasurer upon warrants issued by  
 26 the ~~auditor~~ of state **comptroller**.

27 SECTION 244. IC 6-9-31-2, AS AMENDED BY P.L.175-2018,  
 28 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2024]: Sec. 2. (a) After January 1, but before June 1, the  
 30 city-county council may adopt an ordinance to impose a supplemental  
 31 tax, known as the capital improvement board revenue replacement  
 32 supplemental tax, only for the purpose of replacing revenue lost as a  
 33 result of the withdrawal by the consolidated city or the capital  
 34 improvement board from a contract providing another entity with the  
 35 right to name a facility owned by the capital improvement board under  
 36 IC 36-10-9, the county convention and recreational facilities authority  
 37 under IC 36-10-9.1, or the consolidated city, in response to the entity  
 38 displacing at least:

39 (1) four hundred (400) jobs in the consolidated city; or

40 (2) one thousand (1,000) jobs within the state;

41 to another country, if the city-county council determines the revenue  
 42 must be replaced.



1 (b) The city-county council may adopt an ordinance to impose a  
2 supplemental tax on any one (1) or all of the following:

- 3 (1) the innkeeper's tax under IC 6-9-8;  
4 (2) the admissions tax under IC 6-9-13; and  
5 (3) the supplemental auto rental excise tax under IC 6-6-9.7.

6 (c) The revenue replacement supplemental tax is in addition to the  
7 state gross retail tax and use tax imposed by IC 6-2.5. The county fiscal  
8 body may adopt an ordinance to require that the tax shall be paid  
9 monthly to the county treasurer, and in the case of the admissions tax  
10 and the supplemental auto rental excise tax, reported on forms  
11 approved by the county treasurer. If such an ordinance is adopted, the  
12 tax shall be paid to the county treasurer not more than twenty (20) days  
13 after the end of the month the tax is collected. If such an ordinance is  
14 not adopted, the tax shall be imposed, paid, and collected in exactly the  
15 same manner as the state gross retail tax is imposed, paid, and collected  
16 under IC 6-2.5.

17 (d) All of the provisions of IC 6-2.5 relating to rights, duties,  
18 liabilities, procedures, penalties, definitions, and administration shall  
19 be applicable to the imposition and administration of the tax imposed  
20 by this section except to the extent these provisions are in conflict or  
21 inconsistent with the specific provisions of this chapter or the  
22 requirements of the county treasurer. Specifically, and not in limitation  
23 of the preceding sentence, "person" and "gross income" have the same  
24 meaning in this section as the terms have in IC 6-2.5.

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

30 (f) If the tax is paid to the department of state revenue, the amounts  
31 received from this tax shall be paid monthly by the treasurer of state to  
32 the treasurer of the capital improvement board of managers of the  
33 county upon warrants issued by the ~~auditor~~ of state **comptroller**.

34 SECTION 245. IC 6-9-32-3, AS AMENDED BY P.L.175-2018,  
35 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax  
37 on every person engaged in the business of renting or furnishing, for  
38 periods of less than thirty (30) days, any room or rooms, lodgings, or  
39 accommodations in any:

- 40 (1) hotel;  
41 (2) motel;  
42 (3) boat motel;



- 1 (4) inn; or  
 2 (5) tourist cabin;  
 3 located in the county.
- 4 (b) The tax does not apply to gross income received in a transaction  
 5 in which a person rents a room, lodging, or accommodations for a  
 6 period of thirty (30) days or more.
- 7 (c) The tax may not exceed the rate of five percent (5%) on the gross  
 8 retail income derived from lodging income only and is in addition to  
 9 the state gross retail tax imposed under IC 6-2.5.
- 10 (d) The county fiscal body may adopt an ordinance to require that  
 11 the tax shall be paid monthly to the county treasurer. If such an  
 12 ordinance is adopted, the tax shall be paid to the county treasurer not  
 13 more than twenty (20) days after the end of the month the tax is  
 14 collected. If such an ordinance is not adopted, the tax shall be imposed,  
 15 paid, and collected in exactly the same manner as the state gross retail  
 16 tax is imposed, paid, and collected under IC 6-2.5.
- 17 (e) All of the provisions of IC 6-2.5 relating to rights, duties,  
 18 liabilities, procedures, penalties, definitions, exemptions, and  
 19 administration are applicable to the imposition and administration of  
 20 the tax imposed under this section except to the extent those provisions  
 21 are in conflict or inconsistent with the specific provisions of this  
 22 chapter or the requirements of the county treasurer. If the tax is paid to  
 23 the department of state revenue, the return to be filed for the payment  
 24 of the tax under this section may be either a separate return or may be  
 25 combined with the return filed for the payment of the state gross retail  
 26 tax as the department of state revenue may, by rule, determine.
- 27 (f) If the tax is paid to the department of state revenue, the amounts  
 28 received from the tax imposed under this section shall be paid monthly  
 29 by the treasurer of state to the county treasurer upon warrants issued by  
 30 the ~~auditor of state~~ **comptroller**.
- 31 SECTION 246. IC 6-9-33-7 IS AMENDED TO READ AS  
 32 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts  
 33 received from the county supplemental food and beverage tax imposed  
 34 under this chapter shall be paid monthly by the treasurer of state to the  
 35 county treasurer upon warrants issued by the ~~auditor of state~~  
 36 **comptroller**.
- 37 SECTION 247. IC 6-9-35-12, AS ADDED BY P.L.214-2005,  
 38 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2024]: Sec. 12. (a) As long as there are any current or future  
 40 obligations owed by the capital improvement board to the authority or  
 41 any state agency under a lease or other agreement entered into between  
 42 the capital improvement board and the authority or any state agency



1 pursuant to IC 5-1-17-26, fifty percent (50%) of the amounts received  
 2 from the taxes imposed under this chapter by counties shall be paid  
 3 monthly by the county treasurer, if the tax is being paid to the county  
 4 treasurer, to the treasurer of state. This amount plus fifty percent (50%)  
 5 of the amounts received by the state from the taxes imposed under this  
 6 chapter by counties shall be paid monthly by the treasurer of state to  
 7 the treasurer of the capital improvement board or its designee upon  
 8 warrants issued by the ~~auditor~~ of state **comptroller**. The remainder that  
 9 is received by the state shall be paid monthly by the treasurer of state  
 10 to the county fiscal officer upon warrants issued by the ~~auditor~~ of state  
 11 **comptroller**. In any state fiscal year, if the total amount of the taxes  
 12 imposed under this chapter by all the counties and paid to the treasurer  
 13 of the capital improvement board or its designee under this subsection  
 14 equals five million dollars (\$5,000,000), the entire remainder of the  
 15 taxes imposed by a county under this chapter during that state fiscal  
 16 year shall be retained by the county treasurer or paid by the treasurer  
 17 of state to the fiscal officer of the county, upon warrants issued by the  
 18 ~~auditor~~ of state **comptroller**.

19 (b) If there are then existing no obligations of the capital  
 20 improvement board described in subsection (a), the entire amount  
 21 received from the taxes imposed by a county under this chapter shall  
 22 be paid monthly by the treasurer of state to the county fiscal officer  
 23 upon warrants issued by the ~~auditor~~ of state **comptroller**.

24 (c) The entire amount of the taxes paid to the treasurer of the capital  
 25 improvement board or its designee under subsection (a) shall be  
 26 deposited in a special fund and used only for the payment or to secure  
 27 the payment of obligations of the capital improvement board described  
 28 in subsection (a). If the taxes are not used for the payment or to secure  
 29 the payment of obligations of the capital improvement board described  
 30 in subsection (a), the taxes shall be returned by the capital  
 31 improvement board to the treasurer of state who shall return the taxes  
 32 to the respective counties that contributed the taxes.

33 (d) The entire amount received from the taxes imposed by a  
 34 municipality under this chapter shall be paid monthly by the treasurer  
 35 of state to the municipality's fiscal officer upon warrants issued by the  
 36 ~~auditor~~ of state **comptroller**.

37 SECTION 248. IC 6-9-37-3, AS AMENDED BY P.L.175-2018,  
 38 SECTION 24, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2024]: Sec. 3. (a) The fiscal body of a county may levy a tax  
 40 on every person engaged in the business of renting or furnishing, for  
 41 periods of less than thirty (30) days, any room or rooms, lodgings, or  
 42 accommodations in any:

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- 1 (1) hotel;
- 2 (2) motel;
- 3 (3) boat motel;
- 4 (4) inn;
- 5 (5) college or university memorial union;
- 6 (6) college or university residence hall or dormitory; or
- 7 (7) tourist cabin;
- 8 located in the county.
- 9 (b) The tax does not apply to gross income received in a transaction
- 10 in which:
- 11 (1) a student rents lodgings in a college or university residence
- 12 hall while that student participates in a course of study for which
- 13 the student receives college credit from a college or university
- 14 located in the county; or
- 15 (2) a person rents a room, lodging, or accommodations for a
- 16 period of thirty (30) days or more.
- 17 (c) The tax may not exceed the rate of eight percent (8%) on the
- 18 gross retail income derived from lodging income only and is in addition
- 19 to the state gross retail tax imposed under IC 6-2.5.
- 20 (d) The county fiscal body may adopt an ordinance to require that
- 21 the tax shall be paid monthly to the county treasurer. If such an
- 22 ordinance is adopted, the tax shall be paid to the county treasurer not
- 23 more than twenty (20) days after the end of the month the tax is
- 24 collected. If such an ordinance is not adopted, the tax shall be imposed,
- 25 paid, and collected in exactly the same manner as the state gross retail
- 26 tax is imposed, paid, and collected under IC 6-2.5.
- 27 (e) All of the provisions of IC 6-2.5 relating to rights, duties,
- 28 liabilities, procedures, penalties, definitions, exemptions, and
- 29 administration are applicable to the imposition and administration of
- 30 the tax imposed under this section except to the extent those provisions
- 31 are in conflict or inconsistent with the specific provisions of this
- 32 chapter or the requirements of the county treasurer. If the tax is paid to
- 33 the department of state revenue, the return to be filed for the payment
- 34 of the tax under this section may be either a separate return or may be
- 35 combined with the return filed for the payment of the state gross retail
- 36 tax as the department of state revenue may, by rule, determine.
- 37 (f) If the tax is paid to the department of state revenue, the amounts
- 38 received from the tax imposed under this section shall be paid monthly
- 39 by the treasurer of state to the county treasurer upon warrants issued by
- 40 the ~~auditor~~ of state **comptroller**.
- 41 SECTION 249. IC 6-9-38-19, AS ADDED BY P.L.214-2005,
- 42 SECTION 47, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 19. (a) The department shall notify the county  
2 auditor of a county containing a unit that imposes a food and beverage  
3 tax under this chapter of the amount of tax paid in the unit.

4 (b) The amounts received from a food and beverage tax imposed  
5 under this chapter shall be paid monthly by the treasurer of state on  
6 warrants issued by the ~~auditor of state~~ **comptroller** to the county  
7 auditor of the county in which the unit that imposed the tax is located.

8 SECTION 250. IC 6-9-39-8, AS ADDED BY P.L.162-2006,  
9 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2024]: Sec. 8. (a) A special canine research and education  
11 account within the state general fund shall be established. Any  
12 payments issued to the state under section 7(b) of this chapter shall be  
13 deposited in the canine research and education account in the state  
14 general fund.

15 (b) Any income earned on money held in the canine research and  
16 education account established under subsection (a) becomes a part of  
17 that account.

18 (c) Any revenue remaining in the canine research and education  
19 account established under subsection (a) at the end of a fiscal year does  
20 not revert to the state general fund.

21 (d) There is annually appropriated to the Purdue University School  
22 of Veterinary Science and Medicine from the canine research and  
23 education account established under subsection (a) an amount equal to  
24 the sum of money deposited in the canine research and education  
25 account during the state fiscal year for its use in conducting canine  
26 disease research and education.

27 (e) On or about August 1 of each year, if there is a positive amount  
28 in the canine research and education account established under  
29 subsection (a), the ~~auditor of state~~ **comptroller** shall issue a warrant to  
30 the Purdue University School of Veterinary Science and Medicine for  
31 an amount equal to the amount of money accumulated in the canine  
32 research and education account.

33 SECTION 251. IC 6-9-40-7, AS ADDED BY P.L.96-2008,  
34 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
36 under this chapter shall be paid monthly by the treasurer of state to the  
37 county fiscal officer upon warrants issued by the ~~auditor of state~~  
38 **comptroller**. The county auditor shall, at least monthly, make a  
39 distribution of fifty percent (50%) of the amount received from the  
40 treasurer of state in the immediately preceding thirty (30) days to the  
41 city of Angola. The remainder of the distribution shall be retained for  
42 use by the county.





1 SECTION 252. IC 6-9-41-10, AS ADDED BY P.L.176-2009,  
 2 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 10. If an ordinance is not adopted under section  
 4 9 of this chapter, the amounts received from the county food and  
 5 beverage tax imposed under section 5 of this chapter shall be paid  
 6 monthly by the treasurer of state to the county treasurer upon warrants  
 7 issued by the ~~auditor~~ of state **comptroller**.

8 SECTION 253. IC 6-9-43-7, AS ADDED BY P.L.157-2013,  
 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 7. If a tax is imposed under section 3 of this  
 11 chapter, the amounts received from the tax shall be paid monthly by the  
 12 treasurer of state to the town fiscal officer upon warrants issued by the  
 13 ~~auditor~~ of state **comptroller**.

14 SECTION 254. IC 6-9-44-7, AS AMENDED BY P.L.137-2022,  
 15 SECTION 97, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
 17 under this chapter shall be paid monthly by the treasurer of state to the  
 18 city fiscal officer upon warrants issued by the ~~auditor~~ of state  
 19 **comptroller**.

20 SECTION 255. IC 6-9-45-7, AS ADDED BY P.L.254-2015,  
 21 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 22 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
 23 under this chapter shall be paid monthly by the treasurer of state to the  
 24 town fiscal officer upon warrants issued by the ~~auditor~~ of state  
 25 **comptroller**.

26 SECTION 256. IC 6-9-45.5-12, AS AMENDED BY P.L.44-2017,  
 27 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 28 JULY 1, 2024]: Sec. 12. The amounts received from a tax imposed  
 29 under this chapter shall be transferred monthly by the ~~auditor~~ of state  
 30 **comptroller** to the West Baden Springs historic hotel preservation and  
 31 maintenance fund established by IC 36-7-11.5-11.

32 SECTION 257. IC 6-9-45.6-5, AS ADDED BY P.L.255-2015,  
 33 SECTION 62, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 5. The amounts received from a tax imposed  
 35 under this chapter shall be distributed monthly by the ~~auditor~~ of state  
 36 **comptroller** to the West Baden Springs historic hotel preservation and  
 37 maintenance fund established by IC 36-7-11.5-11.

38 SECTION 258. IC 6-9-46-7, AS ADDED BY P.L.290-2019,  
 39 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 7. The amounts received from the performing arts  
 41 center admissions tax shall be paid monthly by the treasurer of state to  
 42 the county treasurer upon warrants issued by the ~~auditor~~ of state



- 1 **comptroller.**  
2 SECTION 259. IC 6-9-47.5-7, AS ADDED BY P.L.254-2015,  
3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
5 under this chapter shall be paid monthly by the treasurer of state to the  
6 county fiscal officer upon warrants issued by the ~~auditor~~ of state  
7 **comptroller.**
- 8 SECTION 260. IC 6-9-48-8, AS ADDED BY P.L.212-2018(ss),  
9 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
10 JULY 1, 2024]: Sec. 8. The amounts received from the tax imposed  
11 under this chapter shall be paid monthly by the treasurer of state to the  
12 treasurer of the capital improvement board upon warrants issued by the  
13 ~~auditor~~ of state **comptroller.**
- 14 SECTION 261. IC 6-9-49-7, AS ADDED BY P.L.290-2019,  
15 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
17 under this chapter shall be paid monthly by the treasurer of state to the  
18 city fiscal officer upon warrants issued by the ~~auditor~~ of state  
19 **comptroller.**
- 20 SECTION 262. IC 6-9-50-7, AS ADDED BY P.L.290-2019,  
21 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
22 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
23 under this chapter shall be paid monthly by the treasurer of state to the  
24 town fiscal officer upon warrants issued by the ~~auditor~~ of state  
25 **comptroller.**
- 26 SECTION 263. IC 6-9-51-7, AS ADDED BY P.L.290-2019,  
27 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
29 under this chapter shall be paid monthly by the treasurer of state to the  
30 city fiscal officer upon warrants issued by the ~~auditor~~ of state  
31 **comptroller.**
- 32 SECTION 264. IC 6-9-52-7, AS ADDED BY P.L.290-2019,  
33 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 7. The amounts received from the tax imposed  
35 under this chapter shall be paid monthly by the treasurer of state to the  
36 town fiscal officer upon warrants issued by the ~~auditor~~ of state  
37 **comptroller.**
- 38 SECTION 265. IC 6-9-53-5, AS ADDED BY P.L.290-2019,  
39 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2024]: Sec. 5. The amounts received from the tax imposed  
41 under this chapter shall be paid monthly by the treasurer of state upon  
42 warrants issued by the ~~auditor~~ of state **comptroller** as follows:



- 1 (1) If the tax rate imposed under section 3 of this chapter is five
- 2 percent (5%) or less, all amounts received from the tax shall be
- 3 paid to the county treasurer.
- 4 (2) If the tax rate imposed under section 3 of this chapter is more
- 5 than five percent (5%), amounts received from the tax shall be
- 6 allocated and paid as follows:
- 7 (A) The amount received from the tax as a result of a five
- 8 percent (5%) rate shall be allocated and paid to the county
- 9 treasurer.
- 10 (B) The amount received from the tax that exceeds the amount
- 11 under clause (A) shall be allocated and paid to the Grouseland
- 12 Foundation, Inc.

13 SECTION 266. IC 6-9-54-7, AS ADDED BY P.L.236-2023,  
 14 SECTION 118, IS AMENDED TO READ AS FOLLOWS  
 15 [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the  
 16 tax imposed under this chapter shall be paid monthly by the treasurer  
 17 of state to the city fiscal officer upon warrants issued by the ~~auditor~~ of  
 18 state **comptroller**.

19 SECTION 267. IC 6-9-54.5-7, AS ADDED BY P.L.236-2023,  
 20 SECTION 119, IS AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the  
 22 tax imposed under this chapter shall be paid monthly by the treasurer  
 23 of state to the town fiscal officer upon warrants issued by the ~~auditor~~  
 24 of state **comptroller**.

25 SECTION 268. IC 6-9-55-7, AS ADDED BY P.L.236-2023,  
 26 SECTION 120, IS AMENDED TO READ AS FOLLOWS  
 27 [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the  
 28 tax imposed under this chapter shall be paid monthly by the treasurer  
 29 of state to the city fiscal officer upon warrants issued by the ~~auditor~~ of  
 30 state **comptroller**.

31 SECTION 269. IC 6-9-57-7, AS ADDED BY P.L.236-2023,  
 32 SECTION 122, IS AMENDED TO READ AS FOLLOWS  
 33 [EFFECTIVE JULY 1, 2024]: Sec. 7. The amounts received from the  
 34 tax imposed under this chapter shall be paid monthly by the treasurer  
 35 of state to the county fiscal officer upon warrants issued by the ~~auditor~~  
 36 of state **comptroller**.

37 SECTION 270. IC 7.1-1-3-18.5, AS ADDED BY P.L.94-2008,  
 38 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2024]: Sec. 18.5. (a) "Grocery store" means a store or part of  
 40 a store that is known generally as:

- 41 (1) a supermarket, grocery store, or delicatessen and is primarily
- 42 engaged in the retail sale of a general food line, which may



- 1 include:
- 2 (A) canned and frozen foods;
- 3 (B) fresh fruits and vegetables; and
- 4 (C) fresh and prepared meats, fish, and poultry;
- 5 (2) subject to subsection (b), a convenience store or food mart and
- 6 is primarily engaged in:
- 7 (A) the retail sale of a line of goods that may include milk,
- 8 bread, soda, and snacks; or
- 9 (B) the retail sale of automotive fuels and the retail sale of a
- 10 line of goods that may include milk, bread, soda, and snacks;
- 11 (3) a warehouse club, superstore, supercenter, or general
- 12 merchandise store and is primarily engaged in the retail sale of a
- 13 general line of groceries or gourmet foods in combination with
- 14 general lines of new merchandise, which may include apparel,
- 15 furniture, and appliances; or
- 16 (4) a specialty or gourmet food store primarily engaged in the
- 17 retail sale of miscellaneous specialty foods not for immediate
- 18 consumption and not made on the premises, not including:
- 19 (A) meat, fish, and seafood;
- 20 (B) fruits and vegetables;
- 21 (C) confections, nuts, and popcorn; and
- 22 (D) baked goods.
- 23 (b) The term includes a convenience store or food mart as described
- 24 in subsection (a)(2) only if the sale of alcoholic beverages on the
- 25 premises of the ~~convenient~~ **convenience** store or food mart represents
- 26 a percentage of annual gross sales of twenty-five percent (25%) or less
- 27 of all items sold on the premises, excluding gasoline and automotive oil
- 28 products.
- 29 (c) The term does not include an establishment known generally as
- 30 a gas station that is primarily engaged in:
- 31 (1) the retail sale of automotive fuels, which may include diesel
- 32 fuel, gasohol, or gasoline; or
- 33 (2) the retail sale of automotive fuels, which may include diesel
- 34 fuel, gasohol, or gasoline and activities that may include
- 35 providing repair service, selling automotive oils, replacement
- 36 parts, and accessories, or providing food services.
- 37 SECTION 271. IC 7.1-3-22-4, AS AMENDED BY P.L.11-2023,
- 38 SECTION 32, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 39 JULY 1, 2024]: Sec. 4. (a) The commission may grant:
- 40 (1) in an incorporated city or town that has a population of less
- 41 than fifteen thousand one (15,001):
- 42 (A) one (1) beer dealer's permit for each two thousand (2,000)



- 1 persons, or a fraction thereof; or  
 2 (B) two (2) beer dealer's permits;  
 3 whichever is greater, within the incorporated city or town;  
 4 (2) in an incorporated city or town that has a population of more  
 5 than fifteen thousand (15,000) and less than eighty thousand  
 6 (80,000):  
 7 (A) one (1) beer dealer's permit for each three thousand five  
 8 hundred (3,500) persons, or a fraction thereof; or  
 9 (B) eight (8) beer dealer's permits;  
 10 whichever is greater, within the incorporated city or town; and  
 11 (3) in an incorporated city or town that has a population of at least  
 12 eighty thousand (80,000):  
 13 (A) one (1) beer dealer's permit for each six thousand (6,000)  
 14 persons, or a fraction thereof; or  
 15 (B) twenty-three (23) beer dealer's permits;  
 16 whichever is greater, within the incorporated city or town.  
 17 (b) The commission may grant:  
 18 (1) in an incorporated city or town that has a population of less  
 19 than fifteen thousand one (15,001):  
 20 (A) one (1) liquor dealer's permit for each two thousand  
 21 (2,000) persons, or a fraction thereof; or  
 22 (B) two (2) liquor dealer's ~~permit~~ **permits**;  
 23 whichever is greater, within the incorporated city or town;  
 24 (2) in an incorporated city or town that has a population of more  
 25 than fifteen thousand (15,000) and less than eighty thousand  
 26 (80,000):  
 27 (A) one (1) liquor dealer's permit for each three thousand five  
 28 hundred (3,500) persons, or a fraction thereof; or  
 29 (B) eight (8) liquor dealer's permits;  
 30 whichever is greater, within the incorporated city or town; and  
 31 (3) in an incorporated city or town that has a population of at least  
 32 eighty thousand (80,000):  
 33 (A) one (1) liquor dealer's permit for each six thousand (6,000)  
 34 persons, or a fraction thereof; or  
 35 (B) twenty-three (23) liquor dealer's permits;  
 36 whichever is greater, within the incorporated city or town.  
 37 (c) The commission may grant in an area in the county outside an  
 38 incorporated city or town:  
 39 (1) one (1) beer dealer's permit for each two thousand five  
 40 hundred (2,500) persons, or a fraction thereof, or two (2) beer  
 41 dealer's permits, whichever is greater; and  
 42 (2) one (1) liquor dealer's ~~permits~~ **permit** for each two thousand



1           five hundred (2,500) persons, or a fraction thereof, or two (2)  
2           liquor dealer's permits, whichever is greater;  
3       within the area in a county outside an incorporated city or town.

4           (d) Notwithstanding subsections (a), (b), and (c), the commission  
5       may renew or transfer a beer dealer's or liquor dealer's permit for a beer  
6       dealer or liquor dealer that:

7           (1) held a permit before July 1, 2008; and

8           (2) does not qualify for a permit under the quota restrictions set  
9       forth in subsection (a), (b), or (c).

10          (e) Notwithstanding subsection (a) or (c), the commission may grant  
11       not more than two (2) new beer dealer's permits or five percent (5%) of  
12       the total beer dealer permits established under the quota restrictions set  
13       forth in subsection (a) or (c), whichever is greater, for each of the  
14       following:

15           (1) An incorporated city or town that does not qualify for any new  
16       beer dealer's permits under the quota restrictions set forth in  
17       subsection (a).

18           (2) An area in a county outside an incorporated city or town that  
19       does not qualify for any new beer dealer's permits under the quota  
20       restrictions set forth in subsection (c).

21          (f) Notwithstanding subsection (b) or (c), the commission may grant  
22       not more than two (2) new liquor dealer's permits or five percent (5%)  
23       of the total liquor dealer permits established under the quota  
24       restrictions set forth in subsection (b) or (c), whichever is greater, for  
25       each of the following:

26           (1) An incorporated city or town that does not qualify for any new  
27       liquor dealer's permits under the quota restrictions set forth in  
28       subsection (b).

29           (2) An area in a county outside an incorporated city or town that  
30       does not qualify for any new liquor dealer's permits under the  
31       quota restrictions set forth in subsection (c).

32       SECTION 272. IC 7.1-4-6-7 IS AMENDED TO READ AS  
33       FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. Appropriation for  
34       Administration. There shall be an annual appropriation, from the sum  
35       of money allocated to the general fund by this title, of a sum of money  
36       necessary for the purpose of carrying out the provisions of this title.  
37       The claims for operating expenses incurred under the provisions of this  
38       title shall be filed with and paid by the state ~~auditor~~ **comptroller**.  
39       Equipment shall be purchased only upon a requisition approved by the  
40       department of administration.

41       SECTION 273. IC 7.1-4-7-9, AS AMENDED BY P.L.137-2022,  
42       SECTION 101, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2024]: Sec. 9. The ~~auditor of state~~ **comptroller**  
 2 shall, on or before the tenth day of April of each year and quarterly on  
 3 or before the tenth day of the month thereafter, distribute the funds set  
 4 aside in accordance with the provisions of section 7 of this chapter or  
 5 the portion of them as reported to the ~~auditor of state~~ **comptroller**, to  
 6 the general fund of the treasury of the city or town on the basis  
 7 provided for in this chapter.

8 SECTION 274. IC 7.1-4-9-7, AS AMENDED BY P.L.194-2021,  
 9 SECTION 63, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 7. (a) Thirty-three percent (33%) of the money in  
 11 the excise fund shall, upon warrant of the state ~~auditor~~, **comptroller**,  
 12 be paid into the general fund of the treasury of the city or town in  
 13 which the retailer's or dealer's licensed premises are located. The  
 14 money shall be paid to the treasurer of the county in which the retailer's  
 15 or dealer's premises are located if they are located outside the corporate  
 16 limits of a city or town.

17 (b) Not later than ten (10) days after:

18 (1) an annexation ordinance is filed under IC 36-4-3-22; or

19 (2) the second of the two (2) approvals of an annexation is filed  
 20 under IC 36-3-2-7;

21 the annexing municipality shall provide notice to the chairman of the  
 22 commission of any retailer's or dealer's premises located within the  
 23 annexed territory. The notice shall be in writing, sent by certified mail,  
 24 and must include the effective date of the annexation and the business  
 25 name and street address of the retailer's or dealer's premises.

26 (c) The distribution from the excise fund shall continue to be paid  
 27 to the jurisdiction on record with the commission, until the chairman  
 28 of the commission receives the notice under this section that the  
 29 retailer's or dealer's premises have been annexed into the city or town.

30 An annexing city or town:

31 (1) shall be paid distributions that accrue after the date the  
 32 chairman receives notice; and

33 (2) is not entitled to retroactive payment of any distributions  
 34 accruing before the date the chairman receives notice.

35 SECTION 275. IC 7.1-4-9-9 IS AMENDED TO READ AS  
 36 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. Time of Distribution.  
 37 The distribution of the excise fund to be paid into the general fund of  
 38 a county, city or town shall be distributed by the state treasurer  
 39 semi-annually on the first day of June and the first day of December of  
 40 each year. The ~~auditor of the state~~ **comptroller** is authorized to draw  
 41 ~~his the state comptroller's~~ warrants to the treasurers of the several  
 42 governmental subdivisions when the distribution is presented to ~~him~~.



1 **the state comptroller.**

2 SECTION 276. IC 7.1-4-9-10 IS AMENDED TO READ AS  
 3 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. Appropriation from  
 4 General Fund. There is appropriated from the monies allocated to the  
 5 general fund under this title, a necessary sum of money to make up any  
 6 deficiency between the sums from the excise fund actually paid over to  
 7 the treasuries of the several governmental subdivisions during their  
 8 respective current fiscal years, and the estimate of funds to be  
 9 distributed to them during the current fiscal year as computed by the  
 10 state board of accounts and as considered by the governmental unit in  
 11 preparation of its budget for the current fiscal year. The state board of  
 12 accounts shall determine whether a deficiency exists at the close of the  
 13 current fiscal year of each governmental unit. The amount of a  
 14 deficiency so determined shall be paid to the governmental unit on  
 15 warrant issued by the state ~~auditor~~ **comptroller** not later than one (1)  
 16 month after the close of the respective current fiscal year.

17 SECTION 277. IC 8-1-1.1-6.1, AS AMENDED BY P.L.149-2016,  
 18 SECTION 33, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2024]: Sec. 6.1. (a) The consumer counselor may employ and  
 20 fix the compensation of, with the approval of the governor and the  
 21 budget agency, accountants, utility economists, engineers, attorneys,  
 22 stenographers, or other assistance necessary to carry out the duties of  
 23 the office. The compensation of the consumer counselor and the  
 24 counselor's staff shall be paid from an appropriation made for that  
 25 purpose by the general assembly, or with the approval of the governor  
 26 and the budget agency, from a contingency fund established under  
 27 IC 8-1-6-1.

28 (b) The consumer counselor may make use of engineers, experts,  
 29 and accountants employed by the commission or the Indiana  
 30 department of transportation and direct them to make appraisals and  
 31 audits in the performance of the consumer counselor's duties under this  
 32 chapter and IC 8-1-1 and IC 8-1-2. In so doing, the consumer counselor  
 33 shall have access to the records and files of the commission or the  
 34 Indiana department of transportation.

35 (c) The consumer counselor may employ, with the approval of the  
 36 governor and the budget agency, additional stenographers, examiners,  
 37 experts, engineers, assistant counselors, accountants, and consulting  
 38 firms with expertise in utility, motor carrier, or railroad economics or  
 39 management or both, at salaries and compensation and for a length of  
 40 time as the governor and the budget agency may approve for a  
 41 particular case or investigation. The compensation for the additional  
 42 personnel together with the cost of transportation, hotel, telegram, and





1 telephone bills while traveling on public business shall be paid from  
 2 the expert witness fee account, or, with the approval of the governor  
 3 and the budget agency, from a contingency fund established under  
 4 IC 8-1-6-1 on warrants drawn by the ~~auditor of state~~ **comptroller**,  
 5 sworn to by the parties who incurred the expenses.

6 (d) Expenses incurred by the regular staff of the office and approved  
 7 by the consumer counselor, or an expense incurred by the commission  
 8 or the Indiana department of transportation under subsection (b), shall  
 9 be charged and paid in the manner provided in IC 8-1-2-70 or IC 8-1-6,  
 10 whichever is appropriate under the circumstances.

11 (e) Nothing in this chapter may be construed to prevent a party  
 12 interested in a proceeding, suit, or action from appearing in person or  
 13 from being represented by counsel.

14 (f) Persons hired by the consumer counselor as provided by this  
 15 section are exempt from the job classifications and compensation  
 16 schedules established under IC 4-15.

17 (g) The consumer counselor may purchase, lease, or otherwise  
 18 acquire sufficient technical equipment necessary for the consumer  
 19 counselor to carry out the consumer counselor's statutory duties.

20 (h) The consumer counselor may submit to the budget agency a  
 21 request for funds sufficient to carry out any new duties or  
 22 responsibilities created under IC 8-1-39-12(b). The consumer  
 23 counselor shall include in its annual report to the interim study  
 24 committee on energy, utilities, and telecommunications:

25 (1) a description of its activities under IC 8-1-39-12(b); and

26 (2) a summary of the costs associated with those activities.

27 SECTION 278. IC 8-1-1.1-9.1 IS AMENDED TO READ AS  
 28 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9.1. (a) The governor  
 29 may appoint a deputy consumer counselor for Washington affairs. The  
 30 utility consumer counselor may advise the governor in the appointment  
 31 of a deputy consumer counselor for Washington affairs.

32 (b) The deputy consumer counselor shall serve for a term of four (4)  
 33 years at a salary to be fixed by the governor. The deputy shall serve at  
 34 the pleasure of the governor. The deputy consumer counselor shall be  
 35 a practicing attorney, and qualified by knowledge and experience to  
 36 practice in utility regulatory agency proceedings. The deputy consumer  
 37 counselor shall apply full efforts to the duties of the office and may not  
 38 be actively engaged in any other occupation, practice, profession, or  
 39 business.

40 (c) The deputy consumer counselor may appear on behalf of  
 41 ratepayers, consumers, and the public in:

42 (1) hearings before the federal energy regulatory commission;



- 1 (2) appeals from the orders of the federal energy regulatory  
 2 commission; and  
 3 (3) all other proceedings, including proceedings before federal  
 4 agencies, and suits and actions in which the subject matter of the  
 5 action affects the consumers of a utility, motor carrier, or railroad  
 6 doing business in Indiana.
- 7 (d) The deputy consumer counselor may establish and maintain an  
 8 office in Washington, D.C. The deputy consumer counselor may, with  
 9 the approval of the consumer counselor, the governor, and the budget  
 10 agency employ and fix the compensation of accountants, utility  
 11 economists, engineers, attorneys, stenographers, or other assistance  
 12 necessary to carry out the duties of the office of the deputy consumer  
 13 counselor. The compensation of the deputy consumer counselor and the  
 14 staff shall be paid from an appropriation made for that purpose by the  
 15 general assembly, or with the approval of the governor and the budget  
 16 agency, from the contingency fund established under IC 8-1-6-1.
- 17 (e) The deputy consumer counselor may employ, with the approval  
 18 of the consumer counselor, the governor, and the budget agency,  
 19 additional stenographers, examiners, experts, engineers, assistant  
 20 counselors, accountants, and consulting firms with expertise in utility,  
 21 motor carrier, or railroad economics or management or both, at salaries  
 22 and compensation and for a length of time as the consumer counselor,  
 23 the governor, and the budget agency may approve for a particular case  
 24 or investigation. The compensation for additional personnel together  
 25 with the cost of transportation, hotel, telegram, and telephone bills  
 26 while traveling on public business shall be paid from the expert witness  
 27 fee account, or, with the approval of the governor and the budget  
 28 agency, from the contingency fund established under IC 8-1-6-1 on  
 29 warrants drawn by the ~~auditor of state~~ **comptroller**, sworn to by the  
 30 parties who incurred the expenses.
- 31 (f) Any expenses incurred by the regular staff of the office of the  
 32 deputy consumer counselor and approved by the deputy consumer  
 33 counselor shall be charged and paid from the contingency fund  
 34 established under IC 8-1-6-1.
- 35 SECTION 279. IC 8-1-1.9-6, AS ADDED BY P.L.232-2023,  
 36 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2024]: Sec. 6. (a) This section applies to a wastewater utility  
 38 that:
- 39 (1) is not subject to the jurisdiction of the commission for the  
 40 approval of rates and charges; and  
 41 (2) receives wholesale wastewater service from another  
 42 wastewater utility.



- 1 (b) As used in this section, "wastewater utility" means a:  
 2 (1) public utility;  
 3 (2) municipally owned utility (as defined in ~~IC 8-1-2-1(h)~~  
 4 **IC 8-1-2-1(h)**) that serves fewer than eight thousand (8,000)  
 5 customers;  
 6 (3) not-for-profit utility (as defined in IC 8-1-2-125(a));  
 7 (4) cooperatively owned corporation;  
 8 (5) conservancy district established under IC 14-33; or  
 9 (6) regional sewer district established under IC 13-26.
- 10 (c) Before a wastewater utility may:  
 11 (1) disconnect from the wholesale wastewater service provided by  
 12 another wastewater utility; and  
 13 (2) construct a new wastewater treatment plant to serve its  
 14 customers;  
 15 the wastewater utility must obtain the approval of the commission of  
 16 its plan to disconnect from the other wastewater utility's wholesale  
 17 wastewater service and construct a new wastewater treatment plant.
- 18 (d) A wastewater utility to which subsection (c) applies must submit  
 19 to the commission as part of the wastewater utility's case in chief:  
 20 (1) the current costs incurred by the wastewater utility for utility  
 21 service with the other wastewater utility providing wholesale  
 22 wastewater service;  
 23 (2) the projected future costs to be incurred by the wastewater  
 24 utility for utility service if the other wastewater utility were to  
 25 continue providing wholesale wastewater service; and  
 26 (3) the projected future costs to be incurred by the wastewater  
 27 utility for utility service if the wastewater utility were to  
 28 disconnect from the other wastewater utility providing wholesale  
 29 wastewater service and construct a new wastewater treatment  
 30 plant.
- 31 (e) The commission may approve a wastewater utility's proposal  
 32 under subsection (c) if the commission finds that:  
 33 (1) the disconnection from the wholesale wastewater service and  
 34 the construction of a new wastewater treatment plant is  
 35 reasonable and in the public interest;  
 36 (2) the total rates charged by the wastewater utility for wastewater  
 37 service will not increase above the projected cost of continued  
 38 service with the wholesale wastewater service provider as a result  
 39 of the disconnection from the wholesale wastewater service and  
 40 the new wastewater treatment plant construction;  
 41 (3) the wastewater utility has developed an asset management  
 42 program, as defined in guidelines adopted by the Indiana finance



1 authority under IC 5-1.2; and  
 2 (4) the wastewater utility has the legal, managerial, technical, and  
 3 financial expertise to construct and manage a new wastewater  
 4 treatment plant.

5 (f) In the commission's annual report under IC 8-1-1-14, the  
 6 commission shall include a description of any activity under this  
 7 section.

8 SECTION 280. IC 8-1-2-6, AS AMENDED BY P.L.98-2016,  
 9 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 10 JULY 1, 2024]: Sec. 6. (a) The commission shall value all property of  
 11 every public utility actually used and useful for the convenience of the  
 12 public at its fair value, giving such consideration as it deems  
 13 appropriate in each case to all bases of valuation which may be  
 14 presented or which the commission is authorized to consider by the  
 15 following provisions of this section. As one of the elements in such  
 16 valuation the commission shall give weight to the reasonable cost of  
 17 bringing the property to its then state of efficiency. In making such  
 18 valuation, the commission may avail itself of any information in  
 19 possession of the department of local government finance or of any  
 20 local authorities. The commission may accept any valuation of the  
 21 physical property made by the interstate commerce commission of any  
 22 public utility subject to the provisions of this act.

23 (b) The lands of such public utility shall not be valued at a greater  
 24 amount than the assessed value of said lands exclusive of  
 25 improvements as valued for taxation. In making such valuation no  
 26 account shall be taken of presumptive value resting on natural  
 27 resources independent of any structures in relation thereto, the natural  
 28 resource itself shall be viewed as the public's property. No account  
 29 shall be taken of good will for presumptive values growing out of the  
 30 operation of any utility as a going concern, all such values to rest with  
 31 the municipality by reason of the special and exclusive grants given  
 32 such utility enterprises. Except in a proceeding under IC 8-1-30, and  
 33 except as provided in IC 8-1-30.3-5 and IC 8-1.5-2-6.1, no account  
 34 shall be taken of construction costs unless such costs were actually  
 35 incurred and paid as part of the cost entering into the construction of  
 36 the utility. Except in a proceeding under IC 8-1-30, and except as  
 37 provided in IC 8-1-30.3-5 and IC 8-1.5-2-6.1, all public utility  
 38 valuations shall be based upon tangible property, that is, such property  
 39 as has value by reason of construction costs, either in materials  
 40 purchased or in assembling of materials into structures by the labor ~~or~~  
 41 ~~(of)~~ of workers and the services of superintendents, including  
 42 engineers, legal and court costs, accounting systems and transportation



1 costs, and also including insurance and interest charges on capital  
 2 accounts during the construction period. As an element in determining  
 3 value the commission may also take into account reproduction costs at  
 4 current prices, less depreciation, based on the items set forth in the last  
 5 sentence hereof and shall not include good will, going value, or natural  
 6 resources.

7 (c) In determining the amount of allowable operating expenses of a  
 8 utility, the commission may not take into consideration or approve any  
 9 expense for institutional or image building advertising, charitable  
 10 contributions, or political contributions.

11 SECTION 281. IC 8-1-2-118 IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 118. The members of  
 13 said commission, its secretary and clerk, and such other persons as it  
 14 may appoint or employ, as provided in this chapter, shall be entitled to  
 15 receive from the state their actual necessary traveling expenses, which  
 16 shall include the cost of transportation, hotel, telegraph, and telephone  
 17 bills while traveling on the business of the commission, which amount  
 18 shall be paid by the treasurer of state, on warrant of the ~~auditor of state~~  
 19 **comptroller**, upon an itemized statement thereof, sworn to by the party  
 20 who incurred such expense in traveling, and after the same shall have  
 21 been approved by the commission.

22 SECTION 282. IC 8-3-1-18 IS AMENDED TO READ AS  
 23 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. The department  
 24 may inquire into the management of the business of all common  
 25 carriers subject to this chapter, and shall keep itself informed as to the  
 26 manner and method in which the same is conducted, and may obtain  
 27 from such carriers full and complete information necessary to enable  
 28 the department to perform the duties and carry out the objects for  
 29 which the department was created. The department shall enforce this  
 30 chapter and all the other statutes of this state the enforcement of which  
 31 is devolved upon the department, and such other statutes of this state  
 32 as shall prescribe the duties and obligations and regulate the conduct  
 33 of the carriers subject to this chapter in their dealings with the public  
 34 and each other as common carriers of passengers and property in this  
 35 state, and, to enable the department so to do, the department may  
 36 institute and prosecute, in its name, any appropriate action at law or  
 37 suit in equity, in any circuit or superior court of this state, against any  
 38 such carrier to compel it to observe the requirements of this chapter  
 39 and all other statutes of this state, and the orders of the department  
 40 made under this chapter or any other law of this state, and all orders  
 41 and judgments of any court in this state made under this chapter; or to  
 42 restrain any such carrier from the further continuance of any act or



1 practice suffered or authorized by it in violation of this chapter, the  
 2 other statutes of this state, the orders of the department or a court made  
 3 under this chapter, and the costs and expenses of such proceedings  
 4 shall be audited and approved by the ~~auditor~~ of state **comptroller** and  
 5 paid as provided in this chapter.

6 SECTION 283. IC 8-3-1.5-20.6 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20.6. (a) A special fund  
 8 to be known as the electric rail service fund is established. The  
 9 department shall administer the fund.

10 (b) Any amount earned on money in the fund is a part of the fund  
 11 and any money remaining in the fund at the end of a fiscal year does  
 12 not revert to any other fund.

13 (c) On or before January 31 and July 31 of every calendar year all  
 14 amounts that are held in the electric rail service fund are to be  
 15 distributed to those commuter transportation districts that qualify for  
 16 a distribution under subsection (d).

17 (d) The only commuter transportation districts that may receive  
 18 distributions under this section are those that have substantially all of  
 19 their commuter rail transportation performed by electrically powered  
 20 railroads.

21 (e) Commuter transportation districts that qualify for distributions  
 22 under this section shall receive equal shares of each distribution made  
 23 from the electric rail service fund.

24 (f) To make distributions to those commuter transportation districts  
 25 that qualify for the distributions under subsection (d), the ~~auditor~~ of  
 26 state **comptroller** shall issue warrants drawn on the electric rail service  
 27 fund. The treasurer of state shall pay those warrants.

28 SECTION 284. IC 8-3-1.7-4 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. Any railroad may  
 30 apply for a loan from the industrial rail service fund for the purpose of  
 31 providing railroad transportation service in Indiana. The application  
 32 shall be submitted to the Indiana department of transportation. The  
 33 department shall make the final decision as to whether or not to  
 34 approve an application. In determining if a loan should be made to a  
 35 railroad, the department shall consider the following criteria:

36 (1) The importance of the railroad transportation services that the  
 37 loan would affect, in the broad perspective of Indiana's overall  
 38 transportation network.

39 (2) The impact of a decision to not provide a loan on economic  
 40 activity and employment in Indiana.

41 (3) The long term viability of the proposed project as  
 42 demonstrated by the following:



- 1 (A) The long term prospect for the affected industries.
- 2 (B) The soundness of the proposed business plan including an
- 3 analysis of the economic impact of the proposed fee structure
- 4 on affected rail users.
- 5 (C) The management of the proposed rail line.
- 6 (D) The active involvement of affected rail users in the
- 7 development of the proposed business plan.

8 Once an application is approved, the ~~auditor~~ of state **comptroller** shall  
 9 service the loan.

10 SECTION 285. IC 8-4-12-6 IS AMENDED TO READ AS  
 11 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. All railroad  
 12 companies in this state, or whose roads run into this state, shall, on the  
 13 fifteenth day of January of each year, file with the ~~auditor~~ of state  
 14 **comptroller** a statement in writing, verified by the affidavit of the  
 15 treasurer of such company, showing the gross receipts of such  
 16 company; the amount paid to each officer, the gross amount paid to  
 17 other employees; the amount paid for rolling-stock; the amount paid for  
 18 the actual construction of such road; itemizing the amount paid for  
 19 earthwork, bridges, iron, ties, culverts and all other items of such  
 20 construction; and also the amount of the capital stock of such company,  
 21 the assets thereof, and the rate of dividends to the stockholders, and  
 22 also any and all other expenses of such company.

23 SECTION 286. IC 8-14-1-3, AS AMENDED BY P.L.108-2019,  
 24 SECTION 152, IS AMENDED TO READ AS FOLLOWS  
 25 [EFFECTIVE JULY 1, 2024]: Sec. 3. The money collected for the  
 26 motor vehicle highway account fund and remaining after refunds and  
 27 the payment of all expenses incurred in the collection of the money and  
 28 after transferring three hundred twenty-five thousand dollars  
 29 (\$325,000) each month to the motor carrier regulation fund (IC  
 30 8-2.1-23), shall be allocated to and distributed among the department  
 31 and subdivisions designated as follows:

- 32 (1) Of the net amount in the motor vehicle highway account the
- 33 ~~auditor~~ of state **comptroller** shall set aside for the cities and
- 34 towns of the state twelve and thirteen hundredths percent
- 35 (12.13%). This sum shall be allocated to the cities and towns
- 36 upon the basis that the population of each city and town bears to
- 37 the total population of all the cities and towns and shall be used
- 38 for the construction or reconstruction and maintenance of streets
- 39 and alleys and shall be annually budgeted as now provided by
- 40 law. However, no part of such sum shall be used for any other
- 41 purpose than for the purposes defined in this chapter. If any funds
- 42 allocated to any city or town shall be used by any officer or



1 officers of such city or town for any purpose or purposes other  
 2 than for the purposes as defined in this chapter, such officer or  
 3 officers shall be liable upon their official bonds to such city or  
 4 town in such amount so used for other purposes than for the  
 5 purposes as defined in this chapter, together with the costs of said  
 6 action and reasonable attorney fees, recoverable in an action or  
 7 suit instituted in the name of the state of Indiana on the relation  
 8 of any taxpayer or taxpayers resident of such city or town. A  
 9 monthly distribution thereof of funds accumulated during the  
 10 preceding month shall be made by the ~~auditor~~ of state  
 11 **comptroller**.

12 (2) Of the net amount in the motor vehicle highway account, the  
 13 ~~auditor~~ of state **comptroller** shall set aside for the counties of the  
 14 state twenty-five and eighty-seven hundredths percent (25.87%).  
 15 However, as to the allocation to cities and towns under  
 16 subdivision (1) and as to the allocation to counties under this  
 17 subdivision, in the event that the amount in the motor vehicle  
 18 highway account fund remaining after refunds and after the  
 19 payment of all expenses incurred in the collection thereof is less  
 20 than twenty-two million six hundred fifty thousand dollars  
 21 (\$22,650,000) in any fiscal year, then the amount so set aside in  
 22 the next calendar year for distributions to counties shall be  
 23 reduced fifty-four percent (54%) of such deficit and the amount  
 24 so set aside for distribution in the next calendar year to cities and  
 25 towns shall be reduced thirteen percent (13%) of such deficit.  
 26 Such reduced distributions shall begin with the distribution  
 27 January 1 of each year.

28 (3) The amount set aside for the counties of the state under the  
 29 provisions of subdivision (2) shall be allocated monthly upon the  
 30 following basis:

31 (A) Five percent (5%) of the amount allocated to the counties  
 32 to be divided equally among the ninety-two (92) counties.

33 (B) Sixty-five percent (65%) of the amount allocated to the  
 34 counties to be divided on the basis of the ratio of the actual  
 35 miles, now traveled and in use, of county roads in each county  
 36 to the total mileage of county roads in the state, which shall be  
 37 annually determined, accurately, by the department and  
 38 submitted to the ~~auditor~~ of state **comptroller** before April 1 of  
 39 each year.

40 (C) Thirty percent (30%) of the amount allocated to the  
 41 counties to be divided on the basis of the ratio of the motor  
 42 vehicle registrations of each county to the total motor vehicle





- 1 registration of the state. The bureau of motor vehicles shall  
 2 annually determine the amount under this clause and submit  
 3 its determination to the ~~auditor of state~~ **comptroller** before  
 4 April 1 each year.
- 5 All money so distributed to the several counties of the state shall  
 6 constitute a special road fund for each of the respective counties  
 7 and shall be under the exclusive supervision and direction of the  
 8 board of county commissioners in the construction,  
 9 reconstruction, maintenance, or repair of the county highways or  
 10 bridges on such county highways within such county.
- 11 (4) Each month the remainder of the net amount in the motor  
 12 vehicle highway account shall be credited to the state highway  
 13 fund for the use of the department.
- 14 (5) Money in the fund may not be used for any toll road or toll  
 15 bridge project.
- 16 (6) Notwithstanding any other provisions of this section, money  
 17 in the motor vehicle highway account fund may be appropriated  
 18 to the Indiana department of transportation from the amounts  
 19 distributed to the political subdivisions of the state to pay the  
 20 costs incurred by the department in providing services to those  
 21 subdivisions.
- 22 (7) Notwithstanding any other provisions of this section or of  
 23 IC 8-14-8, for the purpose of maintaining a sufficient working  
 24 balance in accounts established primarily to facilitate the  
 25 matching of federal and local money for highway projects, money  
 26 may be appropriated to the Indiana department of transportation  
 27 as follows:
- 28 (A) One-half (1/2) from the amounts set aside under  
 29 subdivisions (1) and (2) for counties and for those cities and  
 30 towns with a population greater than five thousand (5,000).
- 31 (B) One-half (1/2) from the distressed road fund under  
 32 IC 8-14-8.
- 33 SECTION 287. IC 8-14-1-9 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) A written  
 35 agreement between the department and a city, town, or county under  
 36 IC 8-23-2-5, or a similar government cooperative statute, may provide  
 37 for a mandatory transfer of funds by the ~~auditor of state~~ **comptroller**  
 38 under this section if one (1) of the parties becomes more than sixty (60)  
 39 days late in making a payment required by the agreement.
- 40 (b) To obtain a mandatory transfer of funds, the party to whom the  
 41 funds were to be paid under terms of the written agreement must certify  
 42 in writing to the ~~auditor of state~~ **comptroller**:



- 1 (1) that a written agreement between the parties authorizes the
- 2 mandatory transfer of funds as provided in subsection (a);
- 3 (2) that the owing party was notified in writing of the amount
- 4 owed;
- 5 (3) that the payment is more than sixty (60) days past due;
- 6 (4) the names of the parties; and
- 7 (5) the amount of the payment due.

8 (c) Upon receipt of a certificate as specified in subsection (b), the  
 9 ~~auditor of state~~ **comptroller** shall:

- 10 (1) immediately notify the delinquent party of the claim; and
- 11 (2) if proof of payment is not furnished to the ~~auditor of state~~
- 12 **comptroller** within thirty (30) days after the delinquent party has
- 13 been notified, transfer the unpaid amount from the delinquent
- 14 party's allocations from the motor vehicle highway account to the
- 15 other party. Transfers shall be made until the unpaid amount has
- 16 been paid in full under the terms of the agreement.

17 SECTION 288. IC 8-14-1-10, AS AMENDED BY P.L.23-2007,  
 18 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2024]: Sec. 10. (a) On July 1 of each year, there is  
 20 appropriated from the motor vehicle highway account for the  
 21 maintenance of covered bridges in Indiana the amount necessary to  
 22 make the disbursements under subsection (b) for the year.

23 (b) Before September 1 of each year, the ~~auditor of state~~  
 24 **comptroller** shall, by warrant drawn on the treasurer of state, distribute  
 25 to each county that has a covered bridge located on the county's road  
 26 system an amount that may only be used for maintenance of covered  
 27 bridges in the county. The amount to which each county is entitled  
 28 under this subsection equals the product of:

- 29 (1) the number of covered bridges located on the county's road
- 30 system; multiplied by
- 31 (2) one thousand eight hundred fifty dollars (\$1,850).

32 SECTION 289. IC 8-14-1-11 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The department  
 34 may create a local agency revolving fund from money appropriated  
 35 under section 3(7) of this chapter for the purpose of maintaining a  
 36 sufficient working balance in accounts established primarily to  
 37 facilitate the matching of federal and local money for highway projects.

38 (b) The revolving fund balance must be maintained through  
 39 reimbursement from a local unit for money used by that unit to match  
 40 federal funds.

41 (c) If the local unit fails to reimburse the revolving fund, the  
 42 department shall notify the local unit that the department has found the



1 outstanding accounts receivable to be uncollectible.

2 (d) The attorney general shall review the outstanding accounts  
3 receivable and if the attorney general agrees with the department's  
4 assessment of the account's status, the attorney general shall certify to  
5 the ~~auditor of state~~ **comptroller** that the outstanding accounts  
6 receivable is uncollectible and request a transfer of funds as provided  
7 in subsection (e).

8 (e) Upon receipt of a certificate as specified in subsection (d), the  
9 ~~auditor of state~~ **comptroller** shall:

10 (1) immediately notify the delinquent local unit of the claim; and

11 (2) if proof of payment is not furnished to the ~~auditor of state~~  
12 **comptroller** within thirty (30) days after the notification, transfer  
13 an amount equal to the outstanding accounts receivable to the  
14 department from the delinquent local unit's allocations from the  
15 motor vehicle highway account for deposit in the local agency  
16 revolving fund.

17 (f) Transfers shall be made under subsection (e) until the unpaid  
18 amount has been paid in full under the terms of the agreement.  
19 However, the agreement may be amended if both the department and  
20 the unit agree to amortize the transfer over a period not to exceed five  
21 (5) years.

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

24 SECTION 290. IC 8-14-2-2.1, AS AMENDED BY P.L.257-2017,  
25 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2024]: Sec. 2.1. The ~~auditor state~~ **comptroller** shall create a  
27 special fund to be known as the "Highway, Road and Street Fund" for  
28 the deposit of the revenues from:

29 (1) the gasoline and special fuel taxes dedicated to the fund under  
30 IC 6-6-1.1-802 and IC 6-6-2.5; and

31 (2) amounts deposited in or distributed to the fund under IC 9.

32 SECTION 291. IC 8-14-2-3, AS AMENDED BY P.L.185-2018,  
33 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 3. (a) The ~~auditor of state~~ **comptroller** shall credit  
35 the state highway fund established under IC 8-23-9-54 monthly with  
36 sixty-three percent (63%) of the money deposited in the highway, road  
37 and street fund.

38 (b) Funds allocated to the department under this chapter must be  
39 appropriated.

40 SECTION 292. IC 8-14-2-4, AS AMENDED BY P.L.185-2018,  
41 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2024]: Sec. 4. (a) The ~~auditor of state~~ **comptroller** shall



1 establish a special account to be called the "local road and street  
2 account" and credit this account monthly with thirty-seven percent  
3 (37%) of the money deposited in the highway, road and street fund.

4 (b) The ~~auditor~~ **state comptroller** shall distribute to units of local  
5 government money from this account each month. Before making any  
6 other distributions under this chapter, the ~~auditor~~ **state comptroller**  
7 shall distribute E85 incentive payments to all political subdivisions  
8 entitled to a payment under section 8 of this chapter.

9 (c) After distributing E85 incentive payments required under section  
10 8 of this chapter, the ~~auditor of state~~ **comptroller** shall allocate to each  
11 county the remaining money in this account on the basis of the ratio of  
12 each county's passenger car registrations to the total passenger car  
13 registrations of the state. The ~~auditor~~ **state comptroller** shall further  
14 determine the suballocation between the county and the cities within  
15 the county as follows:

16 (1) In counties having a population of more than fifty thousand  
17 (50,000), sixty percent (60%) of the money shall be distributed on  
18 the basis of the population of the city or town as a percentage of  
19 the total population of the county and forty percent (40%)  
20 distributed on the basis of the ratio of city and town street mileage  
21 to county road mileage.

22 (2) In counties having a population of fifty thousand (50,000) or  
23 less, twenty percent (20%) of the money shall be distributed on  
24 the basis of the population of the city or town as a percentage of  
25 the total population of the county and eighty percent (80%)  
26 distributed on the basis of the ratio of city and town street mileage  
27 to county road mileage.

28 (3) For the purposes of allocating funds as provided in this  
29 section, towns which become incorporated as a town between the  
30 effective dates of decennial censuses shall be eligible for  
31 allocations upon the effectiveness of a corrected population count  
32 for the town under IC 1-1-3.5.

33 (4) Money allocated under the provisions of this section to  
34 counties containing a consolidated city shall be credited or  
35 allocated to the department of transportation of the consolidated  
36 city.

37 (d) Each month the ~~auditor of state~~ **comptroller** shall inform the  
38 department of the amounts allocated to each unit of local government  
39 from the local road and street account.

40 SECTION 293. IC 8-14-8-11 IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) A unit must  
42 make application for the loan to the Indiana department of



1 transportation. The application must include, as a minimum:

2 (1) a map depicting all roads and streets in the system of the  
3 applicant; and

4 (2) a copy of that unit's proposed program of work covering the  
5 current and the immediately following calendar year.

6 (b) The Indiana department of transportation shall notify a unit that  
7 makes a loan application of the department's approval or disapproval  
8 of the application within sixty (60) days of the date of application. The  
9 decision made by the department to approve or disapprove is final.

10 (c) The loan is not subject to the payment of interest or penalty if  
11 repaid within two (2) years.

12 (d) The unit and the Indiana department of transportation shall enter  
13 into a written agreement stating the terms of the loan. The agreement  
14 must include a provision that the unit directs the ~~auditor~~ of state  
15 **comptroller** to withhold distributions from its allocations from the  
16 motor vehicle highway account if the loan is not repaid within two (2)  
17 years.

18 (e) Money from a loan made under this section may be used only for  
19 the purpose of matching federal aid highway funds.

20 SECTION 294. IC 8-14-12-5 IS AMENDED TO READ AS  
21 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. Before September 1  
22 of each year and subject to available funding, the ~~auditor~~ of state  
23 **comptroller** shall, by warrant drawn on the treasurer of state, distribute  
24 from the state general fund to each county the total amount to which  
25 the county is entitled for a grant under this chapter.

26 SECTION 295. IC 8-15-2-1.1 IS AMENDED TO READ AS  
27 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1.1. (a) A written  
28 agreement between the authority and a city, town, or county under  
29 section 1 of this chapter, or a similar government cooperative statute,  
30 may provide for a mandatory transfer of funds by the ~~auditor~~ of state  
31 **comptroller** under this section if one (1) of the parties becomes more  
32 than sixty (60) days late in making a payment required by the  
33 agreement.

34 (b) To obtain a mandatory transfer of funds, the party to whom the  
35 funds were to be paid under the terms of the written agreement must  
36 certify in writing to the ~~auditor~~ of state **comptroller**:

37 (1) that a written agreement between the parties authorizes the  
38 mandatory transfer of funds as provided in subsection (a);

39 (2) that the owing party was notified in writing of the amount  
40 owed;

41 (3) that the payment is more than sixty (60) days past due;

42 (4) the names of the parties; and



- 1 (5) the amount of the payment due.
- 2 (c) Upon receipt of a certificate as specified in subsection (b), the
- 3 ~~auditor of state~~ **comptroller** shall:
- 4 (1) immediately notify the delinquent party of the claim; and
- 5 (2) if proof of payment is not furnished to the ~~auditor of state~~
- 6 **comptroller** within thirty (30) days after the delinquent party has
- 7 been notified, transfer the unpaid amount from the delinquent
- 8 party's allocations from the motor vehicle highway account to the
- 9 other party.
- 10 (d) Transfers shall be made under subsection (c) until the unpaid
- 11 amount has been paid in full under the terms of the agreement.
- 12 However, the agreement may be amended if both the department and
- 13 the unit agree to amortize the transfer over a period of time not to
- 14 exceed five (5) years.
- 15 SECTION 296. IC 8-17-4.1-8, AS AMENDED BY P.L.185-2018,
- 16 SECTION 29, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 17 JULY 1, 2024]: Sec. 8. (a) On June 15 following the operational report
- 18 year, the state board of accounts shall prepare a certified list of counties
- 19 and municipalities that have not complied with this chapter.
- 20 (b) The state board of accounts shall immediately apprise the
- 21 ~~auditor of state~~ **comptroller** when the certified list described in
- 22 subsection (a) is initially certified or revised for an operational report
- 23 year.
- 24 (c) The ~~auditor of state~~ **comptroller** shall withhold the distribution
- 25 of motor vehicle highway account funds from any county or
- 26 municipality appearing on the state board of accounts certified list until
- 27 the state board of accounts certifies the compliance of the county or
- 28 municipality with this chapter. If the ~~auditor of state~~ **comptroller**
- 29 withholds distribution of motor vehicle highway account funds from a
- 30 county or municipality under this subsection and the county or
- 31 municipality is subsequently certified to be in compliance with this
- 32 chapter, the ~~auditor of state~~ **comptroller** shall resume making
- 33 distributions of motor vehicle highway account funds to the county or
- 34 municipality and also distribute those motor vehicle highway account
- 35 funds that were previously withheld.
- 36 SECTION 297. IC 8-17-5-9, AS AMENDED BY P.L.120-2019,
- 37 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JULY 1, 2024]: Sec. 9. The auditor of each county that employs a
- 39 full-time county highway engineer shall annually certify that
- 40 employment to the ~~auditor of state~~ **comptroller**. The certification must
- 41 include:
- 42 (1) the name and address of the county highway engineer; and



1 (2) the serial number of the engineer's certificate of registration  
 2 issued by the state board of registration for professional  
 3 engineers.

4 SECTION 298. IC 8-17-5-10, AS AMENDED BY P.L.120-2019,  
 5 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 10. (a) Upon receipt of the annual certification  
 7 from the county auditor, the ~~auditor of~~ state **comptroller** shall  
 8 distribute from the county highway engineer fund to each county a  
 9 grant-in-aid subsidy of forty thousand dollars (\$40,000) that is to be  
 10 applied toward the engineer's annual salary. If the county highway  
 11 engineer is employed by two (2) counties acting jointly, the amount  
 12 distributed to each county is forty thousand dollars (\$40,000).

13 (b) The ~~auditor of~~ state **comptroller** shall distribute the grant-in-aid  
 14 subsidies from the county highway engineer fund on a schedule  
 15 determined by the ~~auditor of~~ state **comptroller**.

16 SECTION 299. IC 8-21-1-7 IS AMENDED TO READ AS  
 17 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. All sums received  
 18 from the government of the United States and any agency or  
 19 department thereof as federal aid for aviation purposes except sums  
 20 received by municipalities under IC 8-21-8-1(c)(2) shall be credited to  
 21 the department by the ~~auditor of~~ state **comptroller** and shall be used in  
 22 accordance with federal laws and regulations and the laws of this state.

23 SECTION 300. IC 8-21-11-7 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) The department  
 25 shall determine the allocation of grant funds among eligible applicants.  
 26 However, the total amount of grants under this chapter may not exceed  
 27 the balance in the grant fund.

28 (b) The budget agency shall certify to the department, the ~~auditor of~~  
 29 state **comptroller**, and the treasurer of state that funds are available for  
 30 a specific grant under subsection (a). Upon receipt of the certification  
 31 from the budget agency, the funds shall be transmitted to the grant  
 32 recipient.

33 SECTION 301. IC 8-21-11-11 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. If a loan recipient  
 35 fails to make any repayments of a loan, the ~~auditor of~~ state **comptroller**  
 36 shall withhold the repayment amount from any other money payable by  
 37 the state to the recipient. The amount withheld shall be transferred to  
 38 the loan fund to the credit of the recipient.

39 SECTION 302. IC 8-23-3-7 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) Each political  
 41 subdivision shall file with the department, at times prescribed by the  
 42 department, copies of approved applications for grants described in



1 section 1 of this chapter along with a copy of the grant approval letter.

2 (b) If a political subdivision does not comply with subsection (a)  
3 after the department has made reasonable attempts to reach an  
4 agreement with that political subdivision to obtain compliance, the  
5 department may order the ~~auditor of state~~ **comptroller** to withhold  
6 from that political subdivision the subdivision's allotted distribution of  
7 state motor fuel tax revenues. The ~~auditor of state~~ **comptroller** shall  
8 comply with the department's order.

9 (c) When compliance with subsection (a) is obtained, the ~~auditor of~~  
10 state **comptroller** shall release all funds withheld under subsection (b)  
11 upon receipt of an order from the department.

12 SECTION 303. IC 8-23-7-11 IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. A copy of a grant  
14 or deed purchased by the department shall be attached to each voucher  
15 submitted for payment under this chapter. The ~~auditor of state~~  
16 **comptroller** may not draw and pay the voucher unless the copy is  
17 attached.

18 SECTION 304. IC 8-23-7-12 IS AMENDED TO READ AS  
19 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. If condemnation  
20 proceedings have been instituted concerning real property, the  
21 department shall certify to the ~~auditor of state~~ **comptroller** that the  
22 voucher submitted is for escrow and is to be paid to the clerk of the  
23 circuit court. The voucher shall be in the amount determined and filed  
24 with the clerk of the circuit court. The payment shall be for the use and  
25 benefit of the owner of the property sought to be purchased.

26 SECTION 305. IC 8-23-9.5-2, AS ADDED BY P.L.60-2023,  
27 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2024]: Sec. 2. As used in this chapter, "CMGC" or  
29 "construction manager general contractor" means a person that is  
30 awarded a ~~two (2)~~ **phase two-phase** contract for a project and is  
31 responsible for providing:

- 32 (1) preconstruction services under phase one; ~~(1)~~; and  
33 (2) if a price agreement is reached, construction services under  
34 phase two; ~~(2)~~;

35 of the contract.

36 SECTION 306. IC 8-23-9.5-23, AS ADDED BY P.L.60-2023,  
37 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JULY 1, 2024]: Sec. 23. The department, a CMGC, or a PDB may  
39 terminate a contract as follows:

- 40 (1) For a contract with a CMGC:  
41 (A) at any time under phase one; ~~(1)~~; or  
42 (B) in accordance with the provisions provided in the request





1                   for proposals under phase two; ~~(2)~~;  
 2                   of the contract.  
 3                   (2) For a contract with a PDB, in accordance with the provisions  
 4                   provided in the request for proposals.  
 5                   SECTION 307. IC 8-23-10-7 IS AMENDED TO READ AS  
 6                   FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) The department  
 7                   may allow the department of state revenue access to the name of each  
 8                   person who is either:  
 9                   (1) bidding on a contract to be awarded under this chapter; or  
 10                  (2) a contractor or a subcontractor under this chapter.  
 11                  (b) If the department is notified by the department of state revenue  
 12                  that a bidder is on the most recent tax warrant list, the department may  
 13                  not award a contract to that bidder until:  
 14                  (1) the bidder provides to the department a statement from the  
 15                  department of state revenue that the bidder's delinquent tax  
 16                  liability has been satisfied; or  
 17                  (2) the department receives a notice from the commissioner of the  
 18                  department of state revenue under IC 6-8.1-8-2(k).  
 19                  (c) The department of state revenue may notify:  
 20                  (1) the department; and  
 21                  (2) the ~~auditor of state~~ **comptroller**;  
 22                  that a contractor or subcontractor under this chapter is on the most  
 23                  recent tax warrant list, including the amount that the person owes in  
 24                  delinquent taxes. The ~~auditor of state~~ **comptroller** shall deduct from  
 25                  the contractor's or subcontractor's payment the amount owed in  
 26                  delinquent taxes. The ~~auditor of state~~ **comptroller** shall remit this  
 27                  amount to the department of state revenue and pay the remaining  
 28                  balance to the contractor or subcontractor.  
 29                  SECTION 308. IC 8-23-32-20, AS ADDED BY P.L.120-2023,  
 30                  SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31                  JULY 1, 2024]: Sec. 20. (a) Not later than November 1 of each year,  
 32                  the department must submit a report to the interim study committee on  
 33                  roads and transportation established by IC 2-5-1.3-4 that includes the  
 34                  following:  
 35                  (1) The number of motor vehicle accidents and related serious  
 36                  injuries and deaths that occurred in each worksite where ~~an~~  
 37                  ~~automated traffic a worksite speed~~ control system was operated.  
 38                  (2) Data related to the speed of motor vehicles traveling through  
 39                  a worksite where ~~an automated traffic a worksite speed~~  
 40                  control system was operated.  
 41                  (3) The number of violations issued in a worksite where ~~an~~  
 42                  ~~automated traffic a worksite speed~~ control system was operated.



- 1 (4) The amount of fines imposed for violations occurring in a  
 2 worksite where ~~an automated traffic~~ **a worksite speed** control  
 3 system was operated.
- 4 (b) Not later than July 1, 2028, the department must submit a report  
 5 to the interim study committee on roads and transportation established  
 6 by IC 2-5-1.3-4 that provides a summary of the impact of the use of  
 7 worksite speed control systems in worksites.
- 8 (c) A report under this section must be submitted in an electronic  
 9 format under IC 5-14-6.
- 10 SECTION 309. IC 9-14-13-12, AS ADDED BY P.L.108-2023,  
 11 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2024]: Sec. 12. ~~(a)~~ Not later than December 1, 2023, and not  
 13 later than December 1 of every year thereafter, the bureau shall provide  
 14 a report to the budget committee that includes:
- 15 (1) the amount of revenue received by the bureau in the calendar  
 16 year in exchange for the disclosure of personal information or  
 17 data to any person or entity; and
- 18 (2) detailed, specific information on the bureau's use, or intended  
 19 use, of the revenue described in subdivision (1).
- 20 SECTION 310. IC 9-18.1-3-9, AS ADDED BY P.L.198-2016,  
 21 SECTION 326, IS AMENDED TO READ AS FOLLOWS  
 22 [EFFECTIVE JULY 1, 2024]: Sec. 9. A person that registers a vehicle  
 23 may indicate the person's desire to donate money to organizations that  
 24 promote the procurement of organs for anatomical gifts. The bureau  
 25 must:
- 26 (1) allow the person registering the vehicle to indicate the amount  
 27 the person desires to donate; and
- 28 (2) provide that the minimum amount a person may donate is one  
 29 dollar (\$1).
- 30 Funds collected under this section shall be deposited with the treasurer  
 31 of state in a special account. The ~~auditor of state~~ **comptroller** shall  
 32 monthly distribute the money in the special account to the anatomical  
 33 gift promotion fund established by IC 16-19-3-26. The bureau may  
 34 deduct from the funds collected under this subdivision the costs  
 35 incurred by the bureau in implementing and administering this  
 36 subdivision.
- 37 SECTION 311. IC 9-18.5-10-3.5, AS AMENDED BY P.L.86-2018,  
 38 SECTION 145, IS AMENDED TO READ AS FOLLOWS  
 39 [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) After December 31, 2017,  
 40 a person that:
- 41 (1) registers a civic event vehicle under IC 9-18.1 for the current  
 42 registration year; and



1 (2) wishes to display on the civic event vehicle an authentic civic  
 2 event license plate under section 3.6 of this chapter;  
 3 ~~must pay the required fee under subsection (b):~~  
 4 **must pay the required fee under subsection (b).**

5 (b) The fee to display an authentic civic event license plate under  
 6 subsection (a) is thirty-seven dollars (\$37). The fee shall be distributed  
 7 as follows:

8 (1) Fifty cents (\$0.50) to the state motor vehicle technology fund.

9 (2) Six dollars and fifty cents (\$6.50) to the motor vehicle  
 10 highway account.

11 (3) Thirty dollars (\$30) to the commission fund.

12 SECTION 312. IC 9-32-13-23, AS AMENDED BY P.L.134-2023,  
 13 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2024]: Sec. 23. (a) It is an unfair practice for a manufacturer,  
 15 distributor, officer, or agent to do any of the following:

16 (1) Require, coerce, or attempt to coerce a new motor vehicle  
 17 dealer in Indiana to:

18 (A) change the location of the dealership;

19 (B) make any substantial alterations to the use of franchises;

20 or

21 (C) make any substantial alterations to the dealership premises  
 22 or facilities;

23 if to do so would be unreasonable or would not be justified by  
 24 current economic conditions or reasonable business  
 25 considerations. This subdivision does not prevent a manufacturer  
 26 or distributor from establishing and enforcing reasonable facility  
 27 requirements. However, a new motor vehicle dealer may elect to  
 28 use for the facility alteration locally sourced materials or supplies  
 29 that are substantially similar to those required by the  
 30 manufacturer or distributor, subject to the approval of the  
 31 manufacturer or distributor. A manufacturer or distributor may  
 32 not require a dealer to purchase a product or service from a  
 33 vendor designated by the manufacturer or distributor if the dealer  
 34 selects a vendor that

35 ~~(A)~~ provides products or services that are substantially similar  
 36 to that of the vendor designated by the manufacturer or  
 37 distributor,

38 ~~(B)~~ meets reasonable program standards or requirements of the  
 39 manufacturer or distributor, and

40 ~~(C)~~ is subject to the approval of the manufacturer or  
 41 distributor.

42 (2) Require, coerce, or attempt to coerce a new motor vehicle



- 1 dealer in Indiana to divest ownership of or management in  
 2 another line or make of motor vehicles that the dealer has  
 3 established in its dealership facilities with the prior written  
 4 approval of the manufacturer or distributor.
- 5 (3) Establish or acquire wholly or partially a franchisor owned  
 6 outlet engaged wholly or partially in a substantially identical  
 7 business to that of the franchisee within the exclusive territory  
 8 granted the franchisee by the franchise agreement or, if no  
 9 exclusive territory is designated, competing unfairly with the  
 10 franchisee within a reasonable market area. A franchisor is not  
 11 considered to be competing unfairly or in violation of  
 12 IC 9-32-11-20 if operating:
- 13 (A) a business for less than two (2) years;  
 14 (B) in a bona fide retail operation that is for sale to any  
 15 qualified independent person at a fair and reasonable price; or  
 16 (C) in a bona fide relationship in which an independent person  
 17 has made a significant investment subject to loss in the  
 18 business operation and can reasonably expect to acquire  
 19 majority ownership or managerial control of the business on  
 20 reasonable terms and conditions.
- 21 (4) Require a dealer, as a condition of granting or continuing a  
 22 franchise, approving the transfer of ownership or assets of a new  
 23 motor vehicle dealer, or approving a successor to a new motor  
 24 vehicle dealer to:
- 25 (A) construct a new dealership facility;  
 26 (B) modify or change the location of an existing dealership;  
 27 (C) grant the manufacturer or distributor control rights over  
 28 any real property owned, leased, controlled, or occupied by the  
 29 dealer; or  
 30 (D) unreasonably participate in a facility program sponsored  
 31 by the manufacturer or distributor that requires fueling or  
 32 electric vehicle charging fixed assets that are not reasonably  
 33 necessary for the retail sale and service of new motor vehicles  
 34 that the dealer is authorized to sell and service.
- 35 (5) Prohibit a dealer from representing more than one (1) line  
 36 make of motor vehicles from the same or a modified facility if:
- 37 (A) reasonable facilities exist for the combined operations;  
 38 (B) the dealer meets reasonable capitalization requirements for  
 39 the original line make and complies with the reasonable  
 40 facilities requirements of the manufacturer or distributor; and  
 41 (C) the prohibition is not justified by the reasonable business  
 42 considerations of the manufacturer or distributor.



1 Subdivisions (3) through (5) do not apply to recreational vehicle  
2 manufacturer franchisors.

3 (b) This section does not prohibit the enforcement of a voluntary  
4 agreement between the manufacturer or distributor and the franchisee  
5 where separate and valuable consideration has been offered and  
6 accepted.

7 SECTION 313. IC 9-32-13-30.1, AS ADDED BY P.L.134-2023,  
8 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2024]: Sec. 30.1. (a) It is an unfair practice for a manufacturer  
10 or distributor to:

11 (1) require a dealer to; or

12 (2) coerce a dealer into;

13 selling or offering for sale a service contract, a debt cancellation  
14 agreement, a maintenance agreement, or any similar product that is  
15 approved, endorsed, sponsored, or offered by the manufacturer,  
16 distributor, affiliate, or captive finance source.

17 (b) It is an unfair practice for a manufacturer or distributor to  
18 consider a dealer's sale of service contracts, debt cancellation  
19 agreements, maintenance agreements, or any similar product not  
20 approved, endorsed, sponsored, or offered by the manufacturer,  
21 distributor, affiliate, or captive finance source when determining the  
22 following:

23 (1) The eligibility of a dealer to purchase vehicles, parts, or other  
24 products or services from the manufacturer or distributor.

25 (2) The volume of vehicles, parts, or other products or services  
26 that a dealer may purchase from the manufacturer or distributor.

27 (3) The price at which a dealer may purchase vehicles, parts, or  
28 other products or services from the manufacturer or distributor.

29 (c) It is not an unfair practice for a manufacturer, distributor,  
30 affiliate, or captive finance source to:

31 (1) offer discounts, rebates, or other incentives to a dealer who  
32 voluntarily sells or offers to sell service contracts, debt  
33 cancellation agreements, maintenance agreements, or any similar  
34 product approved, endorsed, sponsored, or offered by the  
35 manufacturer, distributor, affiliate, or captive finance source; **or**

36 (2) require a dealer to disclose the sale of a service contract, a  
37 debt cancellation agreement, a maintenance agreement, or any  
38 similar product that is not approved, endorsed, sponsored, or  
39 offered by the manufacturer, distributor, affiliate, or captive  
40 finance source.

41 SECTION 314. IC 9-33-3-2, AS ADDED BY P.L.198-2016,  
42 SECTION 632, IS AMENDED TO READ AS FOLLOWS



1 [EFFECTIVE JULY 1, 2024]: Sec. 2. If the bureau determines that a  
 2 person is entitled to a refund under section 1 of this chapter, the bureau  
 3 shall refund the amount of overpayment by:

- 4 (1) placing a credit on the person's account with the bureau; or  
 5 (2) warrant issued by the ~~auditor of state~~ **comptroller** drawn on  
 6 the treasurer of state.

7 A person may affirmatively elect to receive a refund in the form of a  
 8 warrant rather than as a credit.

9 SECTION 315. IC 10-16-2-9 IS AMENDED TO READ AS  
 10 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The adjutant  
 11 general shall perform duties required by law, in rules adopted under  
 12 this chapter, and in the statutes of the United States and required by the  
 13 governor. If the adjutant general:

- 14 (1) fails or refuses to properly and efficiently perform the duties  
 15 of the office; or  
 16 (2) is guilty of misconduct or conduct prejudicial to good order  
 17 and military discipline;

18 written charges setting forth the acts involved shall be filed with the  
 19 governor. The governor shall take action on the charges for the best  
 20 interests of the service.

21 (b) The adjutant general shall superintend the preparation of all  
 22 returns and reports required by the United States from the state.

23 (c) The adjutant general shall:

- 24 (1) keep a register of all the officers of the armed forces of the  
 25 state; and  
 26 (2) keep in the adjutant general's office all records and papers  
 27 required to be kept and filed.

28 (d) If necessary, the adjutant general shall, at the expense of the  
 29 state, cause:

- 30 (1) the armed forces law;  
 31 (2) the general regulations of the state; and  
 32 (3) the uniform code of military justice of the United States;

33 to be printed, indexed, and bound in proper and compact form. One (1)  
 34 copy of each publication shall be distributed to the commissioned  
 35 officers, sheriffs, clerks of boards of county commissioners, and county  
 36 treasurers of Indiana. The adjutant general shall issue to each  
 37 commissioned officer and headquarters one (1) copy of the necessary  
 38 textbooks and of such annual reports concerning the militia as the  
 39 governor directs.

40 (e) The adjutant general shall cause to be prepared and issued all  
 41 blank books, blank forms, and blank notices required to implement this  
 42 chapter. The books and blanks are property of the state.



1 (f) The adjutant general shall attend to the safekeeping and repairing  
 2 of the ordnance, arms, accouterments, equipment, and all other military  
 3 and naval property belonging to the state or issued to it by the United  
 4 States. The governor shall order the adjutant general to dispose of all  
 5 military and naval property of the state that after a proper inspection is  
 6 found unsuitable for the use of the state. The adjutant general shall  
 7 dispose of the property:

8 (1) by public auction after advertisement of the sale weekly for  
 9 three (3) weeks in at least one (1) newspaper published in the  
 10 English language in the city or county where the sale is to take  
 11 place;

12 (2) by private sale when ordered by the governor; or

13 (3) with the approval of the governor, by turning over the property  
 14 to any other department, board, or commission of state  
 15 government that can use the property.

16 If the adjutant general believes that better prices may or should be  
 17 obtained, the adjutant general shall bid in the property or suspend the  
 18 sale. All parts of uniforms before being offered for sale shall be  
 19 mutilated so they cannot be again used as uniforms. The adjutant  
 20 general shall periodically account to the governor of the sales made.  
 21 The adjutant general shall expend the proceeds of the sales for the use  
 22 and benefit of the military or naval forces of the state as the governor  
 23 directs.

24 (g) The adjutant general shall keep an accurate account of all  
 25 expenses necessarily incurred, including the following:

26 (1) Pay of officers and enlisted persons.

27 (2) Allowances to officers and organizations.

28 (3) Pensions.

29 (4) Any other money required to be disbursed by the adjutant  
 30 general, including the following:

31 (A) Subsistence of the national guard.

32 (B) Transportation of the national guard.

33 (C) Transportation of all military and naval property of the  
 34 state or of the United States.

35 These expenses shall be audited and paid in the same manner as other  
 36 military and naval accounts.

37 (h) The adjutant general shall:

38 (1) issue military and naval property; and

39 (2) make purchases of military and naval property;

40 as the governor directs. Military or naval property may not be issued to  
 41 persons or organizations other than those belonging to the state armed  
 42 forces, except to those parts of the sedentary militia as the governor



- 1 may call out.
- 2 (i) The seal used in the office of the adjutant general on January 1,  
3 1954, shall be:
- 4 (1) the seal of that office; and  
5 (2) delivered by the adjutant general to the successor in office.
- 6 (j) Except as provided in subsection (k), the adjutant general shall  
7 be the auditor of all military accounts payable by the state.
- 8 (k) The ~~auditor of state~~ **comptroller** shall audit expenditures made  
9 by the adjutant general or through the adjutant general's office. Copies  
10 of all orders and contracts relating to expenditures described in this  
11 subsection shall be filed in the ~~auditor's~~ **state comptroller's** office.
- 12 SECTION 316. IC 10-16-3-15 IS AMENDED TO READ AS  
13 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. (a) The purchaser  
14 of real property sold under this chapter or to whom real property is  
15 conveyed or otherwise disposed of under this chapter shall pay the  
16 purchase money as agreed upon and certified by the state armory board  
17 to the treasurer of state for the use and benefit of the state armory  
18 board. The purchaser shall take the receipt of the treasurer of state.
- 19 (b) The ~~auditor of state~~ **comptroller** shall execute a deed of  
20 conveyance to the purchaser after the purchaser presents the following  
21 documents to the ~~auditor of state~~ **comptroller**:
- 22 (1) The receipt of the treasurer of state.  
23 (2) A certified resolution approved by the state armory board  
24 setting forth the terms and conditions of the sale, conveyance, or  
25 other disposition.
- 26 The deed of conveyance shall be signed by the governor and officially  
27 attested by the ~~auditor of state~~ **comptroller** with the seal of the state.
- 28 SECTION 317. IC 10-16-3-16 IS AMENDED TO READ AS  
29 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) The state  
30 armory board shall report annually of the proceedings incident to the  
31 location and management of the armories and a detailed account of  
32 disbursements.
- 33 (b) The report shall be filed in the office of ~~auditor of the~~ **state**  
34 **comptroller** and a copy furnished to the adjutant general for  
35 publication in the annual report of the adjutant general's department.
- 36 SECTION 318. IC 10-18-1-8 IS AMENDED TO READ AS  
37 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The secretary  
38 appointed by the commission shall take an oath to faithfully perform  
39 the duties of the secretary's office.
- 40 (b) The secretary shall do the following:  
41 (1) Keep a record of the proceedings of the commission.  
42 (2) Make a record of contracts and obligations.





- 1 (3) Furnish each contractor with a copy of the contractor's  
 2 contract that:  
 3 (A) is endorsed "approved by order of the commission";  
 4 (B) lists the date of the approval; and  
 5 (C) is signed by the secretary.  
 6 A contract is not valid until endorsed and delivered by the  
 7 secretary.  
 8 (4) Certify all vouchers ordered by the commission.  
 9 (5) Keep a set of books to show the financial condition of the  
 10 commission.  
 11 (6) Make quarterly statements as provided in this chapter of the  
 12 costs and expenditures of the commission, a complete list of  
 13 vouchers, and for what purpose and to whom paid. The reports  
 14 shall be filed with the ~~auditor of state~~ **comptroller** as provided in  
 15 this chapter and are open to the inspection and use of the general  
 16 assembly.  
 17 (c) The secretary shall give a bond in the sum of ten thousand  
 18 dollars (\$10,000) for the faithful performance of the secretary's duties.  
 19 (d) The contracts for any purpose connected with the Indiana World  
 20 War Memorial shall be recorded by the secretary in a book kept for that  
 21 purpose. The secretary shall retain on file all vouchers and other  
 22 valuable papers of value to the commission, to the contractor, and to  
 23 the public.  
 24 SECTION 319. IC 10-18-1-11 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) The commission  
 26 shall do the following:  
 27 (1) Keep a record of the commission's proceedings.  
 28 (2) Make a quarterly report for public use that includes the  
 29 following:  
 30 (A) A detailed account of the expenditures of the commission.  
 31 (B) A summary of the commission's proceedings that includes:  
 32 (i) a statement of all contracts let;  
 33 (ii) the name of the person to whom the contracts were let;  
 34 and  
 35 (iii) the amount of each contract.  
 36 (b) The report required under subsection (a) must be filed with the  
 37 ~~auditor of state~~ **comptroller**.  
 38 (c) Reports created and filed under this section are public records.  
 39 SECTION 320. IC 10-18-1-22 IS AMENDED TO READ AS  
 40 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. (a) The  
 41 superintendent shall execute a bond in the penal sum of five thousand  
 42 dollars (\$5,000), to be approved by the commission.



1 (b) The superintendent shall:  
 2 (1) on the first day of each month, make a sworn statement to the  
 3 ~~auditor of state~~ **comptroller** of all receipts and expenditures, with  
 4 vouchers attached for the preceding month, on account of the  
 5 monument; and  
 6 (2) at the same time, pay over to the treasurer of state all money  
 7 received by the superintendent from all sources in the operation  
 8 of the monument for the preceding month.  
 9 The ~~auditor of state~~ **comptroller** shall draw a warrant on the treasurer  
 10 of state, payable to the superintendent, engineers, elevator operators,  
 11 and watchmen, for the amounts due them as salaries and to the  
 12 superintendent for a total of expenditures other than salaries incurred  
 13 in the management of the monument and Monument Circle as shown  
 14 by the vouchers.  
 15 SECTION 321. IC 10-18-3-18 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) The governor  
 17 may appoint a commission known as the memorial art commission.  
 18 (b) The commission must consist of not more than seven (7)  
 19 qualified persons who serve without pay. However, members are to be  
 20 paid necessary expenses as certified by the governor to the ~~auditor of~~  
 21 state **comptroller**.  
 22 (c) The commission shall consider the artistic qualities of a plan for  
 23 a proposed memorial.  
 24 (d) A memorial consisting of a building, monument, statue, tablet,  
 25 picture, arch, or work of art of any kind may not be erected without  
 26 first:  
 27 (1) submitting the plans to the memorial art commission; and  
 28 (2) securing criticism and advice from the commission with  
 29 respect to the memorial.  
 30 If a state art commission is established by law, it is ex officio the  
 31 memorial art commission.  
 32 SECTION 322. IC 11-10-6-8 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. Any cash assets in  
 34 excess of one million five hundred thousand dollars (\$1,500,000)  
 35 remaining in the industry and farm products revolving fund at the close  
 36 of any fiscal year shall be paid into a special fund to be used for capital  
 37 expenditures for the department or support of the industry and farm  
 38 products revolving fund. The cash assets remaining in the revolving  
 39 fund at the close of any fiscal year shall include and be limited to all  
 40 items of cash less the total amount of all accounts payable including all  
 41 of the unliquidated obligations which appear as a matter of record in  
 42 the office of the ~~auditor of state~~ **comptroller**.



1 SECTION 323. IC 11-10-12-7, AS ADDED BY P.L.202-2023,  
 2 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 7. (a) As used in this section, "intermediary" has  
 4 the meaning set forth in IC 21-18-1-3.5.

5 (b) As used in this section, "labor organization" has the meaning set  
 6 forth in IC 22-6-6-5.

7 (c) Except as provided in subsections (g), (h), and (i), the  
 8 department, during the one hundred eighty (180) days before a  
 9 committed offender is:

- 10 (1) released on parole;  
 11 (2) assigned to a community transition program;  
 12 (3) discharged from the department; or  
 13 (4) released on probation;

14 shall require the committed offender to meet in person at least one (1)  
 15 time with an intermediary, an employer, or a labor organization to  
 16 discuss current and future career opportunities and the necessary  
 17 education levels for various careers.

18 (d) The department shall provide space for the meeting required  
 19 under subsection (c).

20 (e) For purposes of subsection (c), an offender may meet only with  
 21 an intermediary, an employer, or a labor organization that is included  
 22 on the list prepared under IC 21-18-19-1.

23 (f) An intermediary, an employer, or a labor organization that meets  
 24 with a committed offender under subsection (c) shall submit an annual  
 25 report to the commission for higher education in the manner  
 26 established by the commission for higher education under  
 27 IC 21-18-19-1.

28 (g) The meeting requirement under subsection (c) does not apply to  
 29 a committed offender who is participating in the department's Hoosier  
 30 Initiative for Re-Entry Program.

31 (h) If the department determines that no intermediaries, employers,  
 32 or labor organizations are willing to meet with committed offenders  
 33 under subsection (c), the department may submit to the ~~governor's~~  
 34 ~~workforce cabinet~~ **commission for higher education** a written request  
 35 to waive the meeting requirement.

36 (i) The meeting requirement under subsection (c) does not apply if  
 37 the department determines that a meeting under subsection (c) cannot  
 38 be safely held. If the department makes a determination under this  
 39 subsection, the department shall provide notice to the ~~governor's~~  
 40 ~~workforce cabinet~~ **commission for higher education**.

41 SECTION 324. IC 11-12-2-1, AS AMENDED BY P.L.65-2018,  
 42 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]: Sec. 1. (a) For the purpose of encouraging counties to  
 2 develop a coordinated local corrections-criminal justice system and  
 3 providing effective alternatives to imprisonment at the state level, the  
 4 commissioner shall, out of funds appropriated for such purposes, make  
 5 grants:

6 (1) to counties for the establishment and operation of community  
 7 corrections programs and court supervised recidivism reduction  
 8 programs; and

9 (2) to support a probation department, pretrial diversion program,  
 10 or jail treatment program.

11 Appropriations intended for this purpose may not be used by the  
 12 department for any other purpose. Money appropriated to the  
 13 department of correction for the purpose of making grants under this  
 14 chapter and any financial aid payments suspended under section 6 of  
 15 this chapter do not revert to the state general fund at the close of any  
 16 fiscal year, but remain available to the department of correction for its  
 17 use in making grants under this chapter.

18 (b) Before March 1 of each year, the department shall estimate the  
 19 amount of any operational cost savings that will be realized in the state  
 20 fiscal year ending June 30 from a reduction in the number of  
 21 individuals who are in the custody or made a ward of the department  
 22 of correction (as described in IC 11-8-1-5) that is attributable to the  
 23 sentencing changes made in HEA 1006-2014 as enacted in the 2014  
 24 session of the general assembly. The department shall make the  
 25 estimate under this subsection based on the best available information.  
 26 If the department estimates that operational cost savings described in  
 27 this subsection will be realized in the state fiscal year, the following  
 28 apply to the department:

29 (1) The department shall certify the estimated amount of  
 30 operational cost savings that will be realized to the budget agency  
 31 and to the ~~auditor of state~~ **comptroller**.

32 (2) The department may, after review by the budget committee  
 33 and approval by the budget agency, make additional grants as  
 34 provided in this chapter to:

35 (A) county jails to provide evidence based mental health and  
 36 addiction forensic treatment services; and

37 (B) counties for the establishment and operation of pretrial  
 38 release programs, diversion programs, community corrections  
 39 programs, and court supervised recidivism reduction  
 40 programs;

41 from funds appropriated to the department for the department's  
 42 operating expenses for the state fiscal year.



- 1 (3) The maximum aggregate amount of additional grants and  
 2 transfers that may be made by the department under subdivision  
 3 (2) for the state fiscal year may not exceed the lesser of:  
 4 (A) the amount of operational cost savings certified under  
 5 subdivision (1); or  
 6 (B) eleven million dollars (\$11,000,000).
- 7 Notwithstanding P.L.205-2013 (HEA 1001-2013), the amount of funds  
 8 necessary to make any additional grants authorized and approved under  
 9 this subsection and for any transfers authorized and approved under  
 10 this subsection, and for providing the additional financial aid to courts  
 11 from transfers authorized and approved under this subsection, is  
 12 appropriated for those purposes for the state fiscal year, and the amount  
 13 of the department's appropriation for operating expenses for the state  
 14 fiscal year is reduced by a corresponding amount.
- 15 (c) The commissioner shall coordinate with the division of mental  
 16 health and addiction in issuing community corrections and court  
 17 supervised recidivism reduction program grants to programs that  
 18 provide alternative sentencing projects for persons with mental illness,  
 19 addictive disorders, intellectual disabilities, and developmental  
 20 disabilities. Programs for addictive disorders may include:  
 21 (1) addiction counseling;  
 22 (2) inpatient detoxification; and  
 23 (3) medication assisted treatment, including a federal Food and  
 24 Drug Administration approved long acting, nonaddictive  
 25 medication for the treatment of opioid or alcohol dependence.
- 26 (d) Grants awarded under this chapter:  
 27 (1) must focus on funding evidence based programs, including  
 28 programs that address cognitive behavior, that have as a primary  
 29 goal the purpose of reforming offenders; and  
 30 (2) may be used for technology based programs, including an  
 31 electronic monitoring program.
- 32 (e) Before the tenth day of each month, the department shall  
 33 compile the following information with respect to the previous month:  
 34 (1) The number of persons committed to the department.  
 35 (2) The number of persons:  
 36 (A) confined in a department facility;  
 37 (B) participating in a community corrections program; and  
 38 (C) confined in a local jail under contract with or on behalf of  
 39 the department.  
 40 (3) For each facility operated by the department:  
 41 (A) the number of beds in each facility;  
 42 (B) the number of inmates housed in the facility;



- 1 (C) the highest felony classification of each inmate housed in  
 2 the facility; and  
 3 (D) a list of all felonies for which persons housed in the  
 4 facility have been sentenced.
- 5 (f) The department shall:  
 6 (1) quarterly submit a report to the budget committee; and  
 7 (2) monthly submit a report to the justice reinvestment advisory  
 8 council (as established in IC 33-38-9.5-2);  
 9 of the information compiled by the department under subsection (e).  
 10 The report to the budget committee must be submitted in a form  
 11 approved by the budget committee, and the report to the advisory  
 12 council must be in a form approved by the advisory council.
- 13 SECTION 325. IC 11-12-6.5-6, AS ADDED BY P.L.239-2019,  
 14 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 6. The state ~~auditor~~ **comptroller** shall  
 16 semiannually provide to the department and the general assembly, in  
 17 an electronic format under IC 5-14-6, an itemized record of the per  
 18 diem and medical expense reimbursements received by a county under  
 19 section 4 of this chapter.
- 20 SECTION 326. IC 11-13-2-4 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. At the end of each  
 22 quarter of the fiscal year, courts receiving financial aid under this  
 23 chapter shall submit to the judicial conference of Indiana a verified  
 24 accounting of all amounts expended in providing probation services.  
 25 The accounting must designate those items for which reimbursement  
 26 is claimed, and shall be presented together with a claim for  
 27 reimbursement. If the accounting and claim are approved by the  
 28 conference and the state budget agency, the conference shall submit it  
 29 to the state ~~auditor~~ **comptroller** for payment.
- 30 SECTION 327. IC 12-10-6-10 IS AMENDED TO READ AS  
 31 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The assistance  
 32 shall be paid monthly to:  
 33 (1) the recipient; or  
 34 (2) the administrator of the county home if the local  
 35 administrative unit designated by the division so designates;  
 36 upon warrant of the ~~auditor~~ of state **comptroller** from money  
 37 appropriated to the division for that purpose.
- 38 (b) The ~~auditor~~ of state **comptroller** shall draw the warrants based  
 39 upon a verified schedule of the recipients and the amount payable to  
 40 each recipient, prepared and verified by the director of the division in  
 41 accordance with awards made by the division.
- 42 SECTION 328. IC 12-12.7-2-23, AS ADDED BY P.L.111-2020,



1 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 23. (a) As used in this section, "covered plan"  
3 means a plan providing coverage for early intervention services under  
4 IC 5-10-8-7.3, IC 21-38-6-1, or IC 27-8-27-6.

5 (b) The division may not be paid by a covered plan for early  
6 intervention services provided under this chapter at a rate that is less  
7 than the product of: ~~the following~~:

- 8 (1) the covered plan's CPT code (as defined by IC 27-1-37.5-3)  
9 rate for each service provided; multiplied by  
10 (2) the frequency of each service.

11 SECTION 329. IC 12-13-7-8 IS AMENDED TO READ AS  
12 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The treasurer of  
13 state may receive money:

- 14 (1) received from a source other than the federal Social Security  
15 Act;  
16 (2) not received from taxes levied in the county; and  
17 (3) that under IC 12-13 through IC 12-19 the division and county  
18 offices are authorized to collect, receive, and administer.

19 (b) The treasurer of state may pay the money received under  
20 subsection (a) into the proper fund or the proper account of the state  
21 general fund, provide for the proper custody of the money, and make  
22 disbursements upon the order of the division and upon warrant of the  
23 ~~auditor~~ of state **comptroller**.

24 SECTION 330. IC 12-14-13-5 IS AMENDED TO READ AS  
25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The copies of the  
26 certificate shall be distributed as follows:

- 27 (1) One (1) copy retained by and filed in the division.  
28 (2) One (1) copy filed with the state ~~auditor~~: **comptroller**.  
29 (3) One (1) copy filed in the office of the county recorder.  
30 (4) One (1) copy given to the recipient.

31 SECTION 331. IC 12-15-3-5, AS AMENDED BY P.L.196-2011,  
32 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
33 JULY 1, 2024]: Sec. 5. Except as provided in section 7 of this chapter,  
34 the office may set the total cash value of money, stock, bonds, and life  
35 insurance that an applicant for or a recipient of Medicaid may own  
36 without being ineligible for Medicaid in cases not described in section  
37 1 of this chapter (**expired**).

38 SECTION 332. IC 12-15-21-3, AS AMENDED BY P.L.113-2014,  
39 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
40 JULY 1, 2024]: Sec. 3. The rules adopted under section 2 of this  
41 chapter must include the following:

- 42 (1) Providing for prior review and approval of medical services.



- 1 (2) Specifying the method of determining the amount of  
 2 reimbursement for services.
- 3 (3) Establishing limitations that are consistent with medical  
 4 necessity concerning the amount, scope, and duration of the  
 5 services and supplies to be provided. The rules may contain  
 6 limitations on services that are more restrictive than allowed  
 7 under a provider's scope of practice (as defined in Indiana law).
- 8 (4) Denying payment or instructing the contractor under  
 9 IC 12-15-30 to deny payment to a provider for services provided  
 10 to an individual or claimed to be provided to an individual if the  
 11 office after investigation finds any of the following:
- 12 (A) The services claimed cannot be documented by the  
 13 provider.
- 14 (B) The claims were made for services or materials determined  
 15 by licensed medical staff of the office as not medically  
 16 reasonable and necessary.
- 17 (C) The amount claimed for the services has been or can be  
 18 paid from other sources.
- 19 (D) The services claimed were provided to a person other than  
 20 the person in whose name the claim is made.
- 21 (E) The services claimed were provided to a person who was  
 22 not eligible for Medicaid.
- 23 (F) The claim rises out of an act or practice prohibited by law  
 24 or by rules of the secretary.
- 25 (5) Recovering payment or instructing the contractor under  
 26 IC 12-15-30-3 to recover payment from a provider for services  
 27 rendered to an individual or claimed to be rendered to an  
 28 individual if the office after investigation finds any of the  
 29 following:
- 30 (A) The services paid for cannot be documented by the  
 31 provider.
- 32 (B) The amount paid for such services has been or can be paid  
 33 from other sources.
- 34 (C) The services were provided to a person other than the  
 35 person in whose name the claim was made and paid.
- 36 (D) The services paid for were provided to a person who was  
 37 not eligible for Medicaid.
- 38 (E) The paid claim rises out of an act or practice prohibited by  
 39 law or by rules of the secretary.
- 40 (6) Recovering interest due from a provider:
- 41 (A) at a rate that is the percentage rounded to the nearest  
 42 whole number that equals the average investment yield on





- 1 state general fund money for the state's previous fiscal year,  
 2 excluding pension fund investments, as published in the  
 3 ~~auditor of state's~~ **state comptroller's** comprehensive annual  
 4 financial report; and  
 5 (B) accruing from the date of overpayment;  
 6 on amounts paid to the provider that are in excess of the amount  
 7 subsequently determined to be due the provider as a result of an  
 8 audit, a reimbursement cost settlement, or a judicial or an  
 9 administrative proceeding.
- 10 (7) Paying interest to providers:  
 11 (A) at a rate that is the percentage rounded to the nearest  
 12 whole number that equals the average investment yield on  
 13 state general fund money for the state's previous fiscal year,  
 14 excluding pension fund investments, as published in the  
 15 ~~auditor of state's~~ **state comptroller's** comprehensive annual  
 16 financial report; and  
 17 (B) accruing from the date that an overpayment is erroneously  
 18 recovered by the office until the office restores the  
 19 overpayment to the provider.
- 20 (8) Establishing a system with the following conditions:  
 21 (A) Audits may be conducted by the office after service has  
 22 been provided and before reimbursement for the service has  
 23 been made.  
 24 (B) Reimbursement for services may be denied if an audit  
 25 conducted under clause (A) concludes that reimbursement  
 26 should be denied.  
 27 (C) Audits may be conducted by the office after service has  
 28 been provided and after reimbursement has been made.  
 29 (D) Reimbursement for services may be recovered if an audit  
 30 conducted under clause (C) concludes that the money  
 31 reimbursed should be recovered.
- 32 SECTION 333. IC 12-15-30-6 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) A contractor  
 34 under section 1 of this chapter shall submit a detailed statement, at the  
 35 times and in the form prescribed by the office, for the amount of  
 36 adjusted actual Medicaid provider costs and insurance premiums.  
 37 (b) The office shall certify a statement under subsection (a) to the  
 38 ~~auditor of state~~ **comptroller**, who shall pay the amount of the adjusted  
 39 actual Medicaid provider costs and insurance premiums from the  
 40 Medicaid account of the state general fund.  
 41 (c) The ~~auditor of state~~ **comptroller** may not pay a Medicaid  
 42 provider costs in advance of services provided.



1 SECTION 334. IC 12-15-30-7 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) A contractor  
 3 under section 1 of this chapter shall submit a statement, at the times  
 4 and in the form prescribed by the office, requesting payment for fees  
 5 for performance of administrative responsibilities under contracts  
 6 executed under this chapter.

7 (b) The office shall certify a statement under subsection (a) to the  
 8 ~~auditor of state~~ **comptroller**, who shall pay the amount of the requested  
 9 fees.

10 SECTION 335. IC 12-17.2-7.2-11, AS AMENDED BY  
 11 P.L.201-2023, SECTION 139, AND AS AMENDED BY  
 12 P.L.246-2023, SECTION 17, IS CORRECTED AND AMENDED TO  
 13 READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 11. *Except*  
 14 *as provided under IC 20-51-1-4.3(4)(E)*; The receipt of a grant under  
 15 the *pitot prekindergarten* program does not qualify, nor have an effect  
 16 on the qualification or eligibility, of a child for a choice scholarship  
 17 under IC 20-51-4.

18 SECTION 336. IC 12-21-8-11.4, AS ADDED BY P.L.170-2022,  
 19 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2024]: Sec. 11.4. (a) The ~~auditor of state~~ **comptroller** shall  
 21 establish a first responder crisis intervention account within the  
 22 statewide 9-8-8 trust fund established by section 11 of this chapter for  
 23 the purpose of awarding grants to public safety agencies that provide  
 24 first responder emergency services, to be used by the agencies for:

- 25 (1) developing local crisis intervention team programs;
- 26 (2) improving data collection on behavioral health runs and  
 27 interactions; and
- 28 (3) updating training manuals.

29 The account shall be administered by the division.

30 (b) The account shall consist of the following:

- 31 (1) Funds received from the federal government for the purposes  
 32 described in subsection (a).
- 33 (2) Investment earnings, including interest, on money in the fund.
- 34 (3) Money from any other source, including gifts and grants.

35 (c) The expenses of administering the account shall be paid from  
 36 money in the account.

37 (d) The division may award grants from the account to public safety  
 38 agencies described in subsection (a) for the purposes specified in  
 39 subsection (a).

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

42 SECTION 337. IC 12-24-6-12 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. The superintendent  
 2 of a state institution shall transmit each month the collections received  
 3 under this chapter to the ~~auditor of state~~ **comptroller**.

4 SECTION 338. IC 12-24-6-13 IS AMENDED TO READ AS  
 5 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The institution  
 6 clothing fund is established.

7 (b) The ~~auditor of state~~ **comptroller** shall place money received  
 8 under section 12 of this chapter in the fund.

9 (c) The fund may be used only for the purpose of crediting the  
 10 respective state institutions for the amounts expended by the state  
 11 institutions for clothing for which the counties were billed.

12 SECTION 339. IC 12-24-6-14 IS AMENDED TO READ AS  
 13 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) If a county does  
 14 not pay a charge made under this chapter within six (6) months after  
 15 the date the charge is delivered to the county auditor, the  
 16 superintendent of the state institution shall certify to the ~~auditor of state~~  
 17 **comptroller** that the money is due.

18 (b) After receiving the superintendent's certification under  
 19 subsection (a), the ~~auditor of state~~ **comptroller** shall:

- 20 (1) withhold from any money due to the county a sum equal to the  
 21 amount certified by the superintendent; and  
 22 (2) pay the amount withheld under subdivision (1) into the fund  
 23 as provided in section 13 of this chapter.

24 SECTION 340. IC 12-26-14-5 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) Upon receiving  
 26 notification under section 4 of this chapter, the court shall reopen the  
 27 original ~~commitment~~ **commitment** proceeding and determine whether  
 28 the:

- 29 (1) individual:  
 30 (A) has failed to comply with the requirements of section 3 of  
 31 this chapter;  
 32 (B) is mentally ill and either dangerous or gravely disabled;  
 33 and  
 34 (C) should be committed to a facility under this article; or  
 35 (2) individual should continue to be maintained on an outpatient  
 36 commitment, subject to an additional court order that:  
 37 (A) requires a law enforcement officer to apprehend and  
 38 transport the individual to a facility for treatment; and  
 39 (B) applies:  
 40 (i) after notification to the court by the facility or provider  
 41 responsible for the individual's commitment; and  
 42 (ii) whenever the individual fails to attend a scheduled



1                   outpatient appointment or fails to comply with a condition  
2                   of the outpatient commitment.

3                   (b) If the court receives notice of a transfer under section 4(e) of this  
4                   chapter, the court may conduct a review to determine the validity of the  
5                   transfer.

6                   SECTION 341. IC 13-14-12-4, AS AMENDED BY P.L.133-2012,  
7                   SECTION 94, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8                   JULY 1, 2024]: Sec. 4. (a) The ~~auditor~~ of state **comptroller** shall issue  
9                   a report on the fund not later than ten (10) working days following the  
10                  last day of each four (4) month period.

11                  (b) The report must:

12                   (1) include the beginning and ending balance, disbursements, and  
13                   receipts, including accrued interest or other investment earnings  
14                   of the fund;

15                   (2) comply with accounting standards under IC 4-13-2-7(a)(1);  
16                   and

17                   (3) be available to the public.

18                  (c) The ~~auditor~~ of state **comptroller** shall forward copies of the  
19                  report to the following:

20                   (1) The commissioner.

21                   (2) The standing committees of the house of representatives and  
22                   the senate concerned with the environment.

23                   (3) The board.

24                  SECTION 342. IC 13-18-20.5-3 IS AMENDED TO READ AS  
25                  FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Public water  
26                  system annual operation fees begin accruing January 1 of each year.

27                  (b) This subsection applies only to fees that are due in 2004. The  
28                  department shall assess the public water system annual operation fees  
29                  not earlier than July 1. Notwithstanding section 2 of this chapter, the  
30                  annual fee assessed under this subsection is equal to one-third (1/3) of  
31                  the fee required under section 2 of this chapter.

32                  (c) This subsection applies only to fees that are due in 2005. The  
33                  department shall assess the public water system annual operation fees  
34                  not earlier than July 1. ~~Notwithstanding~~ **Notwithstanding** section 2 of  
35                  this chapter, the annual fee assessed under this subsection is equal to  
36                  two-thirds (2/3) of the fee required under section 2 of this chapter.

37                  (d) Beginning in 2006 and in each year thereafter, the department  
38                  shall assess public water system annual operation fees not later than  
39                  January 15 of each year.

40                  (e) A person must remit a public water system annual operation fee  
41                  or an installment established under IC 13-16-2 to the department not  
42                  more than thirty (30) days after the date the fee is assessed or on the



- 1 date the installment is due.
- 2 SECTION 343. IC 13-20-26-2, AS AMENDED BY P.L.153-2023,  
3 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2024]: Sec. 2. (a) The department shall do the following:
- 5 (1) Develop forms for applicants to the central Indiana waste  
6 diversion project that include the following:
- 7 (A) Description of the methods for waste collection, sorting,  
8 and diversion.
- 9 (B) Requirements for data collection and reporting, including  
10 the amount and type of waste that is being diverted.
- 11 (C) Information on proposed entities to receive diverted waste.
- 12 (D) Any additional information necessary to assess potential  
13 success of the proposal.
- 14 (2) Make the forms described in subdivision (1) available on or  
15 before July 1, 2022.
- 16 (3) Accept applications through October 1, 2022, for  
17 consideration.
- 18 (4) Provide recommendations to the Indiana recycling market  
19 development board on or before December 1, 2022.
- 20 (b) Once the first round of grants are awarded to the selected  
21 projects, the department shall do the following:
- 22 (1) Update the forms described in subsection (a)(1), including the  
23 addition of research and development as eligible for consideration  
24 of a project grant.
- 25 (2) Make the forms described in subsection (a)(1) available on or  
26 before July 1, 2024.
- 27 (3) Accept applications through October 1, 2024, for  
28 consideration.
- 29 (4) Provide recommendations to the Indiana recycling market  
30 development board, including recommendations on one (1) or  
31 more research and development projects, on or before December  
32 1, 2024.
- 33 (c) The Indiana recycling market development board may do the  
34 following:
- 35 (1) Request additional information from a grant applicant if the  
36 board determines that the information provided does not meet the  
37 requirements of section 1 of this chapter.
- 38 (2) Reopen eligibility for applicants of a project if the board  
39 determines that, after requesting additional information under this  
40 subsection, none of the submissions meet the goals of the waste  
41 diversion project and the requirements of section 1 of this chapter.
- 42 (3) Adjust the time frames in this section to allow for an



1 additional round of application submissions if the board makes a  
 2 determination to reopen eligibility under this subsection.  
 3 (4) Use funds allocated but not used in a previous round of grants  
 4 to award grants to applicants in a subsequent round.  
 5 (d) ~~Notwithstanding~~ **Notwithstanding** financial limitations, the  
 6 Indiana recycling market development board may consider and award  
 7 grants to a wide range of projects, regardless of the:  
 8 (1) duration; or  
 9 (2) type;  
 10 of project.  
 11 (e) The department shall provide information on the department  
 12 website if the Indiana recycling market development board makes a  
 13 determination to reopen eligibility for grant applications under this  
 14 section.  
 15 SECTION 344. IC 13-23-8-4, AS AMENDED BY P.L.250-2019,  
 16 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 4. (a) The administrator shall pay ELTF claims  
 18 that are:  
 19 (1) for costs related to eligible releases;  
 20 (2) submitted by eligible parties; and  
 21 (3) submitted in accordance with IC 13-23-8 and IC 13-23-9.  
 22 (b) An eligible party may assign the right to receive payment of an  
 23 ELTF claim to another person.  
 24 (c) Not more than forty-five (45) business days after an ELTF claim  
 25 is submitted, the administrator shall do one (1) of the following:  
 26 (1) Approve the ELTF claim and, under IC 13-23-9-2(c), forward  
 27 the ELTF claim to the ~~auditor of state~~ **comptroller** for payment.  
 28 (2) Send to the claimant a written notice that:  
 29 (A) states that a correction, a clarification, or additional  
 30 information is needed before the ELTF claim can be approved;  
 31 and  
 32 (B) provides a clear explanation:  
 33 (i) of the correction, clarification, or additional information  
 34 that is needed; and  
 35 (ii) of why it is needed.  
 36 (3) Deny the claim and provide the claimant with a statement of  
 37 the reasons for the denial under IC 13-23-9-2(b).  
 38 SECTION 345. IC 13-23-9-2, AS AMENDED BY P.L.96-2016,  
 39 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 2. (a) ELTF claims must be submitted in  
 41 accordance with rules adopted by the financial assurance board under  
 42 IC 13-23-11-7(a)(1)(B).



1 (b) If the administrator denies an ELTF claim, the administrator  
2 shall provide the claimant with a written explanation of all reasons for  
3 the denial of reimbursement.

4 (c) The administrator shall forward a copy of a claim approved  
5 under this section to the ~~auditor~~ of state **comptroller** not more than  
6 seven (7) days after approving the claim.

7 (d) Not more than thirty (30) days after receiving a copy of an  
8 approved ELTF claim under subsection (c), the ~~auditor~~ of state  
9 **comptroller** shall pay the ELTF claim to the claimant from the ELTF.

10 SECTION 346. IC 13-23-9-3, AS AMENDED BY P.L.96-2016,  
11 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
12 JULY 1, 2024]: Sec. 3. (a) To receive payment of an ELTF indemnity  
13 claim, a claimant must:

14 (1) submit to the administrator a claim, consisting of a request for  
15 indemnification of a third party, containing any information  
16 required by the administrator; and

17 (2) forward a copy of the claim to the attorney general for the  
18 attorney general's approval.

19 (b) The attorney general shall approve an ELTF indemnity claim  
20 forwarded under subsection (a)(2) if the attorney general determines  
21 that there is:

22 (1) a legally enforceable and final judgment against the claimant  
23 caused by a release of petroleum that was not entered as a result  
24 of:

25 (A) fraud;

26 (B) negligence; or

27 (C) an inadequate defense on the part of the attorney of the  
28 claimant; or

29 (2) a reasonable settlement between the claimant and the third  
30 party.

31 (c) If the attorney general approves an ELTF indemnity claim under  
32 subsection (b), the administrator shall pay the claim if the claimant is  
33 in compliance with the requirements of this article and the rules  
34 adopted under this article.

35 (d) The attorney general shall approve or deny an ELTF indemnity  
36 claim under subsection (b) not later than sixty (60) days after receiving  
37 the request.

38 (e) Not more than seven (7) days after approving an ELTF  
39 indemnity claim under this section, the attorney general shall forward  
40 a copy of the attorney general's notice of approval to the ~~auditor~~ of state  
41 **comptroller**.

42 (f) Not more than thirty (30) days after receiving a notice of



1 approval under subsection (e), the ~~auditor of state~~ **comptroller** shall  
 2 pay to the claimant the approved amount from money available in the  
 3 ELTF.

4 (g) If the attorney general denies an ELTF indemnity claim under  
 5 this section, the attorney general shall notify the claimant and the  
 6 administrator of the denial not later than ten (10) days after denying the  
 7 ELTF indemnity claim.

8 SECTION 347. IC 14-8-2-1.5, AS ADDED BY P.L.191-2023,  
 9 SECTION 1, IS REPEALED [EFFECTIVE JULY 1, 2024]. ~~Sec. 1-5-~~  
 10 ~~"Affidavit", for the purposes of IC 14-25.5; has the meaning set forth~~  
 11 ~~in IC 14-25.5-1-1.5.~~

12 SECTION 348. IC 14-8-2-3.2 IS ADDED TO THE INDIANA  
 13 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 14 [EFFECTIVE JULY 1, 2024]: **Sec. 3.2. "Affidavit", for the purposes**  
 15 **of IC 14-25.5, has the meaning set forth in IC 14-25.5-1-1.5.**

16 SECTION 349. IC 14-13-9-23, AS AMENDED BY P.L.13-2020,  
 17 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2024]: Sec. 23. (a) If:

19 (1) a county fails to pay direct support or special assessments to  
 20 the commission when due under section 21 or 22 of this chapter;  
 21 and

22 (2) more than thirty (30) days have elapsed since the due date;  
 23 the commission shall notify the ~~auditor of state~~ **comptroller** of the  
 24 county's failure to pay and the amount due from the county. The  
 25 commission may request that the ~~auditor of state~~ **comptroller** pay the  
 26 amount due from local income taxes otherwise distributable to the  
 27 county under IC 6-3.6. The ~~auditor of state~~ **comptroller** shall  
 28 immediately contact the county auditor and the commission to confirm  
 29 whether the county is unable to make the required payment. Upon  
 30 confirming the county's inability to make the payment, the ~~auditor of~~  
 31 ~~state~~ **comptroller** shall deduct the amount due from the next  
 32 distribution of local income taxes allocated to the county under  
 33 IC 6-3.6.

34 (b) This section must be interpreted liberally to ensure that the  
 35 obligations of the commission are paid to the extent legally valid.  
 36 However, this section does not create a debt of the state.

37 SECTION 350. IC 14-20-2-1 IS AMENDED TO READ AS  
 38 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. The governor,  
 39 ~~auditor of state~~ **comptroller**, and director may, on behalf of and in the  
 40 name of the state, transfer and convey to the Tippecanoe County park  
 41 and recreational board, Tippecanoe County, Indiana, all rights, title,  
 42 and interest of the state, including maintenance and operating





1 equipment, in the Tippecanoe Battle Ground Memorial at Battle  
2 Ground, Indiana. The grantee shall act as the agent of the general  
3 assembly in the performance of the general assembly's constitutional  
4 duty to preserve the Tippecanoe Battle Ground.

5 SECTION 351. IC 14-21-1-13.5, AS AMENDED BY P.L.3-2008,  
6 SECTION 101, IS AMENDED TO READ AS FOLLOWS  
7 [EFFECTIVE JULY 1, 2024]: Sec. 13.5. (a) The division may conduct  
8 a program to survey and register in a registry of Indiana cemeteries and  
9 burial grounds that the division establishes and maintains all  
10 cemeteries and burial grounds in each county in Indiana. The division  
11 may conduct the program alone or by entering into an agreement with  
12 one (1) or more of the following entities:

- 13 (1) The Indiana Historical Society established under IC 23-6-3.
- 14 (2) A historical society (as defined in IC 36-10-13-3).
- 15 (3) The Historic Landmarks Foundation of Indiana.
- 16 (4) A professional archeologist or historian associated with a  
17 postsecondary educational institution.
- 18 (5) A township trustee.
- 19 (6) Any other entity that the division selects.

20 (b) In conducting a program under subsection (a), the division may  
21 receive gifts and grants under terms, obligations, and liabilities that the  
22 director considers appropriate. The director shall use a gift or grant  
23 received under this subsection:

- 24 (1) to carry out subsection (a); and
- 25 (2) according to the terms of the gift or grant.

26 (c) At the request of the director, the ~~auditor of state~~ **comptroller**  
27 shall establish a trust fund for purposes of holding money received  
28 under subsection (b).

29 (d) The director shall administer a trust fund established by  
30 subsection (c). The expenses of administering the trust fund shall be  
31 paid from money in the trust fund.

32 (e) The treasurer of state shall invest the money in the trust fund  
33 established by subsection (c) that is not currently needed to meet the  
34 obligations of the trust fund in the same manner as other public trust  
35 funds may be invested. The treasurer of state shall deposit in the trust  
36 fund the interest that accrues from the investment of the trust fund.

37 (f) Money in the trust fund at the end of a state fiscal year does not  
38 revert to the state general fund.

39 (g) Nothing in this section may be construed to authorize violation  
40 of the confidentiality of information requirements of 16 U.S.C. 470w-3  
41 and 16 U.S.C. 470hh.

42 (h) The division may record in each county recorder's office the



1 location of each cemetery and burial ground located in that county.

2 SECTION 352. IC 14-21-1-34, AS ADDED BY P.L.26-2008,  
3 SECTION 14, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
4 JULY 1, 2024]: Sec. 34. (a) The division may conduct a program to  
5 assist private homeowners who have accidentally discovered an  
6 artifact, a burial object, or human remains and who need assistance to  
7 comply with an approved plan to excavate or secure the site from  
8 further disturbance. The division may conduct the program alone or by  
9 entering into an agreement with any entity that the division selects.

10 (b) In conducting a program under subsection (a), the division may  
11 receive gifts and grants under terms, obligations, and liabilities that the  
12 director of the division considers appropriate. The director shall use a  
13 gift or grant received under this subsection:

14 (1) to carry out subsection (a); and

15 (2) according to the terms and obligations of the gift or grant.

16 (c) The ~~auditor~~ of state **comptroller** shall establish the archeology  
17 preservation trust fund to hold money received under subsection (b).

18 (d) The director of the division shall administer the archeology  
19 preservation trust fund. The expenses of administering the fund shall  
20 be paid from money in the trust fund.

21 (e) The treasurer of state shall invest the money in the archeology  
22 preservation trust fund that is not currently needed to meet the  
23 obligations of the fund in the same manner as other public trust funds  
24 may be invested. The treasurer of state shall deposit in the fund the  
25 interest that accrues from the investment of the fund.

26 (f) Money in the archeology preservation trust fund at the end of a  
27 state fiscal year does not revert to the state general fund. There is  
28 annually appropriated to the division the money in the archeology  
29 preservation trust fund for the division's use in carrying out the  
30 purposes of this section.

31 (g) The division may adopt rules under IC 4-22-2 to govern the  
32 administration of this section.

33 SECTION 353. IC 14-22-3-4 IS AMENDED TO READ AS  
34 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) A court that  
35 collects money under section 3(1) of this chapter shall promptly remit  
36 the money to the department.

37 (b) The department shall, on the first day of each month, pay to the  
38 ~~auditor~~ of state **comptroller** all money received by the department  
39 under this section during the preceding month.

40 (c) The ~~auditor~~ of state **comptroller** shall keep a record of the  
41 money received and shall transfer the money to the treasurer of state.

42 SECTION 354. IC 14-22-11-18, AS AMENDED BY P.L.18-2009,



1 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 18. (a) The director may designate not more than  
3 four (4) days each year as free hunting days for youth hunters.

4 (b) During a free hunting day for youth hunters designated under  
5 subsection (a), a resident who is less than eighteen (18) years of age  
6 may:

7 (1) hunt using hunting methods that are designated by the director  
8 and that are legal for that hunting season; and

9 (2) exercise the same privileges that a resident is entitled to under  
10 ~~IC 14-22-12-1(24)~~: **IC 14-22-12-1(a)(24)**.

11 A youth hunter is not required to pay a fee or possess a hunting license.

12 (c) A youth hunter who hunts during a free hunting day for youth  
13 hunters under this section must:

14 (1) comply with the conditions and rules adopted by the director;  
15 and

16 (2) be accompanied by an individual who:

17 (A) is at least eighteen (18) years of age; and

18 (B) holds a valid hunting license under IC 14-22-12 or is not  
19 required to have a hunting license under this chapter.

20 (d) The individual under subsection (c)(2) who accompanies the  
21 youth hunter:

22 (1) must be in close enough proximity to monitor the youth  
23 hunter's activities and communicate with the youth hunter at all  
24 times; and

25 (2) may assist the youth hunter, including calling, but may not  
26 carry a firearm or bow and arrow.

27 SECTION 355. IC 14-22-12-8, AS AMENDED BY P.L.35-2023,  
28 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JULY 1, 2024]: Sec. 8. (a) Each license agent who is authorized to sell  
30 licenses under this article shall retain a seventy-five cent (\$0.75)  
31 service fee for each license sold.

32 (b) In addition to the service fee retained under subsection (a), a  
33 license agent may charge on each transaction both a:

34 (1) twenty-five ~~cents~~ **cent** (\$0.25) processing fee; and

35 (2) one and ninety-six hundredths percent (1.96%) fee;

36 to cover credit card processing costs associated with the sale of a  
37 license.

38 SECTION 356. IC 14-22-18-2 IS AMENDED TO READ AS  
39 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. During a free sport  
40 fishing day designated under this chapter, a resident of Indiana may,  
41 without possessing a license to fish issued under this article or paying  
42 a fee:



- 1 (1) fish in:  
 2 (A) waters containing state owned fish;  
 3 (B) waters of the state; and  
 4 (C) boundary waters of the state; and  
 5 (2) exercise the same privileges to which the resident would be  
 6 entitled if the resident held:  
 7 (A) a resident yearly license to fish issued under  
 8 ~~IC 14-22-12-1(1)~~; **IC 14-22-12-1(a)(1)**; and  
 9 (B) a resident yearly stamp to fish for trout and salmon issued  
 10 under ~~IC 14-22-12-1(1)~~; **IC 14-22-12-1(a)(11)**.

11 SECTION 357. IC 14-22-18-3 IS AMENDED TO READ AS  
 12 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. A resident who  
 13 fishes during a free sport fishing day without possessing a license to  
 14 fish issued under this article is subject to and is considered as agreeing  
 15 to comply with the following:

- 16 (1) The terms, conditions, and rules made by the director under  
 17 this article and incorporated in or attached to:  
 18 (A) a resident yearly license to fish issued under  
 19 ~~IC 14-22-12-1(1)~~; **IC 14-22-12-1(a)(1)**; and  
 20 (B) a resident yearly stamp to fish for trout and salmon issued  
 21 under ~~IC 14-22-12-1(1)~~; **IC 14-22-12-1(a)(11)**.  
 22 (2) This article.

23 SECTION 358. IC 14-28-1-22, AS AMENDED BY P.L.191-2023,  
 24 SECTION 8, AND AS AMENDED BY P.L.247-2023, SECTION 6, IS  
 25 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 26 [EFFECTIVE JULY 1, 2024]: Sec. 22. (a) As used in subsection (b)(1)  
 27 with respect to a stream, "total length" means the length of the stream,  
 28 expressed in miles, from the confluence of the stream with the  
 29 receiving stream to the upstream or headward extremity of the stream,  
 30 as indicated by the solid or dashed, blue or purple line depicting the  
 31 stream on the most current edition of the seven and one-half (7 1/2)  
 32 minute topographic quadrangle map published by the United States  
 33 Geological Survey, measured along the meanders of the stream as  
 34 depicted on the map.

- 35 (b) This section does not apply to the following:  
 36 (1) A reconstruction or maintenance project (as defined in  
 37 IC 36-9-27) on a stream or an open regulated drain if the total  
 38 length of the stream or open drain is not more than ten (10) miles.  
 39 (2) A construction or reconstruction project on a state or county  
 40 highway bridge in a rural area that crosses a stream having an  
 41 upstream drainage area of not more than fifty (50) square miles  
 42 and the relocation of utility lines associated with the construction



- 1 or reconstruction project if confined to an area not more than one  
 2 hundred (100) feet from the limits of the highway construction  
 3 right-of-way.
- 4 (3) The performance of an activity described in subsection (c)(1)  
 5 or (c)(2) by a surface coal mining operation that is operated under  
 6 a permit issued under IC 14-34.
- 7 (4) Any other activity that is determined by the commission,  
 8 according to rules adopted under IC 4-22-2, to pose not more than  
 9 a minimal threat to floodway areas.
- 10 (5) An activity in a boundary river floodway to which section 26.5  
 11 of this chapter applies.
- 12 (6) *The activities of a forestry operation that are:*
- 13 (A) *conducted in compliance with the Indiana Logging and*  
 14 *Forestry Best Management Practices Field Guide published*  
 15 *by the department of natural resources; and*
- 16 (B) *confined to a waterway that has a watershed not greater*  
 17 *than ten (10) square miles.*
- 18 ~~(7)~~ (7) The removal of a logjam or mass of wood debris that has  
 19 accumulated in a river or stream, subject to the following  
 20 conditions:
- 21 (A) Work must not be within a salmonid stream designated  
 22 under 327 IAC 2-1.5-5 without the prior written approval of  
 23 the department's division of fish and wildlife.
- 24 (B) Work must not be within a natural, scenic, or recreational  
 25 river or stream designated under 312 IAC 7-2.
- 26 (C) Except as otherwise provided in Indiana law, free logs or  
 27 affixed logs that are crossways in the channel must be cut,  
 28 relocated, and removed from the floodplain. Logs may be  
 29 maintained in the floodplain if properly anchored or otherwise  
 30 secured so as to resist flotation or dislodging by the flow of  
 31 water and placement in an area that is not a wetland. Logs  
 32 must be removed and secured with a minimum of damage to  
 33 vegetation.
- 34 (D) Isolated or single logs that are embedded, lodged, or  
 35 rooted in the channel, and that do not span the channel or  
 36 cause flow problems, must not be removed unless the logs are  
 37 either of the following:
- 38 (i) Associated with or in close proximity to larger  
 39 obstructions.
- 40 (ii) Posing a hazard to agriculture, business, navigation, or  
 41 property.
- 42 (E) A leaning or severely damaged tree that is in immediate



- 1 danger of falling into the waterway may be cut and removed.  
 2 The root system and stump of the tree must be left in place.  
 3 (F) To the extent practicable, the construction of access roads  
 4 must be minimized, and should not result in the elevation of  
 5 the floodplain.  
 6 (G) To the extent practicable, work should be performed  
 7 exclusively from one (1) side of a waterway. Crossing the bed  
 8 of a waterway is prohibited.  
 9 (H) To prevent the flow of sediment laden water back into the  
 10 waterway, appropriate sediment control measures must be  
 11 installed.  
 12 (I) Within fifteen (15) days, all bare and disturbed areas must  
 13 be revegetated with a mixture of grasses and legumes. Tall  
 14 fescue must not be used under this subdivision, except that low  
 15 endophyte tall fescue may be used in the bottom of the  
 16 waterway and on side slopes.
- 17 (c) A person who desires to:  
 18 (1) erect, make, use, or maintain a structure, an obstruction, a  
 19 deposit, or an excavation; or  
 20 (2) suffer or permit a structure, an obstruction, a deposit, or an  
 21 excavation to be erected, made, used, or maintained;  
 22 in or on a floodway must file with the director a verified written  
 23 application for a permit. *The permit application must be accompanied*  
 24 *by a nonrefundable minimum fee of two hundred dollars (\$200).*
- 25 (d) ~~The A permit application for a permit filed under this section:~~  
 26 (1) must set forth the material facts ~~together with~~ concerning the  
 27 structure, obstruction, deposit, or excavation; and  
 28 (2) must be accompanied by plans and specifications for the  
 29 structure, obstruction, deposit, or excavation.
- 30 (e) *A person who files a permit application under this section must*  
 31 *provide:*  
 32 (1) *documentation of the person's ownership of the site where the*  
 33 *proposed work will be performed; or*  
 34 (2) *an affidavit from the owner of the site where the proposed*  
 35 *work will be performed expressly authorizing the performance of*  
 36 *the proposed work on that site.*
- 37 (f) *A person who applies for a permit under this section may file an*  
 38 *amendment to the person's permit application. The director may*  
 39 *approve a permit application amendment filed under this subsection*  
 40 *only if the permit, as amended by the amendment, would meet the*  
 41 *requirements of this section.*
- 42 (g) *Two (2) or more persons may jointly apply for a permit under*



- 1 *this section.*
- 2 ~~(e)~~ (h) *An applicant* A person described in subsection (c) must
- 3 receive a permit from the director for the work before beginning
- 4 construction. The director shall issue a permit only if, in the opinion of
- 5 the director, the applicant has clearly proven that the structure,
- 6 obstruction, deposit, or excavation will not do any of the following:
- 7 (1) Adversely affect the efficiency of or unduly restrict the
- 8 capacity of the floodway.
- 9 (2) Constitute an unreasonable hazard to the safety of life or
- 10 property.
- 11 (3) Result in unreasonably detrimental effects upon fish, wildlife,
- 12 or botanical resources.
- 13 ~~(f)~~ (i) In deciding whether to issue a permit under this section, the
- 14 director shall consider the cumulative effects of the structure,
- 15 obstruction, deposit, or excavation. The director may incorporate in and
- 16 make a part of an order of authorization conditions and restrictions that
- 17 the director considers necessary for the purposes of this chapter.
- 18 ~~(g)~~ (j) *The following apply to* a permit issued under this section:
- 19 (1) *Except as provided in subdivisions (2) and (3), a permit is*
- 20 *valid for two (2) years after the date of issuance of the permit.*
- 21 (2) *A permit issued to:*
- 22 (A) the Indiana department of transportation or a county
- 23 highway department *in connection with a construction project,*
- 24 *if there is any federal funding for the project; or*
- 25 (B) an electric utility for the construction of a power
- 26 generating facility;
- 27 *is valid for five (5) years from the date of issuance ~~and~~ of the*
- 28 *permit.*
- 29 (3) *is valid for the duration of a permitted project subject to*
- 30 *periodic compliance evaluations for A permit issued to a*
- 31 *quarrying or aggregate company for the excavation of industrial*
- 32 *materials, including:*
- 33 (A) clay and shale;
- 34 (B) crushed limestone and dolostone;
- 35 (C) dimension limestone;
- 36 (D) dimension sandstone;
- 37 (E) gypsum;
- 38 (F) peat;
- 39 (G) construction sand and gravel; and
- 40 (H) industrial sand;
- 41 *is valid for the duration of the permitted project, subject to*
- 42 *periodic compliance evaluations.*



1 However, a permit issued under this section expires if construction is  
 2 not commenced within two (2) years after the permit is issued. *Except*  
 3 *as provided under section 22.1 of this chapter, a permit that is active*  
 4 *and was issued under subdivision (1) before July 1, 2014, is valid for*  
 5 *two (2) years beginning July 2014, and a permit that is active and was*  
 6 *issued under subdivision (2) before July 1, 2014, is valid for five (5)*  
 7 *years beginning July 2014.*

8 ~~(h)~~ (k) The holder of a permit issued under subsection ~~(g)(3)~~ (j)(3)  
 9 shall notify the commission *of the completion of the permitted project*  
 10 within six (6) months *of after* completing the permitted project.

11 ~~(i)~~ (l) *The following apply to the renewal of a permit issued under*  
 12 *this section:*

13 (1) *A permit to which subsection ~~(g)(1)~~ (j)(1) applies may be*  
 14 *renewed one (1) time for a period not to exceed two (2) additional*  
 15 *years. and*

16 (2) *A permit to which subsection ~~(g)(2)~~ (j)(2) applies may be*  
 17 *renewed one (1) time for a period not to exceed five (5) additional*  
 18 *years.*

19 ~~(j)~~ (m) The director shall send a copy of each permit issued under  
 20 this section to each river basin commission organized under:

21 (1) IC 14-29-7 or IC 13-2-27 (before its repeal); or

22 (2) IC 14-13-9, IC 14-30-1 (before its repeal), or IC 36-7-6  
 23 (before its repeal);

24 that is affected.

25 ~~(k)~~ (n) The permit holder shall post and maintain a permit issued  
 26 under this section at the authorized site.

27 ~~(l)~~ (o) For the purposes of this chapter, the lowest floor of a  
 28 building, including a residence or abode, that is to be constructed or  
 29 reconstructed in the one hundred (100) year floodplain of an area  
 30 protected by a levee that is:

31 (1) inspected; and

32 (2) found to be in good or excellent condition;

33 by the United States Army Corps of Engineers shall not be lower than  
 34 the one hundred (100) year frequency flood elevation plus one (1) foot.

35 SECTION 359. IC 14-30.5-5-4, AS ADDED BY P.L.251-2023,  
 36 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 37 JULY 1, 2024]: Sec. 4. (a) If:

38 (1) a county fails to pay direct support or special assessments to  
 39 the watershed development commission when due under section  
 40 1(e) or 3(e) of this chapter; and

41 (2) more than thirty (30) days have elapsed since the due date;

42 the watershed development commission shall notify the auditor of state





1 **comptroller** of the county's failure to pay and the amount due from the  
 2 county. The commission may request that the ~~auditor~~ of state  
 3 **comptroller** pay the amount due from local income taxes otherwise  
 4 distributable to the county under IC 6-3.6. The ~~auditor~~ of state  
 5 **comptroller** shall immediately contact the county auditor and the  
 6 commission to confirm whether the county is unable to make the  
 7 required payment. Upon confirming the county's inability to make the  
 8 payment, the ~~auditor~~ of state **comptroller** shall deduct the amount due  
 9 from the next distribution of local income taxes allocated to the county  
 10 under IC 6-3.6.

11 (b) This section shall be interpreted liberally to ensure that the  
 12 obligations of the watershed development commission are paid to the  
 13 extent legally valid. However, this section does not create a debt of the  
 14 state.

15 SECTION 360. IC 14-39-2-3, AS ADDED BY P.L.163-2022,  
 16 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 3. (a) Before July 1, 2022, this chapter does not  
 18 alter, amend, diminish, or invalidate ownership of the pore space of  
 19 real property that has been divided into a surface estate and a mineral  
 20 estate where ownership of the pore space was acquired or reserved by  
 21 conveyance document. Any ownership rights to pore space that were  
 22 not expressly or by implication acquired or reserved by conveyance  
 23 document remain vested in the surface estate.

24 (b) After June 30, 2022, the ownership of pore space is vested in the  
 25 surface estate of real property that is divided into a surface estate and  
 26 a mineral estate unless such rights are explicitly acquired by  
 27 conveyance document.

28 (c) This chapter does not alter, amend, diminish, or invalidate  
 29 common law established prior to July 1, 2022, regarding the rights to  
 30 or dominance of a mineral estate, or the implied or express right of a  
 31 mineral owner or mineral lessee for the use of pore space.

32 (d) A grant of:  
 33 (1) an easement to use; or  
 34 (2) a lease of; ~~pore space~~;  
 35 **pore space** for carbon sequestration is in perpetuity if specified by an  
 36 easement or lease. Unless an individual who obtains an easement or  
 37 lease operates carbon dioxide injection not later than twenty (20) years  
 38 after obtaining the easement or lease, interest shall lapse, extinguish,  
 39 and revert to the owner of the surface estate.

40 SECTION 361. IC 15-15-2-6, AS AMENDED BY P.L.10-2022,  
 41 SECTION 3, AND P.L.33-2022, SECTION 3, IS AMENDED TO  
 42 READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The



1 state chemist shall charge, collect, and receive a minimum fee of  
2 twenty-five dollars (\$25):

- 3 (1) at the time of registering a pure or mixed culture of  
4 microorganisms or materials described in section 3 of this chapter  
5 for each material or culture registered; and  
6 (2) not later than the fifteenth day of January of each succeeding  
7 year until the pure or mixed cultures of microorganisms or  
8 material is no longer sold, distributed, offered, or displayed for  
9 sale in Indiana.

10 (b) Money received under subsection (a) must be forwarded to the  
11 treasurer of Purdue University, who shall expend the money on  
12 vouchers to be filed with the ~~auditor of state~~ **comptroller** to pay all  
13 necessary expenses incurred in implementing this chapter, including:

- 14 (1) the employment of inspectors, chemists, and bacteriologists;  
15 (2) the expenses incurred in procuring samples;  
16 (3) printing bulletins; and  
17 (4) giving the results of inspections, as provided by this chapter;

18 and for any other expenses of Purdue University agricultural programs,  
19 as authorized by law and in support of the purposes of this chapter.

20 (c) The dean of agriculture of Purdue University shall submit to the  
21 governor an annual classified report showing the total receipts and  
22 expenditures of all fees received under this chapter.

23 (d) Excess funds from the collection of fees under this chapter are  
24 subject to IC 15-16-2-36.

25 SECTION 362. IC 15-16-7-10, AS ADDED BY P.L.2-2008,  
26 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2024]: Sec. 10. (a) If a person fails to begin a program  
28 recommended by the weed control board to control and contain noxious  
29 weeds within the time prescribed in section 9 of this chapter, the weed  
30 control board may pay the following costs incurred in cutting or  
31 destroying noxious weeds under this chapter:

- 32 (1) Chemicals.  
33 (2) Equipment.  
34 (3) Labor at a rate per hour to be fixed by the weed control board  
35 commensurate with local hourly wages.

36 (b) When the work has been performed, the person doing the work  
37 shall file an itemized bill for the work in the office of the weed control  
38 board. When the bill has been approved, the weed control board shall  
39 pay the bill from the county general fund unless the county has  
40 established a separate fund for the weed control board. The weed  
41 control board shall certify the cost of the work, adding to the bill twenty  
42 dollars (\$20) per day for each day that a member of the weed control



1 board or the board's agent supervises the performance of the services  
 2 required under this chapter as compensation for services. The certified  
 3 statement of costs must include a description of the real estate on which  
 4 the labor was performed.

5 (c) The certified statement of costs prepared under subsection (b)  
 6 must be provided:

7 (1) to the owner or person possessing the real estate by:

8 (A) certified mail; or

9 (B) personal service; and

10 (2) by mail to the ~~auditor of state~~ **comptroller** for any real estate  
 11 owned by the state or to the fiscal officer of another municipality  
 12 (as defined in IC 5-11-1-16) for real estate owned by the  
 13 municipality.

14 The statement must request that the person pay the cost of performing  
 15 the service under subsection (b) to the weed control board.

16 SECTION 363. IC 15-16-7-12, AS ADDED BY P.L.2-2008,  
 17 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2024]: Sec. 12. (a) This subsection applies to real estate  
 19 owned by the state. The ~~auditor of state~~ **comptroller** shall issue a  
 20 warrant to pay the amount set forth in the certified statement under  
 21 section 10(b) of this chapter for real estate owned by the state and shall  
 22 charge the appropriate fund for the amount.

23 (b) This subsection applies to real estate owned by a municipality  
 24 (as defined in IC 5-11-1-16). The fiscal officer of the municipality shall  
 25 make the necessary appropriation from the appropriate fund to pay the  
 26 weed control board the amount set forth in the certified statement under  
 27 section 10(b) of this chapter for real estate owned by the municipality.

28 (c) This subsection applies to real estate that is exempt from  
 29 property taxation. The owner of the tax exempt real estate shall pay the  
 30 amount set forth in the certified statement under section 10(b) of this  
 31 chapter for the tax exempt real estate. If the owner of the tax exempt  
 32 real estate fails to pay the amount required by this chapter, the owner  
 33 is ineligible for the property tax exemption, and the department of local  
 34 government finance shall deny the property tax exemption for the real  
 35 estate.

36 SECTION 364. IC 15-16-8-6, AS ADDED BY P.L.2-2008,  
 37 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 6. (a) The township trustee shall prepare a  
 39 statement that contains the following:

40 (1) A certification of the following costs:

41 (A) The cost or expense of the work.

42 (B) The cost of the chemicals.



- 1 (C) Twenty dollars (\$20) per day for each day that the trustee  
 2 or the trustee's agent supervises the performance of the  
 3 services required under this chapter as compensation for  
 4 services.
- 5 (2) A description of the real estate on which the labor was  
 6 performed.
- 7 (3) A request that the owner or person in possession of the real  
 8 estate pay the costs under subdivision (1) to the township trustee.
- 9 (b) The certified statement prepared under subsection (a) shall be  
 10 provided:
- 11 (1) to the owner or person possessing the real estate by:
- 12 (A) mail, using a certificate of mailing; or
- 13 (B) personal service; or
- 14 (2) by mailing the certified statement to the ~~auditor~~ of state  
 15 **comptroller** for any real estate owned by the state or to the fiscal  
 16 officer of another municipality (as defined in IC 5-11-1-16) for  
 17 real estate owned by the municipality.
- 18 SECTION 365. IC 15-16-8-8, AS ADDED BY P.L.2-2008,  
 19 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2024]: Sec. 8. (a) This subsection applies to real estate owned  
 21 by the state. The ~~auditor~~ of state **comptroller** shall issue a warrant to  
 22 pay the amount set forth in the certified statement under section 6(a) of  
 23 this chapter for real estate owned by the state and shall charge the  
 24 appropriate fund for the amount.
- 25 (b) This subsection applies to real estate owned by a municipality  
 26 (as defined in IC 5-11-1-16) other than the township. The fiscal officer  
 27 of the municipality shall make the necessary appropriation from the  
 28 appropriate fund to pay the township the amount set forth in the  
 29 certified statement under section 6(a) of this chapter for real estate  
 30 owned by the municipality.
- 31 (c) This subsection applies to real estate that is exempt from  
 32 property taxation. The owner of the tax exempt real estate shall pay the  
 33 amount set forth in the certified statement under section 6(a) of this  
 34 chapter for the tax exempt real estate. If the owner of the tax exempt  
 35 real estate fails to pay the amount required by this chapter, the owner  
 36 is ineligible for the property tax exemption, and the department of local  
 37 government finance shall deny the property tax exemption for the real  
 38 estate.
- 39 SECTION 366. IC 15-17-10-14, AS ADDED BY P.L.2-2008,  
 40 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2024]: Sec. 14. All money received by the state veterinarian  
 42 under this chapter shall be reported to the ~~auditor~~ of state **comptroller**



1 at the end of each month or at another time prescribed by law, and at  
 2 the same time the state veterinarian shall deposit the entire amount of  
 3 the receipts with the treasurer of state for deposit in the state general  
 4 fund.

5 SECTION 367. IC 15-18-2-31, AS ADDED BY P.L.2-2008,  
 6 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 31. (a) The money for license fees and for  
 8 inspection fees as provided in this chapter shall be paid to the treasurer  
 9 of Purdue University. The Purdue University board of trustees shall  
 10 expend the collected fees, on proper vouchers to be filed with the  
 11 ~~auditor of state~~ **comptroller**, in meeting all necessary expenses in  
 12 carrying out this chapter, including the employment of inspectors,  
 13 traveling expenses of inspectors, expenses of issuing publications, and  
 14 glassware equipment, testing device, and factory inspection as provided  
 15 in this chapter.

16 (b) The treasurer's annual report to the governor must include a  
 17 classified report showing the total receipts and expenditures of all fees  
 18 received under this chapter.

19 SECTION 368. IC 16-18-2-182.5 IS REPEALED [EFFECTIVE  
 20 JULY 1, 2024]. ~~Sec. 182.5. "Hospital system", for purposes of~~  
 21 ~~IC 16-51-1, has the meaning set forth in IC 16-51-1-4.~~

22 SECTION 369. IC 16-18-2-187.9 IS ADDED TO THE INDIANA  
 23 CODE AS A **NEW** SECTION TO READ AS FOLLOWS  
 24 [EFFECTIVE JULY 1, 2024]: **Sec. 187.9. "Indiana nonprofit**  
 25 **hospital system", for purposes of IC 16-51-1, has the meaning set**  
 26 **forth in IC 16-51-1-4.**

27 SECTION 370. IC 16-18-2-199, AS AMENDED BY P.L.10-2020,  
 28 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2024]: Sec. 199. "Legend drug", for purposes of IC 16-42,  
 30 means a drug that is:

- 31 (1) subject to 21 U.S.C. 353(b)(1); or  
 32 (2) listed in the Prescription Drug Product List as:  
 33 (A) published in United States Department of Health and  
 34 Human Services Approved Drug Products with Therapeutic  
 35 Equivalence Evaluations, Tenth Edition, (1990); and  
 36 (B) revised in United ~~State States~~ Department of Health and  
 37 Human Services, Approved Drug Products with Therapeutic  
 38 Equivalence Evaluations, Cumulative Supplement to the Tenth  
 39 Edition, Number 10 (1990).

40 SECTION 371. IC 16-19-3-26, AS AMENDED BY P.L.257-2017,  
 41 SECTION 44, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 26. (a) The anatomical gift promotion fund is



1 established. The fund consists of amounts distributed to the fund by the  
2 ~~auditor of state~~ **comptroller** under IC 9-18.1-3-9.

3 (b) The treasurer of state shall invest the money in the fund not  
4 currently needed to meet the obligations of the fund in the same  
5 manner as other public funds are invested. Interest that accrues from  
6 these investments shall be deposited in the fund.

7 (c) The state department shall administer the fund. Any expenses  
8 incurred in administering the fund shall be paid from the fund.

9 (d) The money in the fund shall be distributed quarterly to the  
10 Indiana Donation Alliance Foundation and Donate Life Indiana for the  
11 purpose of implementing an organ, tissue, and marrow registry and to  
12 promote organ, tissue, and marrow donation. However, money in the  
13 fund may not be distributed under this subsection for any quarter of a  
14 year until the annual report for the previous year has been submitted  
15 under subsection (f).

16 (e) The Indiana Donation Alliance Foundation and Donate Life  
17 Indiana shall keep information regarding the identity of an individual  
18 who has indicated a desire to make an organ or tissue donation  
19 confidential.

20 (f) The Indiana Donation Alliance Foundation and Donate Life  
21 Indiana shall submit an annual audited report, including a list of all  
22 expenditures, to the:

- 23 (1) speaker of the house of representatives;
- 24 (2) president pro tempore of the senate;
- 25 (3) senate health and provider services committee; and
- 26 (4) house public health committee;

27 before February 1. The report must be in an electronic format under  
28 IC 5-14-6.

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

31 (h) This subsection applies if the Indiana Donation Alliance  
32 Foundation or Donate Life Indiana loses its status as an organization  
33 exempt from federal income taxation under Section 501(c)(3) of the  
34 Internal Revenue Code. The Indiana Donation Alliance Foundation and  
35 Donate Life Indiana shall report in an electronic format under  
36 IC 5-14-6 to the chairpersons of the senate standing committee, as  
37 determined by the president pro tempore of the senate, and the house  
38 standing committee, as determined by the speaker of the house of  
39 representatives, that have subject matter jurisdiction over health issues.  
40 The chairpersons shall review the report and recommend to the state  
41 department whether to continue distributions under subsection (d).

42 SECTION 372. IC 16-21-6-3, AS AMENDED BY P.L.203-2023,



1 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
2 JULY 1, 2024]: Sec. 3. (a) Each hospital shall file with the state  
3 department a report for the preceding fiscal year within one hundred  
4 twenty (120) days after the end of the hospital's fiscal year. For the  
5 filing of a report for 2022, the state department shall grant an extension  
6 of the time to file the report if the hospital shows good cause for the  
7 extension. The report must contain the following:

8 (1) A copy of the hospital's balance sheet, including a statement  
9 describing the hospital's total assets and total liabilities.

10 (2) A copy of the hospital's income statement.

11 (3) A statement of changes in financial position.

12 (4) A statement of changes in fund balance.

13 (5) Accountant notes pertaining to the report.

14 (6) A copy of the hospital's report required to be filed annually  
15 under 42 U.S.C. 1395g, and other appropriate utilization and  
16 financial reports required to be filed under federal statutory law.

17 (7) Net patient revenue and total number of paid claims, including  
18 providing the information as follows:

19 (A) The net patient revenue and total number of paid claims  
20 for inpatient services for:

21 (i) Medicare;

22 (ii) Medicaid;

23 (iii) commercial insurance, including inpatient services  
24 provided to patients participating in a fully-funded health  
25 insurance plan or a self-funded health insurance plan;

26 (iv) self-pay; and

27 (v) any other category of payer.

28 (B) The net patient revenue and total number of paid claims  
29 for outpatient services for:

30 (i) Medicare;

31 (ii) Medicaid;

32 (iii) commercial insurance, including outpatient services  
33 provided to patients participating in a fully-funded health  
34 insurance plan or a self-funded health insurance plan;

35 (iv) self-pay; and

36 (v) any other category of payer.

37 (C) The total net patient revenue and total number of paid  
38 claims for:

39 (i) Medicare;

40 (ii) Medicaid;

41 (iii) commercial insurance, including the total net patient  
42 revenue for services provided to patients participating in a



- 1 fully-funded health insurance plan or a self-funded health  
 2 insurance plan;  
 3 (iv) self-pay; and  
 4 (v) any other category of payer.
- 5 (8) Net patient revenue and total number of paid claims from  
 6 facility fees, including providing the information as follows:  
 7 (A) The net patient revenue and total number of paid claims  
 8 for inpatient services from facility fees for:  
 9 (i) Medicare;  
 10 (ii) Medicaid;  
 11 (iii) commercial insurance, including inpatient services from  
 12 facility fees provided to patients participating in a  
 13 fully-funded health insurance plan or a self-funded health  
 14 insurance plan;  
 15 (iv) self-pay; and  
 16 (v) any other category of payer.
- 17 (B) The net patient revenue and total number of paid claims  
 18 for outpatient services from facility fees for:  
 19 (i) Medicare;  
 20 (ii) Medicaid;  
 21 (iii) commercial insurance, including outpatient services  
 22 from facility fees provided to patients participating in a  
 23 fully-funded health insurance plan or a self-funded health  
 24 insurance plan;  
 25 (iv) self-pay; and  
 26 (v) any other category of payer.
- 27 (C) The total net patient revenue and total number of paid  
 28 claims from facility fees for:  
 29 (i) Medicare;  
 30 (ii) Medicaid;  
 31 (iii) commercial insurance, including the total net patient  
 32 revenue from facility fees provided ~~from facility fees~~ to  
 33 patients participating in a fully-funded health insurance plan  
 34 or a self-funded health insurance plan;  
 35 (iv) self-pay; and  
 36 (v) any other category of payer.
- 37 (9) Net patient revenue and total number of paid claims from  
 38 professional fees, including providing the information as follows:  
 39 (A) The net patient revenue and total number of paid claims  
 40 for inpatient services from professional fees for:  
 41 (i) Medicare;  
 42 (ii) Medicaid;





- 1 (iii) commercial insurance, including inpatient services from  
 2 professional fees provided to patients participating in a  
 3 fully-funded health insurance plan or a self-funded health  
 4 insurance plan;  
 5 (iv) self-pay; and  
 6 (v) any other category of payer.
- 7 (B) The net patient revenue and total number of paid claims  
 8 for outpatient services from professional fees for:  
 9 (i) Medicare;  
 10 (ii) Medicaid;  
 11 (iii) commercial insurance, including outpatient services  
 12 from professional fees provided to patients participating in  
 13 a fully-funded health insurance plan or a self-funded health  
 14 insurance plan;  
 15 (iv) self-pay; and  
 16 (v) any other category of payer.
- 17 (C) The total net patient revenue and total number of paid  
 18 claims from professional fees for:  
 19 (i) Medicare;  
 20 (ii) Medicaid;  
 21 (iii) commercial insurance, including the total net patient  
 22 revenue from professional fees provided to patients  
 23 participating in a fully-funded health insurance plan or a  
 24 self-funded health insurance plan;  
 25 (iv) self-pay; and  
 26 (v) any other category of payer.
- 27 (10) A statement including:  
 28 (A) Medicare gross revenue;  
 29 (B) Medicaid gross revenue;  
 30 (C) other revenue from state programs;  
 31 (D) revenue from local government programs;  
 32 (E) local tax support;  
 33 (F) charitable contributions;  
 34 (G) other third party payments;  
 35 (H) gross inpatient revenue;  
 36 (I) gross outpatient revenue;  
 37 (J) contractual allowance;  
 38 (K) any other deductions from revenue;  
 39 (L) charity care provided;  
 40 (M) itemization of bad debt expense; and  
 41 (N) an estimation of the unreimbursed cost of subsidized  
 42 health services.



- 1 (11) A statement itemizing donations.
- 2 (12) A statement describing the total cost of reimbursed and  
3 unreimbursed research.
- 4 (13) A statement describing the total cost of reimbursed and  
5 unreimbursed education separated into the following categories:
- 6 (A) Education of physicians, nurses, technicians, and other  
7 medical professionals and health care providers.
- 8 (B) Scholarships and funding to medical schools, and other  
9 postsecondary educational institutions for health professions  
10 education.
- 11 (C) Education of patients concerning diseases and home care  
12 in response to community needs.
- 13 (D) Community health education through informational  
14 programs, publications, and outreach activities in response to  
15 community needs.
- 16 (E) Other educational services resulting in education related  
17 costs.
- 18 (b) The information in the report filed under subsection (a) must be  
19 provided from reports or audits certified by an independent certified  
20 public accountant or by the state board of accounts.
- 21 (c) A hospital that fails to file the report required under subsection  
22 (a) by the date required shall pay to the state department a fine of one  
23 thousand dollars (\$1,000) per day for which the report is past due. A  
24 fine under this subsection shall be deposited into the payer affordability  
25 penalty fund established by IC 12-15-1-18.5.
- 26 (d) If a hospital submitted the hospital's report for 2022 before July  
27 1, 2023, the hospital must submit a revised report with the data set  
28 forth in subsection (a)(7) through (a)(9) before December 1, 2023. This  
29 subsection expires December 31, 2023.
- 30 SECTION 373. IC 16-21-10-18, AS ADDED BY P.L.205-2013,  
31 SECTION 214, IS AMENDED TO READ AS FOLLOWS  
32 [EFFECTIVE JULY 1, 2024]: Sec. 18. (a) A hospital shall pay to the  
33 office interest on any fee that is paid eleven (11) or more days after the  
34 payment date. The interest must be applied at the same rate as the rate  
35 determined under IC 12-15-21-3(6)(A).
- 36 (b) The office shall report to the state department of ~~health~~ each  
37 hospital that fails to pay the fee within one hundred twenty (120) days  
38 after the payment date. The state department shall do the following  
39 concerning a hospital described in this subsection:
- 40 (1) Notify the hospital that the hospital's license under IC 16-21  
41 will be revoked if the fee is not paid.
- 42 (2) Revoke the hospital's license under IC 16-21 if the hospital



1 fails to pay the fee. IC 4-21.5-3-8 and IC 4-21.5-4 apply to this  
2 subdivision.

3 SECTION 374. IC 16-32-3-1.5, AS AMENDED BY P.L.230-2023,  
4 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2024]: Sec. 1.5. (a) As used in this chapter, "service animal"  
6 refers to a dog or miniature horse individually trained to do work or  
7 perform tasks for the benefit of an individual with a disability.

8 SECTION 375. IC 16-35-1-6 IS AMENDED TO READ AS  
9 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The treasurer of  
10 state shall serve as the custodian of money that is received by the state  
11 from appropriations made by the United States Congress for the  
12 purpose of cooperating with the several states in the enforcement and  
13 administration of the federal Social Security Act.

14 (b) Under this chapter, the state department may administer the  
15 money received under subsection (a), and the treasurer of state may do  
16 the following:

- 17 (1) Receive the money.
- 18 (2) Pay the money into the proper account of the state general  
19 fund.
- 20 (3) Provide for the proper custody of the money.
- 21 (4) Make disbursements from the proper account on the order of  
22 the state department on which the warrant of the ~~auditor of state~~  
23 **comptroller** shall be issued.

24 SECTION 376. IC 16-41-21.2-4, AS ADDED BY P.L.125-2023,  
25 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
26 JULY 1, 2024]: Sec. 4. (a) Except as provided in subsection (c), the  
27 owner or operator having authority over a child care facility or  
28 preschool shall test the drinking water in the child care facility or  
29 preschool before January 1, 2026, to determine whether lead is present  
30 in the drinking water in a concentration that equals or exceeds the  
31 action level for lead.

32 (b) Drinking water testing required by this section must be  
33 performed in accordance with the lead sampling program for school  
34 buildings and child care facilities conducted by the Indiana finance  
35 authority.

36 (c) If the drinking water in a child care facility or preschool has been  
37 tested through a lead sampling program conducted by the Indiana  
38 finance authority, the owner or operator having authority over the child  
39 care facility or preschool is not required to test the drinking water in the  
40 child care facility or preschool before January 1, 2026, under  
41 subsection (a).

42 (d) If the testing of the drinking water in a child care facility or



1 preschool under this section indicates that the presence of lead in the  
 2 drinking water equals or exceeds the action level for lead, the owner or  
 3 operator having authority over the child care facility or preschool shall  
 4 take action to reduce the concentration of lead in the drinking water to  
 5 a level below the action level for lead by:

- 6 (1) eliminating the source of the lead in the drinking water; or
- 7 (2) installing a water filtration system that will reduce the level of  
 8 lead in the drinking water to a level below the action level for  
 9 lead.

10 (e) A water filtration system installed under subsection (d)(2) must  
 11 meet the following conditions, as applicable:

- 12 (1) If the system is a point-of-use water filtration system, it must  
 13 be certified by a certifying body accredited by a signatory to the  
 14 International Accreditation Forum Multilateral Recognition  
 15 Arrangement (~~IAFMA~~), (IAFMRA), such as the American  
 16 National Accreditation Board (ANAB), for drinking water  
 17 treatment units for lead reduction.

18 (2) If the system is a water treatment system on a drinking water  
 19 outlet, it must be third party certified:

- 20 (A) under NSF/ANSI 53 for lead reduction;
- 21 (B) under NSF/ANSI 42 for particulate reduction (Class 1); or
- 22 (C) under NSF/ANSI 58 for lead reduction.

23 (f) If the owner or operator of a child care facility or preschool  
 24 installs a water filtration system under subsection (d)(2), the owner or  
 25 operator shall:

- 26 (1) follow the manufacturer's instructions for the installation, use,  
 27 and maintenance of the water filtration system; and
- 28 (2) create and follow a maintenance schedule that identifies the  
 29 person responsible for the installation and maintenance of the  
 30 water filtration system.

31 (g) The environmental rules board shall, under IC 4-22-2 and  
 32 IC 13-14-9, adopt rules, including emergency rules adopted in the  
 33 manner provided by IC 4-22-2-37.1, concerning the ~~lead~~ action level  
 34 **for lead**. Rules adopted by the environmental rules board shall conform  
 35 with the forthcoming Lead and Copper Rule Improvements (LCRI)  
 36 being promulgated by the United States Environmental Protection  
 37 Agency. Notwithstanding IC 4-22-2-37.1(g), the emergency rules that  
 38 are adopted under this subsection and in the manner provided by  
 39 IC 4-22-2-37.1 expire on the date on which rules that supersede the  
 40 emergency rules are adopted by the board under this subsection and  
 41 IC 4-22-2-24 through IC 4-22-2-36.

42 SECTION 377. IC 16-41-44-5, AS ADDED BY P.L.201-2023,



1 SECTION 150, IS AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) An individual property owner  
 3 shall have the water tested through the local health department's water  
 4 testing program.

5 (b) If the local health department testing indicates further testing for  
 6 dioxin is necessary, the state department shall coordinate with the  
 7 property owner to obtain a water sample in the manner necessary for  
 8 dioxin testing and perform the ~~testings~~ **testing** in accordance with EPA  
 9 **federal Environmental Protection Agency** standards.

10 SECTION 378. IC 16-45-3-2 IS AMENDED TO READ AS  
 11 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The treasurer of  
 12 state is designated as the custodian of all money received by the state  
 13 from any appropriations made by the United States Congress for the  
 14 purpose of cooperating with the several states in promoting the welfare  
 15 and hygiene of maternity and infancy.

16 (b) The treasurer of state may receive and provide for the proper  
 17 custody of money received from the federal government under this  
 18 chapter. The treasurer of state may make disbursements from that  
 19 money upon the order of the state department and upon a warrant of the  
 20 ~~auditor of state~~ **comptroller**.

21 SECTION 379. IC 16-46-2-1 IS AMENDED TO READ AS  
 22 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. For the purpose of  
 23 preventing the introduction and spread of cholera and other contagious  
 24 and infectious diseases within Indiana, the governor may, at any time  
 25 the governor believes it proper and necessary, draw an order on the  
 26 ~~auditor of state~~ **comptroller**, subject to the limitation set forth in  
 27 section 4 of this chapter.

28 SECTION 380. IC 16-46-2-2 IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 2. The ~~auditor of state~~  
 30 **comptroller** shall issue to the governor a warrant on the state treasury  
 31 in the amount named in the order of the governor.

32 SECTION 381. IC 16-46-10-2.2, AS ADDED BY P.L.164-2023,  
 33 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 2.2. (a) This section applies for purposes of  
 35 funding beginning in the state fiscal year beginning July 1, 2023, and  
 36 in each state fiscal year thereafter.

37 (b) For purposes of this section, "SVI" means the federal Centers for  
 38 Disease Control and Prevention and the federal Agency for Toxic  
 39 Substances and Disease Registry social vulnerability index.

40 (c) In order for a local board of health to be eligible to receive  
 41 funding under this section, the following requirements must be met:

42 (1) The county executive must vote to accept additional funding



1 and to provide core public health services in the county described  
 2 in subsection (e).  
 3 (2) The county must provide a maintenance of effort each year  
 4 according to the following:  
 5 (A) In the first year a local board of health receives funds  
 6 under this section, the county shall distribute funds to the local  
 7 board of health in an amount that equals the average amount  
 8 of funds distributed to the local board of health by the county  
 9 in the immediately preceding three (3) years.  
 10 (B) In each year after the first year a local board of health  
 11 receives funds under this section, the county must provide an  
 12 amount of funding equal to the amount determined in the last  
 13 STEP of the following STEPS:  
 14 STEP ONE: Determine the amount of funding the local  
 15 board of health is eligible to receive under subsection  
 16 (d)(1)(A) for the year.  
 17 STEP TWO: Multiply the STEP ONE result by one and  
 18 twenty-five hundredths (1.25).  
 19 STEP THREE: Subtract the STEP ONE result from the  
 20 STEP TWO result.  
 21 (C) The local health funding provided by a county under  
 22 clauses (A) and (B) may only consist of funds attributable to  
 23 taxes and miscellaneous revenue that is deposited in the  
 24 county health fund, and may not include fees collected by the  
 25 local health department, federal funds, or private funds.  
 26 (3) The local board of health:  
 27 (A) shall ensure that the core public health services are  
 28 provided in the county in accordance with the financial report  
 29 required by subsection (f); and  
 30 (B) may employ:  
 31 (i) one (1) full-time public health nurse;  
 32 (ii) one (1) full-time or part-time school liaison; and  
 33 (iii) one (1) part-time preparedness employee.  
 34 A school liaison may be employed to partner with schools and  
 35 school nurses, upon the request of a school corporation, to  
 36 develop education programming concerning only nutrition,  
 37 physical activity, drug prevention, tobacco and nicotine  
 38 prevention and cessation, required school hearing and vision  
 39 screening, dental hygiene and oral health, and first aid training.  
 40 (d) Subject to subsection (f), and subject to state appropriations, the  
 41 amount of funding for which a local board of health is eligible under  
 42 this section is the sum of the following:



- 1 (1) A base amount equal to the greater of:  
 2 (A) twenty-six dollars (\$26) per capita; or  
 3 (B) in the case of a county having a population:  
 4 (i) greater than fifteen thousand (15,000), a minimum of  
 5 four hundred fifty thousand dollars (\$450,000);  
 6 (ii) greater than ten thousand (10,000), ~~but~~ **and** less than  
 7 fifteen thousand (15,000), a minimum of four hundred  
 8 thousand dollars (\$400,000); and  
 9 (iii) less than ten thousand (10,000), a minimum of three  
 10 hundred fifty thousand dollars (\$350,000).  
 11 (2) In the case of a county in the highest quartile SVI or an  
 12 average county life expectancy of more than two (2) years less  
 13 than the statewide average life expectancy, in addition to the  
 14 amount under subdivision (1), an additional five dollars (\$5) per  
 15 capita.  
 16 (3) In the case of a county in the second highest quartile SVI or an  
 17 average county life expectancy that is one (1) year or two (2)  
 18 years less than the statewide average life expectancy, in addition  
 19 to the amount under subdivision (1), an additional three dollars  
 20 (\$3) per capita.  
 21 (e) A county executive that votes to accept funding described in  
 22 subsection (d) shall, in collaboration with the local health board, do the  
 23 following:  
 24 (1) Collaborate with local entities to identify gaps in core public  
 25 health services within the county.  
 26 (2) Develop a health plan for the county.  
 27 (3) Prepare a budget, for approval by the county fiscal body, for  
 28 the use of additional funding provided under this section,  
 29 including determining which core public health services are to be  
 30 provided through contracts or grants with the additional funding  
 31 to local entities.  
 32 (f) Subject to section 3.5 of this chapter, before the first year that a  
 33 local board of health wishes to receive funding under this section, the  
 34 local board of health shall submit, not later than September 1, a  
 35 financial report to the state department with a proposed spending plan  
 36 and any additional information required by the state department.  
 37 Subject to section 3.5 of this chapter, not later than June 1 of each year  
 38 after the first year in which a local board of health receives funding  
 39 under this section, the local board of health shall submit a financial  
 40 report to the state department with an accounting of how funds were  
 41 spent the previous year, a proposed spending plan for the upcoming  
 42 year, and any additional information required by the state department.



1 The financial report must be in a manner prescribed by the state  
 2 department. The report shall be submitted to the state budget  
 3 committee each year. State budget committee review must occur prior  
 4 to the distribution of funding awards to counties provided under  
 5 subsections (e) and (h).

6 (g) The county fiscal body shall work with the local board of health  
 7 in the preparation and submission of a report required under subsection  
 8 (f).

9 (h) For counties with a city health department established under  
 10 IC 16-20-4-3, funding under this section shall be disbursed to the  
 11 county health department. The county fiscal body and the city fiscal  
 12 body shall, in good faith, enter into an interlocal agreement, in a  
 13 manner prescribed by the state department, to determine the amount of  
 14 funding to be disbursed to the city health department. The county  
 15 health department and the city health department shall submit a joint  
 16 plan to the state department that demonstrates the core public health  
 17 services that will be provided by each in serving the county.

18 (i) The county fiscal body may adopt an ordinance to allocate the  
 19 funds received under subsection (h). The ordinance must provide that  
 20 each local board of health in the county may receive an allocation of  
 21 funds received under this section. The county fiscal body shall file a  
 22 copy of the ordinance with the state department before May 1 of each  
 23 year.

24 (j) For counties that have an existing health department cooperative  
 25 that was formed by an interlocal cooperative agreement before  
 26 December 31, 2022, and as authorized by IC 36-1-7, funding under this  
 27 section shall be disbursed to the health department cooperative. The  
 28 health department cooperative shall follow the same rules and  
 29 guidelines that are required by the local board of health under this  
 30 section.

31 (k) Before funds may be used to hire or contract for the provision or  
 32 administration of core public health services, the local health  
 33 department shall post the position or contract to the public for at least  
 34 thirty (30) days.

35 (l) A county executive may vote to stop accepting funding under this  
 36 section at any time.

37 SECTION 382. IC 16-52-3-2, AS ADDED BY P.L.149-2023,  
 38 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 39 JULY 1, 2024]: Sec. 2. (a) Before a temporary health care services  
 40 agency may refer a health care personnel to a health care facility, the  
 41 temporary health care services agency shall do the following:

42 (1) Make inquiries concerning health care personnel, including





- 1 the following:
- 2 (A) Ensuring that the health care personnel meets the
- 3 licensing, certification, or registration requirements for the
- 4 profession for which the health care personnel is to be
- 5 referred.
- 6 (B) Determining if any discipline, such as revocation,
- 7 suspension, probation, or a fine, has been taken against the
- 8 health care personnel's license, certification, or registration,
- 9 including any license, certificate, or registration that is active,
- 10 inactive, retired, or expired, including in another state or
- 11 jurisdiction.
- 12 (2) Check all professional registries that the temporary health care
- 13 services agency has reason to believe contain information on the
- 14 health care personnel, including other states and jurisdictions.
- 15 (3) Comply with any federal or state statute or regulation
- 16 concerning the qualifications for a health care facility to engage
- 17 or employ the health care personnel, including performing:
- 18 (A) criminal background checks; and
- 19 (B) health screening or tests required by 410
- 20 IAC 16.2-3.1-14(t) and 410 IAC 16.2-5-1.4(f).
- 21 (b) A temporary health care services agency shall, not later than
- 22 seven (7) days of becoming aware, notify the state department and the
- 23 office of the attorney general in writing of any circumstance concerning
- 24 a health care personnel referred by the temporary health care ~~service~~
- 25 **services** agency that threatens the welfare, safety, or health of the
- 26 public, including the following:
- 27 (1) Diversion of a legend drug or controlled substance.
- 28 (2) Conviction of a crime, except traffic related misdemeanors
- 29 other than operating a motor vehicle under the influence of a drug
- 30 or alcohol.
- 31 (3) Abuse of a patient.
- 32 (4) Engagement in sexual contact with a patient.
- 33 (5) Disciplinary action in another state or jurisdiction.
- 34 (6) A violation of the health care personnel's standard of practice
- 35 set forth in IC 25-1-9-4.
- 36 SECTION 383. IC 16-52-4-2, AS ADDED BY P.L.149-2023,
- 37 SECTION 18, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 38 JULY 1, 2024]: Sec. 2. (a) The state department may issue an order of
- 39 compliance, impose a civil penalty, or refuse to issue a registration to
- 40 a temporary health care services agency or a person that owns or
- 41 operates a temporary health care services agency for any of the
- 42 following reasons:



- 1 (1) Failing to obtain or maintain a registration as required by this  
 2 article.  
 3 (2) Violating a provision of this article.  
 4 (3) Failing to take immediate action to remedy a violation of this  
 5 article.  
 6 (4) Engaging in fraud or deceit in obtaining or attempting to  
 7 obtain a registration.  
 8 (5) Lending the temporary health care ~~service~~ **services** agency's  
 9 registration to another person.  
 10 (6) Enabling another person to manage or operate the temporary  
 11 health care services agency that is not subject to the temporary  
 12 health care ~~service~~ **services** agency's registration.  
 13 (7) Using the temporary health care ~~service~~ **services** agency  
 14 registration of another person or in any way knowingly aiding or  
 15 abetting the improper granting of a registration.  
 16 (8) Violating an order previously issued by the state department  
 17 in a disciplinary matter.  
 18 (9) Continuing operating a temporary health care services agency  
 19 after June 30, 2023, without complying with this article.  
 20 (10) Engaging in fraud or deception of those seeking employment  
 21 or of a health care facility.  
 22 (11) Billing a health care facility with fees, charges, and  
 23 commissions for health care personnel in excess of the schedule  
 24 of fees, charges, and commissions submitted by the temporary  
 25 health care services agency to the state department.  
 26 (12) Violating any other rules adopted by the state department  
 27 under IC 4-22-2 that specify a requirement that must be met by a  
 28 temporary health care services agency in order to be registered  
 29 under this article.  
 30 (b) The state department may impose any of the following for a  
 31 violation of subsection (a):  
 32 (1) Deny the application for a registration or renewal of a  
 33 registration under this article.  
 34 (2) Revoke, suspend, restrict, or otherwise limit a registration  
 35 under this article.  
 36 (3) Impose a civil penalty of not more than five thousand dollars  
 37 (\$5,000) for each incident in which a temporary health care  
 38 services agency engages in conduct prohibited under subsection  
 39 (a).  
 40 (4) Stay enforcement of any revocation, suspension, restriction, or  
 41 other limitation under subdivision (2) or any other discipline and  
 42 place the temporary health care services agency on probation with



1 the state department having the right to ~~vacation~~ **vacate** the  
 2 probationary order for noncompliance with provisions under this  
 3 article.

4 SECTION 384. IC 20-19-2-18, AS AMENDED BY P.L.234-2007,  
 5 SECTION 88, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 18. (a) The treasurer of state is designated as the  
 7 custodian for career and technical education.

8 (b) The treasurer of state shall do the following:  
 9 (1) Receive money paid to the state from the United States  
 10 treasury under the act of Congress described in section 17 of this  
 11 chapter.  
 12 (2) Pay the money described in subdivision (1), upon the warrant  
 13 of the ~~auditor of state~~ **comptroller**, when the money is certified  
 14 by the state board.

15 SECTION 385. IC 20-20-48-8, AS ADDED BY P.L.202-2023,  
 16 SECTION 17, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 8. (a) The department, in consultation with the  
 18 commission for higher education, shall approve teacher education  
 19 courses or programs that meet the criteria established under subsection  
 20 (b).

21 (b) The department may only approve a teacher education course or  
 22 program under subsection (a) that:

23 (1) is designed to:  
 24 (A) engage teachers with approved postsecondary educational  
 25 institutions and employers for the purpose of connecting daily  
 26 classroom lessons with innovations in workplace practices and  
 27 postsecondary education research; **and**  
 28 (B) improve a teacher's:  
 29 (i) content area knowledge; and  
 30 (ii) familiarity with the application of the content area in  
 31 postsecondary education research and the workplace;

32 (2) is offered:  
 33 (A) by an approved postsecondary educational institution;  
 34 (B) by an employer; or  
 35 (C) jointly, by an approved postsecondary educational  
 36 institution and employer; and  
 37 (3) meets any other requirements established by the department.

38 SECTION 386. IC 20-23-18-3, AS AMENDED BY P.L.201-2023,  
 39 SECTION 152, AND AS AMENDED BY P.L.234-2023, SECTION 1,  
 40 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 41 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Except as provided in  
 42 subsection (c), the Muncie Community school corporation is subject to



- 1 all applicable federal and state laws.
- 2 (b) If a provision of this chapter conflicts with any other law,  
3 including IC 20-23-4, the provision in this chapter controls.
- 4 (c) Notwithstanding subsection (a), to provide all administrative and  
5 academic flexibility to implement innovative strategies, the Muncie  
6 Community school corporation is subject only to the following IC 20  
7 and IC 22 provisions:
- 8 (1) IC 20-26-5-10 (criminal history).
- 9 (2) *IC 20-26-12-1 (curricular material purchase and provision;  
10 public school students).*
- 11 (3) *IC 20-26-12-2 (curricular material purchase and rental).*
- 12 ~~(2)~~ **(4)** *IC 20-26-21 (personal analyses, evaluations, or surveys  
13 by third party vendors).*
- 14 ~~(4)~~ ~~(3)~~ **(5)** IC 20-28-5-8 (conviction of certain felonies or  
15 misdemeanors; notice and hearing; permanent revocation of  
16 license; data base of school employees who have been reported).
- 17 ~~(5)~~ ~~(4)~~ **(6)** IC 20-28-10-17 (school counselor immunity).
- 18 ~~(6)~~ ~~(5)~~ **(7)** IC 20-29 (collective bargaining) to the extent required  
19 by subsection (e).
- 20 ~~(7)~~ ~~(6)~~ **(8)** IC 20-30-3-2 and IC 20-30-3-4 (patriotic  
21 commemorative observances).
- 22 ~~(8)~~ ~~(7)~~ **(9)** The following:
- 23 (A) IC 20-30-5-0.5 (display of the United States flag; Pledge  
24 of Allegiance).
- 25 (B) IC 20-30-5-1, IC 20-30-5-2, and IC 20-30-5-3 (the  
26 constitutions of Indiana and the United States; writings,  
27 documents, and records of American history or heritage).
- 28 (C) IC 20-30-5-4 (system of government; American history).
- 29 (D) IC 20-30-5-5 (morals instruction).
- 30 (E) IC 20-30-5-6 (good citizenship instruction).
- 31 ~~(9)~~ ~~(8)~~ **(10)** IC 20-32-4, concerning graduation requirements.
- 32 ~~(10)~~ ~~(9)~~ **(11)** IC 20-32-5.1, concerning the Indiana's Learning  
33 Evaluation Assessment Readiness Network (ILEARN) program.
- 34 ~~(11)~~ ~~(10)~~ **(12)** IC 20-32-8.5 (IRead3).
- 35 ~~(12)~~ ~~(11)~~ **(13)** IC 20-33-2 (compulsory school attendance).
- 36 ~~(13)~~ ~~(12)~~ **(14)** IC 20-33-8-16 (firearms, ~~and~~ deadly weapons, *or  
37 destructive devices*).
- 38 ~~(14)~~ ~~(13)~~ **(15)** IC 20-33-8-19, IC 20-33-8-21, and IC 20-33-8-22  
39 (student due process and judicial review).
- 40 ~~(15)~~ ~~(14)~~ **(16)** IC 20-33-7 (parental access to education records).
- 41 ~~(16)~~ ~~(15)~~ **(17)** IC 20-33-9 (reporting of student violations of law).
- 42 ~~(17)~~ ~~(16)~~ **(18)** IC 20-34-3 (health and safety measures).



- 1 ~~(18)~~ ~~(17)~~ **(19)** IC 20-35 (concerning special education).  
 2 ~~(19)~~ ~~(18)~~ **(20)** IC 20-39 (accounting and financial reporting  
 3 procedures).  
 4 ~~(20)~~ ~~(19)~~ **(21)** IC 20-40 (government funds and accounts).  
 5 ~~(21)~~ ~~(20)~~ **(22)** IC 20-41 (extracurricular funds and accounts).  
 6 ~~(22)~~ ~~(21)~~ **(23)** IC 20-42 (fiduciary funds and accounts).  
 7 ~~(23)~~ ~~(22)~~ **(24)** IC 20-42.5 (allocation of expenditures to student  
 8 instruction and learning).  
 9 ~~(24)~~ ~~(23)~~ **(25)** IC 20-43 (state tuition support).  
 10 ~~(25)~~ ~~(24)~~ **(26)** IC 20-44 (property tax levies).  
 11 ~~(26)~~ ~~(25)~~ **(27)** IC 20-46 (levies other than general fund levies).  
 12 ~~(27)~~ ~~(26)~~ **(28)** IC 20-47 (related entities; holding companies; lease  
 13 agreements).  
 14 ~~(28)~~ ~~(27)~~ **(29)** IC 20-48 (borrowing and bonds).  
 15 ~~(29)~~ ~~(28)~~ **(30)** IC 20-49 (state management of common school  
 16 funds; state advances and loans).  
 17 ~~(30)~~ ~~(29)~~ **(31)** IC 20-50 (concerning homeless children and foster  
 18 care children).  
 19 ~~(31)~~ ~~(30)~~ **(32)** IC 22-2-18, before its expiration on June 30, 2021  
 20 (limitation on employment of minors).

21 (d) The Muncie Community school corporation is subject to  
 22 required audits by the state board of accounts under IC 5-11-1-9.

23 (e) Except to the extent required under a collective bargaining  
 24 agreement entered into before July 1, 2018, the Muncie Community  
 25 school corporation is not subject to IC 20-29 unless the school  
 26 corporation voluntarily recognizes an exclusive representative under  
 27 IC 20-29-5-2. If the school corporation voluntarily recognizes an  
 28 exclusive representative under IC 20-29-5-2, the school corporation  
 29 may authorize a school within the corporation to opt out of bargaining  
 30 allowable subjects or discussing discussion items by specifying the  
 31 excluded items on the notice required under IC 20-29-5-2(b). The  
 32 notice must be provided to the education employment relations board  
 33 at the time the notice is posted.

34 SECTION 387. IC 20-24-12-12, AS ADDED BY P.L.91-2011,  
 35 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2024]: Sec. 12. The department shall withhold the amount of  
 37 the balance of the loan due in a year on a loan made under this chapter  
 38 from state tuition support distributions that would otherwise be made  
 39 in the year to the charter school. To the extent possible, the department  
 40 shall withhold an equal amount from each installment of state tuition  
 41 support distributed to the charter school. Withheld amounts reduce the  
 42 balance of the loan of the charter school. The ~~auditor~~ of state



- 1 **comptroller** shall transfer withheld amounts to the fund.
- 2 SECTION 388. IC 20-25.7-5-2, AS AMENDED BY P.L.201-2023,  
3 SECTION 159, AND AS AMENDED BY P.L.246-2023, SECTION  
4 31, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
5 [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The board may enter into an  
6 agreement with an organizer to reconstitute an eligible school as a  
7 participating innovation network charter school or to establish a  
8 participating innovation network charter school at a location selected  
9 by the board within the boundary of the school corporation.  
10 Notwithstanding IC 20-26-7.1, a participating innovation network  
11 charter school may be established within a vacant school building.
- 12 (b) The terms of the agreement entered into between the board and  
13 an organizer must specify the following:
- 14 (1) A statement that the organizer authorizes the department to  
15 include the charter school's performance assessment results under  
16 IC 20-31-8 when calculating the school corporation's performance  
17 assessment under rules adopted by the state board.
- 18 (2) The amount of state funding, including tuition support (if the  
19 participating innovation network charter school is treated in the  
20 same manner as a school operated by the school corporation  
21 under subsection (d)(2)), and money levied as property taxes that  
22 will be distributed by the school corporation to the organizer.
- 23 (3) The performance goals and accountability metrics agreed  
24 upon for the charter school in the charter agreement between the  
25 organizer and the authorizer.
- 26 (4) *For an agreement entered into or renewed after June 30,*  
27 *2023, the process the board is required to follow in determining*  
28 *whether to renew the agreement.*
- 29 (c) If an organizer and the board enter into an agreement under  
30 subsection (a), the organizer and the board shall notify the department  
31 that the agreement has been made under this section within thirty (30)  
32 days after the agreement is entered into.
- 33 (d) Upon receipt of the notification under subsection (c), for school  
34 years starting after the date of the agreement:
- 35 (1) the department shall include the participating innovation  
36 network charter school's performance assessment results under  
37 IC 20-31-8 when calculating the school corporation's performance  
38 assessment under rules adopted by the state board;
- 39 (2) the department shall treat the participating innovation network  
40 charter school in the same manner as a school operated by the  
41 school corporation when calculating the total amount of state  
42 funding to be distributed to the school corporation unless



1 subsection (e) applies; and

2 (3) if requested by a participating innovation network charter  
3 school that reconstitutes an eligible school, the department may  
4 use student growth as the state board's exclusive means to  
5 determine the innovation network charter school's category or  
6 designation of school improvement under 511 IAC 6.2-10-10 for  
7 a period of three (3) years. Beginning with the 2019-2020 school  
8 year, the department may not use student growth as the state  
9 board's exclusive means to determine an innovation network  
10 charter school's category or designation of school improvement.

11 This subdivision expires July 1, 2023.

12 (e) If a participating innovation network school was established  
13 before January 1, 2016, and for the current school year has a  
14 complexity index that is greater than the complexity index for the  
15 school corporation that the innovation network school has contracted  
16 with, the innovation network school shall be treated as a charter school  
17 for purposes of determining tuition support. This subsection expires  
18 June 30, ~~2023~~ 2025.

19 *(f) If the board or organizer fails to follow the process described in*  
20 *subsection (b)(4), the board or organizer may appeal to the state*  
21 *board. The state board shall hear the appeal in a public meeting and*  
22 *ensure that the board or organizer follows the renewal process*  
23 *specified in the agreement. The board may not terminate an agreement*  
24 *until the board has provided evidence to the state board that the board*  
25 *has complied with the renewal process specified in the agreement. The*  
26 *state board shall issue a decision on an appeal under this subsection*  
27 *not later than sixty (60) days after the date the board or organizer*  
28 *submitted the appeal to the state board.*

29 *(g) If an administrative fee is included in an agreement entered into*  
30 *or renewed after June 30, 2023, under this section, the fee may not*  
31 *exceed one percent (1%) of the total amount of state tuition support*  
32 *that is distributed to the school corporation based on the participating*  
33 *innovation network charter school's student enrollment.*

34 SECTION 389. IC 20-26-5-10, AS AMENDED BY P.L.110-2023,  
35 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
36 JULY 1, 2024]: Sec. 10. (a) This section applies to a:

- 37 (1) school corporation;  
38 (2) charter school; or  
39 (3) nonpublic school that employs one (1) or more employees.

40 (b) A school corporation, a charter school, and a nonpublic school  
41 shall adopt a policy concerning criminal history information for  
42 individuals who:



- 1 (1) apply for:
- 2 (A) employment with the school corporation, charter school,
- 3 or nonpublic school; or
- 4 (B) employment with an entity with which the school
- 5 corporation, charter school, or nonpublic school contracts for
- 6 services;
- 7 (2) seek to enter into a contract to provide services to the school
- 8 corporation, charter school, or nonpublic school; or
- 9 (3) are employed by an entity that seeks to enter into a contract to
- 10 provide services to the school corporation, charter school, or
- 11 nonpublic school;
- 12 if the individuals are likely to have direct, ongoing contact with
- 13 children within the scope of the individuals' employment.
- 14 (c) Except as provided in subsections (f) and (g), a school
- 15 corporation, a charter school, and a nonpublic school shall administer
- 16 a policy adopted under this section uniformly for all individuals to
- 17 whom the policy applies.
- 18 (d) A policy adopted under this section must require that the school
- 19 corporation, charter school, or nonpublic school conduct an expanded
- 20 criminal history check concerning each applicant for employment who
- 21 is likely to have direct, ongoing contact with children within the scope
- 22 of the individual's employment before or not later than thirty (30) days
- 23 after the start date of the applicant's employment by the school
- 24 corporation, charter school, or nonpublic school. If a vendor providing
- 25 an expanded criminal history check offers more than one (1) type of
- 26 expanded criminal history check, the policy shall require that the
- 27 school corporation, charter school, or nonpublic school evaluate all
- 28 available types of criminal history ~~check~~ **checks** and determine whether
- 29 a more comprehensive expanded criminal history check would better
- 30 protect the students.
- 31 (e) A policy adopted under this section:
- 32 (1) must require that the school corporation, charter school, or
- 33 nonpublic school conduct an Indiana expanded child protection
- 34 index check; and
- 35 (2) may require that the school corporation, charter school, or
- 36 nonpublic school conduct an expanded child protection index
- 37 check in other states;
- 38 concerning each applicant for employment who is likely to have direct,
- 39 ongoing contact with children within the scope of the individual's
- 40 employment. An Indiana expanded child protection index check must
- 41 be completed before or not later than sixty (60) days after the start date
- 42 of the applicant's employment by the school corporation, charter





- 1 school, or nonpublic school.
- 2 (f) A policy adopted under this section must state that the school  
3 corporation, charter school, or nonpublic school requires an expanded  
4 criminal history check concerning an employee of the school  
5 corporation, charter school, or nonpublic school who is likely to have  
6 direct, ongoing contact with children within the scope of the  
7 employee's employment. The checks must be conducted every five (5)  
8 years. A school corporation, charter school, or nonpublic school may  
9 adopt a policy to require an employee to obtain an expanded child  
10 protection index check every five (5) years.
- 11 (g) In implementing subsection (f), and subject to subsection (j), a  
12 school corporation, charter school, or nonpublic school may update the  
13 checks required under subsection (f) for employees who are employed  
14 by the school corporation, charter school, or nonpublic school as of  
15 July 1, 2017, over a period not to exceed five (5) years by annually  
16 conducting updated expanded criminal history checks and expanded  
17 child protection index checks for at least one-fifth (1/5) of the number  
18 of employees who are employed by the school corporation, charter  
19 school, or nonpublic school on July 1, 2017.
- 20 (h) An applicant or employee may be required to provide a written  
21 consent for the school corporation, charter school, or nonpublic school  
22 to request an expanded criminal history check and an expanded child  
23 protection index check concerning the individual before the  
24 individual's employment by the school corporation, charter school, or  
25 nonpublic school. The school corporation, charter school, or nonpublic  
26 school may require the individual to provide a set of fingerprints and  
27 pay any fees required for the expanded criminal history check and  
28 expanded child protection index check. Each applicant for employment  
29 or employee described in subsection (f) may be required:
- 30 (1) at the time the individual applies or updates an expanded  
31 criminal history check under subsection (f); or
- 32 (2) while an expanded criminal history check or expanded child  
33 protection index check is being conducted;
- 34 to answer questions concerning the individual's expanded criminal  
35 history check and expanded child protection index check. The failure  
36 to answer honestly questions asked under this subsection is grounds for  
37 termination of the employee's employment.
- 38 (i) An applicant is responsible for all costs associated with obtaining  
39 the expanded criminal history check and expanded child protection  
40 index check unless the school corporation, charter school, or nonpublic  
41 school agrees to pay the costs. A school corporation, charter school, or  
42 nonpublic school may agree to pay the costs associated with obtaining



1 an expanded criminal history background check for an employee. An  
 2 employee of a school corporation, charter school, or nonpublic school  
 3 may not be required to pay the costs of an expanded child protection  
 4 index check.

5 (j) An applicant or employee may not be required by a school  
 6 corporation, charter school, or nonpublic school to obtain an expanded  
 7 criminal history check more than one (1) time during a five (5) year  
 8 period. However, a school corporation, charter school, or nonpublic  
 9 school may obtain an expanded criminal history check or an expanded  
 10 child protection index check at any time if the school corporation,  
 11 charter school, or nonpublic school has reason to believe that the  
 12 applicant or employee:

13 (1) is the subject of a substantiated report of child abuse or  
 14 neglect; or

15 (2) has been charged with or convicted of a crime listed in section  
 16 11.2(b) of this chapter or IC 20-28-5-8(c).

17 (k) As used in this subsection, "offense requiring license revocation"  
 18 means an offense listed in IC 20-28-5-8(c). A policy adopted under this  
 19 section must prohibit a school corporation, charter school, or nonpublic  
 20 school from:

21 (1) hiring;

22 (2) continuing the employment of;

23 (3) contracting with; or

24 (4) continuing to contract with;

25 a person who has been convicted of an offense requiring license  
 26 revocation, unless the conviction has been reversed, vacated, or set  
 27 aside on appeal.

28 (l) Information obtained under this section must be used in  
 29 accordance with law.

30 SECTION 390. IC 20-26-5-40, AS ADDED BY P.L.207-2021,  
 31 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2024]: Sec. 40. (a) This section applies to a student  
 33 identification card issued to a student after June 30, 2022:

34 (1) by a public school, including a charter school; and

35 (2) to each student of a school described in subdivision (1) who  
 36 is in grade 6, 7, 8, 9, 10, 11, or 12.

37 (b) If a school issues a student identification card to a student, the  
 38 school shall include on the student identification card the following:

39 (1) Except as provided under subsection (c), the 9-8-8 crisis  
 40 hotline.

41 (2) A local, state, or national human trafficking hotline telephone  
 42 number that provides support twenty-four (24) hours a day, seven



- 1 (7) days a week.
- 2 (3) A local, state, or national sexual assault hotline telephone
- 3 number that provides support twenty-four (24) hours a day, seven
- 4 (7) days a week.
- 5 (4) A local, state, or national teen dating violence hotline
- 6 telephone number that provides support twenty-four (24) hours a
- 7 day, seven (7) days a week.
- 8 (5) If a hotline specified in subdivisions (1) through (4) is capable
- 9 of receiving a text message, the information to text the hotline.
- 10 (c) If the 9-8-8 crisis hotline is not in operation at the time a school
- 11 issues a student identification card, the school shall include a local,
- 12 state, or national suicide prevention hotline telephone number on the
- 13 student identification card. However, if the 9-8-8 crisis hotline
- 14 becomes operational at a later date, the school shall include the 9-8-8
- 15 crisis hotline on all student identification cards issued by the school
- 16 after the 9-8-8 crisis hotline is in operation.
- 17 (d) A school may include the information described in subsections
- 18 (b) and (c) on a student identification card by:
- 19 (1) printing the information on the student identification card; or
- 20 (2) affixing on the student identification card a sticker with the
- 21 information printed on the sticker.
- 22 ~~(e) Before December 1, 2021, the Indiana criminal justice institute~~
- 23 ~~(established under IC 5-2-6-3) shall submit a report to the legislative~~
- 24 ~~council with recommendations for the best telephone numbers;~~
- 25 ~~including any available texting options; to list on a student~~
- 26 ~~identification card for students to access support and resources to~~
- 27 ~~address suicide prevention, human trafficking, teen dating violence,~~
- 28 ~~and sexual assault. This report must consider the scope of services that~~
- 29 ~~will be offered by the 9-8-8 crisis hotline and must be submitted in an~~
- 30 ~~electronic format under IC 5-14-6. This subsection expires January 1,~~
- 31 ~~2022.~~
- 32 SECTION 391. IC 20-26-13-5, AS AMENDED BY P.L.160-2023,
- 33 SECTION 2, AND BY P.L.188-2023, SECTION 2, IS AMENDED TO
- 34 READ AS FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) As
- 35 used in this chapter, "graduation" means the successful completion by
- 36 a student of:
- 37 (1) a sufficient number of academic credits, or the equivalent of
- 38 academic credits; and
- 39 (2) the graduation examination (before July 1, 2022), a
- 40 postsecondary readiness competency established by the state
- 41 board under IC 20-32-4-1.5(c), or a waiver process required under
- 42 IC 20-32-3 through IC 20-32-5.1;



1 resulting in the awarding of an Indiana diploma or an ~~alternative~~  
2 **alternante** diploma described in IC 20-32-4-14.

3 (b) The term does not include the granting of a general educational  
4 development diploma under IC 20-20-6 (before its repeal) or  
5 IC 22-4.1-18.

6 SECTION 392. IC 20-28-11.5-9, AS AMENDED BY P.L.200-2023,  
7 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
8 JULY 1, 2024]: Sec. 9. (a) The principal of a school in a school  
9 corporation shall report in the aggregate the results of staff  
10 performance evaluations for the school for the previous school year to  
11 the superintendent and the governing body for the school corporation  
12 before August 15 of each year on the schedule determined by the  
13 governing body. The report must be presented in a public meeting of  
14 the governing body. Before presentation to the governing body, the  
15 superintendent of the school corporation shall discuss the report of  
16 completed evaluations with the teachers. This discussion is not subject  
17 to the open door law (IC 5-14-1.5). The report of completed evaluations  
18 is not subject to bargaining.

19 (b) A school corporation annually shall provide the disaggregated  
20 results of staff performance evaluations by teacher identification  
21 numbers to the department:

22 (1) after completing the presentations required under subsection

23 (a) for all schools for the school corporation; and

24 (2) before November 15 of that year.

25 Before November 15 of each year, each charter school (including a  
26 virtual charter school) shall provide the disaggregated results of staff  
27 performance evaluations by teacher identification numbers to the  
28 department.

29 (c) Not before the beginning of the second semester (or the  
30 equivalent) of the school year and not later than August 1 of each year,  
31 the principal at each school described in subsection (b) shall complete  
32 a survey that provides information regarding the principal's assessment  
33 of the quality of instruction by each particular teacher preparation  
34 program located in Indiana for teachers employed at the school who  
35 initially received their teaching license in Indiana in the previous two  
36 (2) years. The survey shall be adopted by the state board and prescribed  
37 on a form developed not later than July 30, 2016, by the department  
38 that is aligned with the matrix system established under  
39 IC 20-28-3-1(i). The school shall provide the surveys to the department  
40 in a manner prescribed by the department. The department shall  
41 compile the information contained in the surveys, broken down by each  
42 teacher preparation program located in Indiana. The department shall



1 include information relevant to a particular teacher preparation  
 2 program located in Indiana in the department's report under subsection  
 3 (f).

4 (d) During the second semester (or the equivalent) of the school  
 5 year and not later than August 1 of each year, each teacher employed  
 6 by a school described in subsection (b) in Indiana who initially  
 7 received a teacher's license in Indiana in the previous three (3) years  
 8 shall complete a form after the teacher completes the teacher's initial  
 9 year teaching at a particular school. The information reported on the  
 10 form must:

- 11 (1) provide the year in which the teacher was hired by the school;
- 12 (2) include the name of the teacher preparation program that
- 13 recommended the teacher for an initial license;
- 14 (3) describe subjects taught by the teacher;
- 15 (4) provide the location of different teaching positions held by the
- 16 teacher since the teacher initially obtained an Indiana teaching
- 17 license;
- 18 (5) provide a description of any mentoring the teacher has
- 19 received while teaching in the teacher's current teaching position;
- 20 (6) describe the teacher's current licensure status; and
- 21 (7) include an assessment by the teacher of the quality of
- 22 instruction of the teacher preparation program in which the
- 23 teacher participated.

24 The form shall be prescribed by the department. The forms shall be  
 25 submitted to the department in a manner prescribed by the department.  
 26 Upon receipt of the information provided in this subsection, the  
 27 department shall compile the information contained in the forms and  
 28 include an aggregated summary of the report on the department's  
 29 ~~Internet web site:~~ **website**.

30 (e) Before December 15 of each year, the department shall report  
 31 the results of staff performance evaluations in the aggregate to the state  
 32 board, and to the public via the department's ~~Internet web site~~ **website**  
 33 for:

- 34 (1) the aggregate of certificated employees of each school and
- 35 school corporation;
- 36 (2) the aggregate of graduates of each teacher preparation
- 37 program in Indiana;
- 38 (3) for each school described in subsection (b), the annual rate of
- 39 retention for certificated employees for each school within the
- 40 charter school or school corporation; and
- 41 (4) the aggregate results of staff performance evaluations for each
- 42 category described in ~~section 4(c)(3)~~ **section 4(b)** of this chapter.



- 1           In addition to the aggregate results, the results must be broken  
2           down:
- 3           (A) by the content area of the initial teacher license received  
4           by teachers upon completion of a particular teacher  
5           preparation program; or  
6           (B) as otherwise requested by a teacher preparation program,  
7           as approved by the state board.
- 8           (f) Beginning November 1, 2016, and before September 1 of each  
9           year thereafter, the department shall report to each teacher preparation  
10          program in Indiana for teachers with three (3) or fewer years of  
11          teaching experience:
- 12          (1) information from the surveys relevant to that particular teacher  
13          education program provided to the department under subsection  
14          (c);  
15          (2) information from the forms relevant to that particular teacher  
16          preparation program compiled by the department under  
17          subsection (d); and  
18          (3) the results from the most recent school year for which data are  
19          available of staff performance evaluations for each category  
20          described in ~~section 4(c)(3)~~ **section 4(b)** of this chapter with three  
21          (3) or fewer years of teaching experience for that particular  
22          teacher preparation program. The report to the teacher preparation  
23          program under this subdivision shall be in the aggregate form and  
24          shall be broken down by the teacher preparation program that  
25          recommended an initial teaching license for the teacher.
- 26          SECTION 393. IC 20-30-5.6-5, AS ADDED BY P.L.202-2023,  
27          SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28          JULY 1, 2024]: Sec. 5. (a) Except as provided in subsections (c)  
29          through (f), during each school year, a student who is:
- 30          (1) enrolled in a school; and  
31          (2) in ~~grades 11 and 12~~; **grade 11 or 12**;
- 32          shall meet with at least one (1) approved postsecondary educational  
33          institution, intermediary, employer, or labor organization for not less  
34          than thirty (30) minutes to discuss current and future career  
35          opportunities and the necessary education levels for various careers.
- 36          (b) In advance of the meeting required under subsection (a), the  
37          student shall select, from the list prepared under IC 21-18-19-1 or from  
38          a list of approved postsecondary educational institutions maintained by  
39          the student's school, at least one (1) approved postsecondary  
40          educational institution, intermediary, employer, or labor organization  
41          with which to meet.
- 42          (c) The parent of a student or an emancipated student may opt out



- 1 of the meeting required under subsection (a).
- 2 (d) If a school determines that no approved postsecondary  
3 educational institutions, intermediaries, employers, or labor  
4 organizations are willing to meet with students under subsection (a),  
5 the school may submit to the commission for higher education a written  
6 request to waive the meeting requirement.
- 7 (e) The meeting requirement under subsection (a) does not apply to  
8 a student who is participating in a program approved by the student's  
9 school in which the student:
- 10 (1) works for an employer or labor organization for part of regular  
11 school hours; and
- 12 (2) attends school for part of regular school hours.
- 13 (f) The meeting requirement under subsection (a) does not apply to  
14 students who receive career coaching services through the career  
15 coaching grant under IC 21-18-20.
- 16 (g) An intermediary, employer, or labor organization may hold a  
17 meeting described in subsection (a) with not more than five (5)  
18 students at one (1) time.
- 19 SECTION 394. IC 20-31-8-4.6, AS AMENDED BY P.L.246-2023,  
20 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2024]: Sec. 4.6. (a) If a school corporation or a charter school  
22 enters into an agreement with an eligible school (as defined in  
23 IC 20-51-1-4.7) to provide dropout recovery educational services for  
24 an at-risk student who is enrolled at a public school, the student:
- 25 (1) may not be included in the calculation of the public school's:  
26 (A) category or designation of school performance; and  
27 (B) graduation rate; ~~calculation~~; and
- 28 (2) shall be included in the eligible school's graduation rate  
29 calculation.
- 30 (b) The state board shall adopt rules under IC 4-22-2 and any  
31 guidelines necessary to carry out this section.
- 32 SECTION 395. IC 20-31-8-5.5, AS AMENDED BY P.L.201-2023,  
33 SECTION 170, AND AS AMENDED BY P.L.171-2023, SECTION 4,  
34 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
35 [EFFECTIVE JULY 1, 2024]: Sec. 5.5. (a) Not later than July 1, 2024,  
36 the state board shall do the following:
- 37 (1) Establish a compilation of longitudinal data indicating school  
38 performance success in various selected and enumerated program  
39 areas.
- 40 (2) Present the data described in subdivision (1) for each school  
41 in a manner that:
- 42 (A) can be conveniently and easily accessed from a single web



- 1 page on the state board's website; and  
 2 (B) is commonly known as an Internet dashboard.
- 3 (b) The dashboard must include the following:  
 4 (1) Indicators of student performance in elementary school,  
 5 including schools for grades 6 through 8, and high school.  
 6 (2) The school's graduation rate, as applicable.  
 7 (3) The percentage of high school graduates who earned college  
 8 credit before graduating, as applicable.  
 9 (4) The pass rate of the statewide assessment program tests (as  
 10 defined in IC 20-32-2-2.3), as applicable.  
 11 (5) The growth data of the statewide assessment program tests (as  
 12 defined in IC 20-32-2-2.3), as applicable.  
 13 (6) The attendance rate.  
 14 (7) State, national, and international comparisons for the  
 15 indicators, if applicable.  
 16 *(8) The school's grade 3 reading proficiency rate, as applicable.*  
 17 ~~(8)~~ **(9)** *The school's disciplinary incident data.*  
 18 ~~(9)~~ **(10)** *Data regarding the school's socioeconomic status and*  
 19 *poverty rate.*  
 20 ~~(10)~~ **(11)** *The school's proportion of fully licensed teachers.*
- 21 (c) The dashboard may include any other data indicating school  
 22 performance success that the state board determines is relevant.
- 23 (d) Each school shall post on a web page maintained on the school's  
 24 website the exact same data and in a similar format as the data  
 25 presented for the school on the state board's website. However, the  
 26 school may include custom indicators on the web page described in this  
 27 subsection.
- 28 SECTION 396. IC 20-34-8-9, AS AMENDED BY P.L.187-2023,  
 29 SECTION 2, AND AS AMENDED BY P.L.250-2023, SECTION 39,  
 30 IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 31 [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) This section applies to:  
 32 (1) a head coach or assistant coach who coaches an athletic  
 33 activity;  
 34 (2) a marching band leader; ~~or~~  
 35 (3) a drama or musical leader; or  
 36 ~~(3)~~ (4) a leader of an extracurricular activity in which students  
 37 have an increased risk of sudden cardiac arrest activity as  
 38 determined by the department in consultation with an  
 39 organization that specializes in the prevention of sudden cardiac  
 40 arrest.  
 41 (b) An individual described in subsection (a) shall complete the  
 42 sudden cardiac arrest training course offered by a provider approved by





1 the department in a manner specified by the state board under  
2 IC 20-28-5.5-1 or IC 20-28-5.5-1.5. *The sudden cardiac arrest training*  
3 *course described in this subsection must include training in the use of*  
4 *an automated external defibrillator (AED). An individual described in*  
5 *subsection (a) may not coach or lead the ~~athletic activity~~ event in which*  
6 *students have an increased risk of sudden cardiac arrest until the*  
7 *individual completes the training course required under this subsection.*  
8 *The provider shall provide the school with a certificate of completion*  
9 *to the school corporation, charter school, or state accredited nonpublic*  
10 *school for each individual who completes a course under this*  
11 *subsection.*

12 (c) Each school corporation, charter school, or state accredited  
13 nonpublic school shall maintain all certificates of completion awarded  
14 under subsection (b) for each individual described in subsection (a).

15 (d) An individual described in subsection (a) who complies with this  
16 section and provides coaching or leadership services in good faith is  
17 not personally liable for damages in a civil action as a result of a  
18 sudden cardiac arrest incurred by an applicable student participating in  
19 an *athletic activity event in which students have an increased risk of*  
20 *sudden cardiac arrest* for which the head coach, assistant coach,  
21 marching band leader, *drama or musical leader*, or other applicable  
22 leader provided coaching or leadership services, except for an act or  
23 omission by the individual described in subsection (a) that constitutes  
24 gross negligence or willful or wanton misconduct.

25 (e) *An individual described in subsection (a) may ensure that an*  
26 *operational automated external defibrillator (AED) is present at each*  
27 *event in which students have an increased risk of sudden cardiac*  
28 *arrest for which the individual described in subsection (a) is providing*  
29 *coaching or leadership.*

30 (f) *An automated external defibrillator (AED) described in*  
31 *subsection (e) may be:*

32 (1) *deployed in accordance with the venue specific emergency*  
33 *action plan for sudden cardiac arrest developed under subsection*  
34 *(i);*

35 (2) *except as provided in subsection (g), located on the premises*  
36 *where the event in which students have an increased risk of*  
37 *sudden cardiac arrest occurs; and*

38 (3) *present for the duration of the event in which students have an*  
39 *increased risk of sudden cardiac arrest.*

40 (g) *One (1) automated external defibrillator (AED) may be shared*  
41 *by two (2) or more events in which students have an increased risk of*  
42 *sudden cardiac arrest if the following conditions are met:*



- 1           (1) *The events in which students have an increased risk of sudden*  
 2           *cardiac arrest occur at the same time.*
- 3           (2) *The events in which students have an increased risk of sudden*  
 4           *cardiac arrest occur in locations that are in close proximity to*  
 5           *each other, as determined by the department.*
- 6           (3) *The automated external defibrillator (AED) is placed in a*  
 7           *designated location that is between the events in which students*  
 8           *have an increased risk of sudden cardiac arrest and meets the*  
 9           *requirement of subsection (f)(3).*
- 10          (4) *Each individual described in subsection (a) who conducts an*  
 11          *event in which students have an increased risk of sudden cardiac*  
 12          *arrest described in this subsection is aware of the designated*  
 13          *location of the automated external defibrillator (AED).*
- 14          (h) *At each event in which students have an increased risk of sudden*  
 15          *cardiac arrest, an individual described in subsection (a) may inform*  
 16          *all individuals who are coaching or providing leadership at the event*  
 17          *in which students have an increased risk of sudden cardiac arrest of*  
 18          *the location of the automated external defibrillator (AED).*
- 19          (i) *A school corporation, charter school, and state accredited*  
 20          *nonpublic school may do the following:*
- 21               (1) *Ensure that an automated external defibrillator (AED)*  
 22               *described in subsection (e) is properly maintained.*
- 23               (2) *Develop a venue specific emergency action plan for sudden*  
 24               *cardiac arrest that:*
- 25                   (A) *establishes a goal of responding within three (3) minutes*  
 26                   *to a sudden cardiac arrest occurring within the venue; and*  
 27                   (B) *requires the performance of periodic drills at times and*  
 28                   *locations determined by the governing body.*
- 29               (3) *Distribute the plan described in subdivision (2) to the school*  
 30               *board.*
- 31               (4) *Share the plan described in subdivision (2) with each*  
 32               *individual described in subsection (a).*
- 33               (5) *Post the plan described in subdivision (2) in a conspicuous*  
 34               *place so that it is visible by any participants of an activity at the*  
 35               *venue.*
- 36               (6) *Before the beginning of the season of each event in which*  
 37               *students have an increased risk of sudden cardiac arrest, share*  
 38               *the plan described in subdivision (2) with all applicable students.*
- 39          (j) *A school corporation, a charter school, a state accredited*  
 40          *nonpublic school (as defined in IC 20-18-2-18.7), or an accredited*  
 41          *nonpublic school (as defined in IC 10-21-1-1) may apply for a grant*  
 42          *under IC 10-21-1-2(a)(1)(C)(viii) to purchase an automated external*



1 *defibrillator (AED) if the school corporation, charter school, state*  
 2 *accredited nonpublic school or accredited nonpublic school develops*  
 3 *a venue specific emergency action plan for sudden cardiac arrest.*

4 SECTION 397. IC 20-34-9-1.1, AS ADDED BY P.L.150-2023,  
 5 SECTION 28, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 1.1. As used in ~~the~~ **this** chapter, "accredited  
 7 nonpublic school" means a nonpublic school that:

- 8 (1) has voluntarily become accredited under IC 20-31-4.1; or
- 9 (2) is accredited by a national or regional accrediting agency that  
 10 is recognized by the state board.

11 SECTION 398. IC 20-35-6-3, AS AMENDED BY P.L.56-2023,  
 12 SECTION 196, IS AMENDED TO READ AS FOLLOWS  
 13 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) As used in this section,  
 14 "eligible individual" means a:

- 15 (1) former student who attended a school and who received a  
 16 certificate of completion or another nondiploma certificate of  
 17 recognition after December 31, 2003; or
- 18 (2) former student who:

19 (A) had:

- 20 (i) an individualized education program;
- 21 (ii) a service plan developed under 511 IAC 7-34;
- 22 (iii) a choice scholarship education plan developed under  
 23 511 IAC 7-49; or
- 24 (iv) a plan developed under Section 504 of the federal  
 25 Rehabilitation Act of 1973, 29 U.S.C. 794; and

26 (B) withdrew from school after December 31, 2003, and who  
 27 was at least sixteen (16) years of age on the date of  
 28 withdrawal.

29 (b) The Indiana management performance hub established by  
 30 IC 4-3-26-8 shall use its data resources and technology to  
 31 cross-reference with data bases maintained by:

- 32 (1) the department;
- 33 (2) all divisions, offices, and institutions under the authority of the  
 34 office of the secretary of family and social services;
- 35 (3) the department of correction;
- 36 (4) the department of workforce development;
- 37 (5) the department of child services;
- 38 (6) the bureau of motor vehicles; and
- 39 (7) the department of natural resources;

40 to identify eligible individuals.

41 (c) The Indiana management performance hub shall:

- 42 (1) establish a list of eligible individuals identified under



- 1 subsection (b); and  
 2 (2) coordinate with the Indiana department of health to determine  
 3 whether eligible individuals identified under subsection (b) are  
 4 deceased.  
 5 This subsection expires January 1, 2023.  
 6 (d) The Indiana department of health shall, not later than November  
 7 1, 2021, coordinate with the Indiana management performance hub to  
 8 determine whether individuals identified under subsection (b) are  
 9 deceased. This subsection expires January 1, 2023.  
 10 (e) The Indiana management performance hub shall, not later than  
 11 January 1, 2022, provide the information described in subsections (b)  
 12 and (c) concerning eligible individuals to the department of workforce  
 13 development in order for the department of workforce development to  
 14 provide eligible individuals the communication and resource list as  
 15 required under subsection (h). This subsection expires January 1, 2023.  
 16 (f) Beginning in the 2021 calendar year and each calendar year  
 17 thereafter, the state advisory council on the education of children with  
 18 disabilities appointed under IC 20-35-3-1 shall annually update the  
 19 resource list developed before January 1, 2021, by the state advisory  
 20 council on the education of children with disabilities in accordance  
 21 with P.L.128-2020 that includes the following information:  
 22 (1) A description of the opportunities that eligible individuals  
 23 have to earn a diploma, including an ~~alternative~~ **alternate**  
 24 diploma described in IC 20-32-4-14 or an Indiana high school  
 25 equivalency diploma.  
 26 (2) A list of the following:  
 27 (A) Resources available to eligible individuals regarding  
 28 employment services.  
 29 (B) Vocational training opportunities for eligible individuals.  
 30 (g) Not later than December 31, 2021, and not later than December  
 31 31 each year thereafter, the state advisory council on the education of  
 32 children with disabilities established under IC 20-35-3-1 shall submit  
 33 the most recently updated resource list described in subsection (f) to  
 34 the:  
 35 (1) department; and  
 36 (2) department of workforce development.  
 37 The department and the department of workforce development shall  
 38 post a copy of the most recently updated resource list on the  
 39 department's and department of workforce development's websites.  
 40 (h) The department of workforce development shall do the  
 41 following:  
 42 (1) Not later than March 1, 2022, communicate via mail or



- 1 electronic mail with and provide a copy of the resource list  
 2 described in subsection (f) to eligible individuals described in  
 3 subsection (e).
- 4 (2) Provide at least four (4) follow-up communications via mail  
 5 or electronic mail to an eligible individual described in  
 6 subdivision (1) as follows:
- 7 (A) Provide the first follow-up communication not later than  
 8 thirty (30) days after the date that the department of workforce  
 9 development initially communicates with the eligible  
 10 individual under subdivision (1).
- 11 (B) Provide the second follow-up communication not earlier  
 12 than thirty (30) days and not later than sixty (60) days after the  
 13 date that the department of workforce development initially  
 14 communicates with the eligible individual under subdivision  
 15 (1).
- 16 (C) Provide the third follow-up communication not earlier than  
 17 sixty (60) days and not later than ninety (90) days after the  
 18 date that the department of workforce development initially  
 19 communicates with the eligible individual under subdivision  
 20 (1).
- 21 (D) Provide the fourth follow-up communication not earlier  
 22 than ninety (90) days and not later than one hundred twenty  
 23 (120) days after the date that the department of workforce  
 24 development initially communicates with the eligible  
 25 individual under subdivision (1).
- 26 (3) Develop, in consultation with the department and The Arc of  
 27 Indiana, the content and form of the communications described in  
 28 subdivisions (1) and (2).
- 29 (4) Include in the communications described in subdivisions (1)  
 30 and (2) information regarding how to contact the department of  
 31 workforce development if an eligible individual is interested in  
 32 additional information.
- 33 However, the department of workforce development is not required to  
 34 communicate with or provide a resource list to an eligible individual if  
 35 the eligible individual requests that the department of workforce  
 36 development not contact the eligible individual. This subsection  
 37 expires January 1, 2023.
- 38 (i) The department, in consultation with the:
- 39 (1) Indiana management performance hub established by  
 40 IC 4-3-26-8;
- 41 (2) office of the secretary of family and social services;
- 42 (3) department of correction;



- 1 (4) department of workforce development;  
 2 (5) department of child services;  
 3 (6) bureau of motor vehicles;  
 4 (7) department of natural resources; and  
 5 (8) Indiana department of health;  
 6 shall ensure that the requirements under this section comply with the  
 7 federal Family Education Rights and Privacy Act (20 U.S.C. 1232g et  
 8 seq.) and any other federal or state privacy legal requirements. This  
 9 subsection expires January 1, 2023.
- 10 (j) Not later than November 1, 2022, the department of workforce  
 11 development, in consultation with the department, shall prepare and  
 12 submit a report to the general assembly, in an electronic format under  
 13 IC 5-14-6, and the state advisory council on the education of children  
 14 with disabilities appointed under IC 20-35-3-1, containing the  
 15 following:
- 16 (1) The number of eligible individuals contacted by the  
 17 department of workforce development under subsection (h).  
 18 (2) The number of eligible individuals who contacted the  
 19 department of workforce development under subsection (h).  
 20 (3) The number of individuals unable to be contacted by the  
 21 department of workforce development under subsection (h).  
 22 (4) The number for each of the following:  
 23 (A) Eligible individuals identified under subsection (b) who  
 24 are deceased.  
 25 (B) Eligible individuals identified under subsection (b) who  
 26 are incarcerated.  
 27 (C) Eligible individuals identified under subsection (b) who  
 28 reside outside of Indiana.  
 29 (D) Eligible individuals identified under subsection (b) who  
 30 meet any other relevant criteria, as determined by the  
 31 department of workforce development.  
 32 (5) The number of eligible individuals that the department of  
 33 workforce development referred to vocational rehabilitation  
 34 services.  
 35 (6) Any recommendations for improving the implementation of  
 36 this section.
- 37 This subsection expires January 1, 2023.
- 38 SECTION 399. IC 20-39-4-6, AS AMENDED BY P.L.43-2021,  
 39 SECTION 126, IS AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2024]: Sec. 6. The report prepared under  
 41 section 5 of this chapter must be entered on the records of the board of  
 42 county commissioners. Copies of the report must be:



- 1 (1) signed by the members of the board of county commissioners,
- 2 the county auditor, and the county treasurer; and
- 3 (2) sent to the:
- 4 (A) ~~auditor of state~~ **comptroller**; and
- 5 (B) secretary of education.

6 SECTION 400. IC 20-42-1-6, AS ADDED BY P.L.2-2006,  
 7 SECTION 165, IS AMENDED TO READ AS FOLLOWS  
 8 [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) A county council may adopt  
 9 a resolution to:

- 10 (1) elect to surrender the custody of the fund; and
- 11 (2) order the board of county commissioners, the county auditor,
- 12 and the county treasurer to take any and all steps necessary to
- 13 surrender the custody of a fund held in trust by the county.

14 If the county council adopts a resolution under this section, the amount  
 15 of money distributed to and held in trust by the county is due and  
 16 payable to the treasurer of state. A county council may elect whether  
 17 the county shall surrender all or any part of the fund. If the county  
 18 retains custody of any money in the fund, the county shall loan the  
 19 money as otherwise provided by law. Any part of the money in the fund  
 20 surrendered by the county shall be paid to the treasurer of state  
 21 immediately after the election by the county council.

22 (b) Within ten (10) days after the passage of the resolution by a  
 23 county council of a county electing to surrender the custody of the  
 24 fund, the county auditor shall prepare and file with the board of  
 25 commissioners of the county a report showing the following:

- 26 (1) The total amount of the fund that has been entrusted to and is
- 27 held in trust by the county.
- 28 (2) The total amount of the funds that is loaned as provided by
- 29 law.
- 30 (3) The total amount of the fund, if any, loaned to the county and
- 31 which loans are unpaid.
- 32 (4) The total amount of the fund held in cash in the possession
- 33 and custody of the county and that is not loaned.
- 34 (5) A separate schedule of past due loans. The schedule must
- 35 show the unpaid balance of principal and the amount of
- 36 delinquent interest due and unpaid on each delinquent loan.

37 (c) The board of county commissioners shall examine the reports,  
 38 and, if found correct, the board of county commissioners shall order:

- 39 (1) that the report be entered on its records; and
- 40 (2) the county auditor to draw the county auditor's warrant,
- 41 payable to the treasurer of state, for the amount of the fund that is
- 42 not loaned and is held in cash in the custody and possession of the



1 county as shown by the report.  
 2 The county auditor shall forward the warrants to the ~~auditor of state~~  
 3 **comptroller** together with a certified copy of the report. The county  
 4 auditor shall also forward with the payment a certified copy of the  
 5 resolution of the county council electing to surrender the custody of the  
 6 fund or any part of the fund.

7 (d) After passage by the county council of a resolution electing to  
 8 surrender the custody of the funds, no part of the fund that is in the  
 9 custody of the county may be loaned by the county or by any official of  
 10 the county. Except as provided in this subsection, all outstanding loans  
 11 of the fund at the time of the passage of the resolution shall be  
 12 collected when due. Any loan that comes due and payable after the  
 13 passage of the resolution may be renewed for one (1) additional five (5)  
 14 year period, on the application of the person owing the loan as provided  
 15 by law. However, a loan that is more than one (1) year delinquent in  
 16 payment of principal or interest at the time of the passage of the  
 17 resolution of the county council may not be renewed.

18 (e) On:  
 19 (1) May 1 or November 1 immediately after the passage of the  
 20 resolution electing to surrender the fund; and  
 21 (2) each May 1 and November 1 thereafter;  
 22 all the money collected and on hand that belongs to the fund shall be  
 23 paid to the treasurer of state. If at the time for a semiannual payment  
 24 the amount collected and paid to the treasurer of state when added to  
 25 the amounts previously paid to the treasurer of state is less than the  
 26 result determined by multiplying one-fortieth ( $1/40$ ) of the amount of  
 27 the fund held in trust at the time of the passage of the resolution by the  
 28 number of semiannual payments that have occurred after the passage  
 29 of the resolution, the county auditor shall draw the county auditor's  
 30 warrant on the general fund of the county for an amount sufficient to  
 31 pay to the treasurer of state the difference between the amount paid and  
 32 the amount equal to the result of multiplying one-fortieth ( $1/40$ ) of the  
 33 amount of the fund held in trust at the time of the passage of the  
 34 resolution by the number of semiannual payments that have occurred  
 35 after the passage of the resolution.

36 (f) At the same time and in the same manner, there shall be paid to  
 37 the treasurer of state interest to the date of the semiannual payment on  
 38 the balance of the funds held in trust by the county from the  
 39 immediately preceding October 31 or April 30 at the rate fixed by law.  
 40 Whenever within the preceding six (6) months any payment of the fund  
 41 has been made by the county to the treasurer of state, the county shall  
 42 also pay interest at the rate fixed by law on the amount of the payment





1 to the date of receipt of the payment by the treasurer of state. If the  
 2 amount collected as interest on the fund is not sufficient to make  
 3 payment of interest to the treasurer of state, the county auditor shall  
 4 draw the county auditor's warrant on the general fund of the county for  
 5 an amount sufficient when added to the amount collected as interest on  
 6 the fund to pay the interest due to the state.

7 (g) The board of county commissioners shall, in its annual budget  
 8 estimate, include an estimate of the amount necessary to make the  
 9 payments from the county general fund as required by this section, and  
 10 the county council shall appropriate the amount of the estimate.

11 (h) A county is subrogated to all the rights and remedies of the state  
 12 with respect to loans made from a fund held in trust by the county to  
 13 the extent of any and all payments made from the county general fund  
 14 under this chapter.

15 SECTION 401. IC 20-42-2-4.5, AS ADDED BY P.L.39-2008,  
 16 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 4.5. (a) A county council may adopt a resolution  
 18 to:

- 19 (1) elect to surrender the custody of the fund or any part of the
- 20 fund; and
- 21 (2) order the board of county commissioners, the county auditor,
- 22 and the county treasurer to take all steps necessary to surrender
- 23 the custody of the fund or part of the fund that is to be
- 24 surrendered.

25 If the county council adopts a resolution under this section, the amount  
 26 of money designated by the resolution distributed to and held in trust  
 27 by the county is to be transferred to the treasurer of state over a period  
 28 not to exceed twenty (20) years. A county council may elect whether  
 29 the county shall surrender all or any part of the fund. If the county  
 30 retains custody of any money in the fund, the county shall loan the  
 31 money as otherwise provided by law.

32 (b) Within ten (10) days after the passage of the resolution by a  
 33 county council of a county electing to surrender the custody of the fund  
 34 or part of the fund, the county auditor shall prepare and file with the  
 35 board of commissioners of the county a report showing the following:

- 36 (1) The total amount of the fund that has been entrusted to and is
- 37 held in trust by the county.
- 38 (2) The total amount of the fund that is loaned as provided by law.
- 39 (3) The total amount of the fund, if any, loaned to the county and
- 40 which loans are unpaid.
- 41 (4) The total amount of the fund held in cash in the possession
- 42 and custody of the county and that is not loaned.



- 1 (5) A separate schedule of past due loans. The schedule must  
 2 show the unpaid balance of principal and the amount of  
 3 delinquent interest due and unpaid on each delinquent loan.
- 4 (c) The board of county commissioners shall examine the reports,  
 5 and, if found correct, the board of county commissioners shall order:  
 6 (1) that the report be entered on its records; and  
 7 (2) the county auditor to draw the county auditor's warrant,  
 8 payable to the treasurer of state, for the amount of the fund that is  
 9 not loaned and is held in cash in the custody and possession of the  
 10 county as shown by the report.
- 11 The county auditor shall forward the warrants to the ~~auditor~~ of state  
 12 **comptroller** together with a certified copy of the report. The county  
 13 auditor shall also forward with the payment a certified copy of the  
 14 resolution of the county council electing to surrender the custody of the  
 15 fund or any part of the fund.
- 16 (d) After passage by the county council of a resolution electing to  
 17 surrender the custody of the fund or any part of the fund, no part of the  
 18 fund up to the amount designated in the resolution that is not  
 19 surrendered to the treasurer of state and is in the custody of the county  
 20 may be loaned by the county or by any official of the county. Except as  
 21 provided in this subsection, all outstanding loans of the fund not part  
 22 of the amount retained by the county at the time of the passage of the  
 23 resolution shall be collected when due. Any loan that comes due and  
 24 payable after the passage of the resolution may be renewed for one (1)  
 25 additional five (5) year period, on the application of the person owing  
 26 the loan as provided by law. However, a loan that is more than one (1)  
 27 year delinquent in payment of principal or interest at the time of the  
 28 passage of the resolution of the county council may not be renewed.
- 29 (e) The maximum time to surrender money that the county  
 30 designates in the resolution is for a period not to exceed twenty (20)  
 31 years. On:  
 32 (1) May 1 or November 1 immediately after the passage of the  
 33 resolution electing to surrender the fund or any part of the fund;  
 34 and  
 35 (2) each May 1 and November 1 thereafter;
- 36 all the money collected and on hand up to the amount designated in the  
 37 resolution that belongs to the fund that is to be surrendered shall be  
 38 paid to the treasurer of state. If at the time for a semiannual payment  
 39 the amount collected and paid to the treasurer of state when added to  
 40 the amounts previously paid to the treasurer of state is less than the  
 41 result determined by multiplying two and one-half percent (2.5%) of  
 42 the amount in the resolution by the number of semiannual payments



1 that have occurred after the passage of the resolution, the county  
 2 auditor shall draw the county auditor's warrant on the general fund of  
 3 the county for an amount sufficient to pay to the treasurer of state the  
 4 difference between the amount paid and the amount equal to the result  
 5 of multiplying two and one-half percent (2.5%) of the amount  
 6 designated in the resolution by the number of semiannual payments  
 7 that have occurred after the passage of the resolution.

8 (f) The board of county commissioners shall, in its annual budget  
 9 estimate, include an estimate of the amount necessary to make the  
 10 payments from the county general fund as required by this section, and  
 11 the county council shall appropriate the amount of the estimate.

12 (g) A county is subrogated to all the rights and remedies of the state  
 13 with respect to loans made from a fund held in trust by the county to  
 14 the extent of any and all payments made from the county general fund  
 15 under this chapter.

16 (h) If a county elects to transfer custody of the fund or any part of  
 17 the fund to the treasurer of state, the treasurer of state shall ensure that  
 18 the principal of the fund belonging to any congressional township or a  
 19 part of a congressional township shall never be diminished in amount.

20 (i) If a county elects to transfer custody of the fund or any part of the  
 21 fund to the treasurer of state, the treasurer of state shall take steps to  
 22 ensure that the income of the fund belonging to any congressional  
 23 township or a part of a congressional township may not be:

- 24 (1) diminished by an apportionment; or
- 25 (2) diverted or distributed to another township.

26 SECTION 402. IC 20-43-8-15.5, AS ADDED BY P.L.201-2023,  
 27 SECTION 208, IS AMENDED TO READ AS FOLLOWS  
 28 [EFFECTIVE JULY 1, 2024]: Sec. 15.5. (a) This section applies to a  
 29 student who:

- 30 (1) has legal settlement in Indiana;
- 31 (2) is at least five (5) years of age and less than twenty-two (22)  
 32 years of age on the date in the school year specified in  
 33 IC 20-33-2-7;
- 34 (3) is enrolled in grade 10, 11, or 12 in Indiana; and
- 35 (4) meets one (1) of the following requirements:  
 36 (A) The student:  
 37 (i) successfully completed a modern youth apprenticeship or  
 38 course sequence designated and approved under  
 39 IC 20-51.4-4.5-6(a); and  
 40 (ii) received an industry recognized credential with regard  
 41 to the apprenticeship or course sequence.  
 42 (B) The student successfully completed any other credential



- 1 approved under subsection (h).
- 2 (b) As used in this section, "CSA participating entity" has the  
3 meaning set forth in IC 20-51.4-2-3.2.
- 4 (c) Subject to subsection (l), upon a student described in subsection  
5 (a) meeting the requirements under subsection (a)(4)(A) or (a)(4)(B),  
6 if the student is enrolled in an accredited or nonaccredited school that  
7 has one (1) or more employees, the department shall award a credential  
8 completion grant in an amount equal to five hundred dollars (\$500) to  
9 the accredited or nonaccredited school.
- 10 (d) Subject to subsection (l), upon a student described in subsection  
11 (a) meeting the requirements under subsection (a)(4)(A) or (a)(4)(B),  
12 and in addition to the grant amount awarded under subsection (c), the  
13 department shall award a credential completion grant in an amount  
14 equal to five hundred dollars (\$500) to the CSA participating entity that  
15 provided the apprenticeship or course sequence described in subsection  
16 (a)(4)(A) or (a)(4)(B) that the student completed.
- 17 (e) A CSA participating entity that receives a grant amount under  
18 subsection (d) may enter into an agreement with one (1) or more  
19 intermediaries (as defined in ~~IC 22-4-2-41~~ **IC 21-18-1-3.5**) or other  
20 CSA participating entities to share a grant amount received under  
21 subsection (d).
- 22 (f) An accredited or nonaccredited school that is also a CSA  
23 participating entity may receive, if eligible, a grant award under:  
24 (1) subsection (c);  
25 (2) subsection (d); or  
26 (3) both subsections (c) and (d).
- 27 (g) The department shall distribute the grants awarded under this  
28 section.
- 29 (h) The department, in consultation with the governor's workforce  
30 cabinet, shall approve and maintain a list of credentials that are eligible  
31 for a credential completion grant under subsection (a)(4)(B).
- 32 (i) The department shall approve a CSA provider that is also an  
33 employer who has partnered with an approved intermediary to offer an  
34 apprenticeship, modern youth apprenticeship, or program of study that  
35 culminates in an approved credential. The department may revoke an  
36 initial approval under this subsection if the provider fails to achieve an  
37 adequate outcome as determined by the department.
- 38 (j) A grant awarded under this section to an eligible school (as  
39 defined in IC 20-51-1-4.7) does not count toward a student's choice  
40 scholarship amount calculated under IC 20-51-4-5 and is not subject to  
41 the maximum choice scholarship cap under IC 20-51-4-4.
- 42 (k) The state board may adopt rules under IC 4-22-2 to implement



1 this section.

2 (l) The total amount of grants that may be awarded in a state fiscal  
3 year under this section may not exceed five million dollars  
4 (\$5,000,000).

5 (m) If the total amount to be distributed as credential completion  
6 grants for a particular state fiscal year exceeds the maximum amount  
7 allowed under subsection (l) for a state fiscal year, the total amount to  
8 be distributed as credential completion grants shall be proportionately  
9 reduced so that the total reduction equals the amount of the excess.

10 (n) The amount of the reduction described in subsection (m) for a  
11 particular recipient is equal to the total amount of the excess multiplied  
12 by a fraction. The numerator of the fraction is the amount of the  
13 credential completion grant that the recipient would have received if a  
14 reduction were not made under this section. The denominator of the  
15 fraction is the total amount that would be distributed as credential  
16 completion grants to all recipients if a reduction were not made under  
17 this section.

18 SECTION 403. IC 20-48-1-11, AS AMENDED BY P.L.167-2017,  
19 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JULY 1, 2024]: Sec. 11. (a) As used in this section, "debt service  
21 obligations" refers to the principal and interest payable:

22 (1) on a school corporation's general obligation bonds and lease  
23 rentals under IC 20-47-2 and IC 20-47-3; or

24 (2) to a school corporation's designated paying agent under a  
25 written agreement entered into in connection with the issuance of  
26 the school corporation's general obligation bonds.

27 (b) Before the end of each calendar year, the department of local  
28 government finance shall review the bond and lease rental levies, or  
29 any levies that replace bond and lease rental levies, of each school  
30 corporation that are payable in the next succeeding calendar year and  
31 the appropriations from the levies from which the school corporation  
32 is to pay the amount, if any, of the school corporation's debt service  
33 obligations for that next succeeding calendar year. If the levies and  
34 appropriations of the school corporation are not sufficient to pay the  
35 debt service obligations for the next succeeding calendar year, the  
36 department of local government finance shall establish for each school  
37 corporation:

38 (1) bond or lease rental levies, or any levies that replace the bond  
39 and lease rental levies; and

40 (2) appropriations;

41 that are sufficient to pay the debt service obligations for that next  
42 succeeding calendar year.



1 (c) Upon the failure of a school corporation to pay any of the school  
 2 corporation's debt service obligations when due, the treasurer of state,  
 3 upon being notified of the failure by a claimant, shall within five (5)  
 4 days, excluding Saturdays, Sundays, and legal holidays, pay the unpaid  
 5 debt service obligations that are due from the funds of the state in an  
 6 amount equal to the amount of the unpaid debt service obligations that  
 7 are due to the claimant, but only to the extent that amounts described  
 8 in subsection (d) are available to the treasurer of state to fulfill the  
 9 requirements of this subsection. Notwithstanding IC 4-13-2-18,  
 10 IC 20-43-2-1, or any other law, administrative rule, policy, or schedule  
 11 to the contrary, upon the treasurer of state receiving a request from a  
 12 claimant as described in this subsection the treasurer of state shall  
 13 immediately contact the school corporation and the claimant to confirm  
 14 whether the school corporation is unable to make the required payment  
 15 on the date on which it is due, and, if confirmed, the treasurer of state  
 16 shall provide notice of the request to the budget director, the ~~auditor~~ of  
 17 state **comptroller**, and any department or agency of the state  
 18 responsible for distributing funds appropriated by the general assembly  
 19 for distribution to the school corporation from state funds. A  
 20 department or agency of the state shall, not later than three (3) days  
 21 after receiving the treasurer of state's notice, excluding Saturdays,  
 22 Sundays, or legal holidays, transfer the funds and make the funds  
 23 available to the treasurer of state in order for the treasurer of state to  
 24 fulfill the obligations of this subsection.

25 (d) Notwithstanding any other law to the contrary, amounts made  
 26 available to the treasurer of state for purposes of subsection (c) shall be  
 27 made from the following sources, in the following amounts, and in the  
 28 following order of priority:

29 (1) First, from amounts appropriated by the general assembly for  
 30 the state fiscal year for distribution to the school corporation from  
 31 state funds.

32 (2) Second, and to the extent that the amounts described in  
 33 subdivision (1) are insufficient, from any remaining amounts  
 34 appropriated by the general assembly for distribution for tuition  
 35 support in each state fiscal year in excess of the aggregate amount  
 36 of tuition support needed for distribution to school corporations  
 37 in accordance with the schedule set and approved in accordance  
 38 with IC 20-43-2-1.

39 (3) Third, and to the extent that the amounts described in  
 40 subdivisions (1) and (2) are insufficient and the general assembly  
 41 has adopted a biennial budget appropriating amounts in the  
 42 immediately succeeding state fiscal year for distribution to the



1 school corporation from state funds, then from such fund or  
 2 account, as determined by the state budget director, from which  
 3 fund or account there is appropriated to the treasurer of state in  
 4 the current state fiscal year an amount equal to the lesser of:

5 (A) the unpaid debt service obligations not paid from sources  
 6 described in subdivisions (1) and (2); or

7 (B) the amount appropriated by the general assembly for the  
 8 immediately succeeding state fiscal year for distribution to the  
 9 school corporation from state funds, subject to IC 4-13-2-18(i).

10 (e) Notwithstanding any other law to the contrary, if any amounts  
 11 are transferred to the treasurer of state under subsection (c), the  
 12 applicable department or agency shall recover those amounts by:

13 (1) deducting an amount equal to the transfer from any future  
 14 amounts to be distributed to the school corporation from state  
 15 funds appropriated by the general assembly; and

16 (2) transferring any amount deducted under subdivision (1) to the  
 17 treasurer of state for the purpose of allowing the treasurer of state  
 18 to reimburse the fund or account from which the transfer was  
 19 made.

20 (f) A reduction of distributions to a school corporation under  
 21 subsection (e) must be made:

22 (1) first, from all funds except state tuition support; and

23 (2) second, from state tuition support.

24 (g) This section shall be interpreted liberally so that the state shall  
 25 to the extent legally valid ensure that the debt service obligations of  
 26 each school corporation are paid. However, this section does not create  
 27 a debt of the state.

28 SECTION 404. IC 20-49-2-4, AS ADDED BY P.L.2-2006,  
 29 SECTION 172, IS AMENDED TO READ AS FOLLOWS  
 30 [EFFECTIVE JULY 1, 2024]: Sec. 4. Subject to this chapter, the state  
 31 board may order the ~~auditor~~ of state **comptroller** to periodically make  
 32 an advancement from the state general fund for the construction,  
 33 remodeling, or repair of school buildings to any school corporation.

34 SECTION 405. IC 20-49-2-17, AS ADDED BY P.L.2-2006,  
 35 SECTION 172, IS AMENDED TO READ AS FOLLOWS  
 36 [EFFECTIVE JULY 1, 2024]: Sec. 17. (a) The ~~auditor~~ of state  
 37 **comptroller** shall on December 31 and June 30 of each year transfer  
 38 from the veterans memorial school construction fund to the state  
 39 general fund the total amount of money advanced by the state board  
 40 from the state general fund to school corporations under this chapter.

41 (b) The ~~auditor~~ of state **comptroller** shall at the time of a  
 42 distribution of state tuition support transfer to the veterans memorial



1 school construction fund an amount equal to the amount withheld from  
 2 the distribution to school corporations that have received advancements  
 3 under this chapter.

4 SECTION 406. IC 20-49-3-12, AS ADDED BY P.L.2-2006,  
 5 SECTION 172, IS AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) The state board of finance  
 7 shall direct all disbursement from the fund. The ~~auditor of state~~  
 8 **comptroller** shall draw the ~~auditor of state's~~ **state comptroller's**  
 9 warrant on the treasurer of state, on a properly itemized voucher  
 10 officially approved by:

- 11 (1) the president of the state board of finance; or
- 12 (2) in the absence of the president, any member of the state board  
 13 of finance.

14 (b) Except as otherwise provided by this chapter, all securities  
 15 purchased for the fund shall be deposited with and remain in the  
 16 custody of the state board of finance. The state board of finance shall  
 17 collect all interest or other income accruing on the securities, when  
 18 due, together with the principal of the securities when the principal  
 19 matures and is due. Except as provided by subsection (c), all money  
 20 collected under this subsection shall be:

- 21 (1) credited to the proper fund account on the records of the  
 22 ~~auditor of state~~ **comptroller**;
- 23 (2) deposited with the treasurer of state; and
- 24 (3) reported to the state board of finance.

25 (c) All money collected under an agreement that is sold, transferred,  
 26 or liquidated under IC 20-49-4-23 shall be immediately transferred to  
 27 the purchaser, transferee, or assignee of the agreement.

28 SECTION 407. IC 20-49-3-13, AS ADDED BY P.L.2-2006,  
 29 SECTION 172, IS AMENDED TO READ AS FOLLOWS  
 30 [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The state board of finance  
 31 may:

- 32 (1) make all rules;
- 33 (2) employ all help;
- 34 (3) purchase all supplies and equipment; and
- 35 (4) incur all expense;

36 necessary to properly carry out this chapter.

37 (b) The expense incident to the administration of this chapter shall  
 38 be paid from any money in the state treasury not otherwise appropriated  
 39 upon the warrant of the ~~auditor of state~~ **comptroller** issued on a  
 40 properly itemized voucher approved by the president of the state board  
 41 of finance.

42 SECTION 408. IC 20-49-3-16, AS ADDED BY P.L.2-2006,





1 SECTION 172, IS AMENDED TO READ AS FOLLOWS  
 2 [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) All fines, forfeitures, and  
 3 other revenue that, by law, accrue to the fund shall be collected as  
 4 provided by law. The money shall be paid into the state treasury and  
 5 becomes a part of the fund in the custody of the treasurer of state. The  
 6 county auditor shall keep a record of all fines and forfeitures and all  
 7 other revenue that, by law, accrues to the fund. Semiannually on May  
 8 1 and November 1, the county auditor shall issue the county auditor's  
 9 warrant payable to the treasurer of state in an amount equal to the total  
 10 collections in the six (6) months preceding of fines and forfeitures and  
 11 all other revenue that, by law, accrues to the fund or to the permanent  
 12 endowment fund.

13 (b) At the time of payment of principal, interest, or accretions to the  
 14 treasurer of state, the county auditor shall file a report with the ~~auditor~~  
 15 of state **comptroller**. The report must set forth the amount of the  
 16 following:

- 17 (1) The county's common school fund.
- 18 (2) Interest on the county's common school fund.
- 19 (3) Fines and forfeitures from the county.
- 20 (4) All other accretions included in a payment from the county to  
 21 the treasurer of state.

22 Forms for making the report shall be furnished by the ~~auditor~~ of state  
 23 **comptroller**.

24 (c) All money collected as interest on the fund shall be paid into the  
 25 state treasury and shall be distributed for the uses and purposes  
 26 provided by law.

27 SECTION 409. IC 20-49-5-5, AS AMENDED BY P.L.160-2012,  
 28 SECTION 55, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 29 JULY 1, 2024]: Sec. 5. A school corporation receiving an advance shall  
 30 notify the school corporation or ~~auditor~~ of state **comptroller** from  
 31 which the school corporation receives transfer tuition under  
 32 IC 20-26-11 for students described in IC 20-26-11-8(a) or  
 33 IC 20-26-11-8(b) of the amount of interest withheld under section 4 of  
 34 this chapter. The school corporation or ~~auditor~~ of state **comptroller**  
 35 shall reimburse the school corporation for the interest expense at the  
 36 same time the transfer tuition is paid.

37 SECTION 410. IC 20-51.4-4-1, AS AMENDED BY P.L.201-2023,  
 38 SECTION 220, AND AS AMENDED BY P.L.202-2023, SECTION  
 39 49, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) After June 30, 2022, a parent  
 41 of an eligible student or an emancipated eligible student may establish  
 42 an Indiana education scholarship account for the eligible student by



1 entering into a written agreement with the treasurer of state on a form  
 2 prepared by the treasurer of state. The treasurer of state shall establish  
 3 a date by which an application to establish an *ESA* account for the  
 4 upcoming school year must be submitted. However, for a school year  
 5 beginning after July 1, 2022, applications must be submitted for an  
 6 eligible student not later than September 1 for the immediately  
 7 following school year. The *ESA* account of an eligible student shall be  
 8 made in the name of the eligible student. The treasurer of state shall  
 9 make the agreement available on the ~~Internet web site~~ *website* of the  
 10 treasurer of state. To be eligible, a parent of an eligible student or an  
 11 emancipated eligible student wishing to participate in the *ESA* program  
 12 must agree that:

13 (1) a grant deposited in the eligible student's *ESA* account under  
 14 section 2 of this chapter and any interest that may accrue in the  
 15 *ESA* account will be used only for the eligible student's *ESA*  
 16 qualified expenses;

17 (2) *if the eligible student participates in the CSA program, a*  
 18 *grant deposited in the eligible student's ESA account under*  
 19 *IC 20-51.4-4.5-3 and any interest that may accrue in the ESA*  
 20 *account will be used only for the eligible student's ESA qualified*  
 21 *expenses;*

22 ~~(3)~~ (3) money in the *ESA* account when the *ESA* account is  
 23 terminated reverts to the state general fund;

24 ~~(4)~~ (4) the parent of the eligible student or the emancipated  
 25 eligible student will use part of the money in the *ESA* account:

26 (A) for the eligible student's study in the subject of reading,  
 27 grammar, mathematics, social studies, or science; or

28 (B) for use in accordance with the eligible student's:

29 (i) individualized education program;

30 (ii) service plan developed under 511 IAC 7-34;

31 (iii) choice special education plan developed under 511  
 32 IAC 7-49; or

33 (iv) plan developed under Section 504 of the federal  
 34 Rehabilitation Act of 1973, 29 U.S.C. 794;

35 ~~(5)~~ (5) the eligible student will not be enrolled in a school that  
 36 receives tuition support under IC 20-43; and

37 ~~(6)~~ (6) the eligible student will take the statewide assessment, as  
 38 applicable based on the eligible student's grade level, as provided  
 39 under IC 20-32-5.1, or the assessment specified in the eligible  
 40 student's:

41 (A) individualized education program developed under  
 42 IC 20-35;



- 1 (B) service plan developed under 511 IAC 7-34;  
 2 (C) choice special education plan developed under 511  
 3 IAC 7-49; or  
 4 (D) plan developed under Section 504 of the federal  
 5 Rehabilitation Act of 1973, 29 U.S.C. 794.

6 (b) A parent of an eligible student may enter into a separate  
 7 agreement under subsection (a) for each child of the parent. However,  
 8 not more than one (1) *ESA* account may be established for each eligible  
 9 student.

10 (c) The *ESA* account must be established under subsection (a) by a  
 11 parent of an eligible student or an emancipated eligible student for a  
 12 school year on or before a date established by the treasurer of state,  
 13 which must be at least thirty (30) days before the *fall ADM count date*  
 14 *established by the state board fall count day of ADM established* under  
 15 IC 20-43-4-3. A parent of an eligible student or an emancipated eligible  
 16 student may not enter into an agreement under this section or maintain  
 17 an *ESA* account under this chapter if the eligible student receives a  
 18 choice scholarship under IC 20-51-4 for the same school year. An  
 19 eligible student may not receive a grant under section 2 of this chapter  
 20 if the eligible student is currently included in a school corporation's  
 21 ADM count under IC 20-43-4.

22 (d) Except as provided in subsections (e) and (f), an agreement  
 23 made under this section is valid for one (1) school year while the  
 24 eligible student is in kindergarten through grade 12 and may be  
 25 renewed annually. Upon graduation, or receipt of a certificate of  
 26 completion under the eligible student's individualized education  
 27 program, the eligible student's *ESA* account is terminated.

28 (e) An agreement entered into under this section terminates  
 29 automatically for an eligible student if:

- 30 (1) the eligible student no longer resides in Indiana while the  
 31 eligible student is eligible to receive grants under section 2 of this  
 32 chapter; or  
 33 (2) the *ESA* account is not renewed within three hundred  
 34 ninety-five (395) days after the date the *ESA* account was either  
 35 established or last renewed.

36 If an *ESA* account is terminated under this section, money in the  
 37 eligible student's *ESA* account, including any interest accrued, reverts  
 38 to the state general fund.

39 (f) An agreement made under this section for an eligible student  
 40 while the eligible student is in kindergarten through grade 12 may be  
 41 terminated before the end of the school year if the parent of the eligible  
 42 student or the emancipated eligible student notifies the treasurer of



1 state in a manner specified by the treasurer of state.

2 (g) A distribution made to an *ESA* account under section 2 of this  
3 chapter is considered tax exempt as long as the distribution is used for  
4 *an ESA* qualified expense. The amount is subtracted from the  
5 definition of adjusted federal gross income under IC 6-3-1-3.5 to the  
6 extent the distribution used for the *ESA* qualified expense is included  
7 in the taxpayer's adjusted federal gross income under the Internal  
8 Revenue Code.

9 (h) The department shall establish a student test number as  
10 described in IC 20-19-3-9.4 for each eligible student. The treasurer of  
11 state shall provide the department information necessary for the  
12 department to comply with this subsection.

13 SECTION 411. IC 20-51.4-4-4, AS AMENDED BY P.L.201-2023,  
14 SECTION 224, AND AS AMENDED BY P.L.202-2023, SECTION  
15 53, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
16 [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) Subject to sections 5 and 10  
17 of this chapter, the annual grant amount under section 2 of this chapter  
18 for an eligible student equals, subject to subsection (b), ninety percent  
19 (90%) of the amount determined in the last STEP of the following  
20 formula:

21 STEP ONE: Determine the school corporation in which the  
22 eligible student has legal settlement.

23 STEP TWO: Determine the amount of state tuition support that  
24 the school corporation identified under STEP ONE is eligible to  
25 receive under IC 20-43-6 for the state fiscal year in which the  
26 immediately preceding school year begins. The amount does not  
27 include amounts provided for special education grants under  
28 IC 20-43-7, career and technical education grants under  
29 IC 20-43-8, ~~or~~ grants under IC 20-43-10, *or an academic*  
30 *performance grant under IC 20-43-10.5.*

31 STEP THREE: Determine the result of:

32 (A) the STEP TWO amount; divided by

33 (B) the current ADM (as defined in IC 20-43-1-10) for the  
34 school corporation identified under STEP ONE for the state  
35 fiscal year used in STEP TWO.

36 (b) An eligible student may choose to receive special education  
37 services from the school corporation required to provide the special  
38 education services to the eligible student under 511 IAC 7-34-1.  
39 However, if an eligible student described in subsection (a) chooses not  
40 to receive special education or related services from a school  
41 corporation required to provide the services to the eligible student  
42 under 511 IAC 7-34-1, the *ESA* annual grant amount for the eligible



1 student shall, in addition to the amount described in subsection (a),  
 2 include the amount the school corporation would receive under  
 3 IC 20-43-7 for the eligible student if the eligible student attended the  
 4 school corporation.

5 (c) The ESA annual grant amounts provided in subsection (a) shall  
 6 be rounded as provided in IC 20-43-3-1(4).

7 SECTION 412. IC 21-7-14-5, AS ADDED BY P.L.2-2007,  
 8 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
 9 [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The state board of finance  
 10 shall direct all disbursement from the fund. The ~~auditor of state~~  
 11 **comptroller** shall draw the ~~auditor of state's state comptroller's~~  
 12 warrant on the treasurer of state, on a properly itemized voucher  
 13 officially approved by:

- 14 (1) the president of the state board of finance; or  
 15 (2) any member of the state board of finance if the president is  
 16 absent.

17 (b) Except as otherwise provided by this chapter, all securities  
 18 purchased for the fund shall be deposited with and remain in the  
 19 custody of the state board of finance. The state board of finance shall  
 20 collect all interest or other income accruing on the securities, when  
 21 due, together with the principal of the securities when the principal  
 22 matures and is due. Except as provided by subsection (c), all money  
 23 collected under this subsection shall be credited to the proper fund  
 24 account on the records of the ~~auditor of state~~ **comptroller**, and the  
 25 collection shall be deposited with the treasurer of state and reported to  
 26 the state board of finance.

27 (c) All money collected under an agreement that is sold, transferred,  
 28 or liquidated under IC 20-49-4-23 shall be immediately transferred to  
 29 the purchaser, transferee, or assignee of the agreement.

30 SECTION 413. IC 21-7-14-6, AS ADDED BY P.L.2-2007,  
 31 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
 32 [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) The state board of finance  
 33 may:

- 34 (1) make all rules;  
 35 (2) employ all help;  
 36 (3) purchase all supplies and equipment; and  
 37 (4) incur all expense;

38 necessary to properly carry out this chapter.

39 (b) The expense incident to the administration of this chapter shall  
 40 be paid from any money in the state treasury not otherwise appropriated  
 41 upon the warrant of the ~~auditor of state~~ **comptroller** and issued on a  
 42 properly itemized voucher approved by the president of the state board



1 of finance.

2 SECTION 414. IC 21-7-14-9, AS ADDED BY P.L.2-2007,  
3 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
4 [EFFECTIVE JULY 1, 2024]: Sec. 9. The ~~auditor~~ of state **comptroller**  
5 shall loan as much of the fund as is not at any time absorbed by the  
6 nonnegotiable bonds of the state issued under this chapter at six  
7 percent (6%) interest, payable annually in advance in real estate  
8 security. Except as otherwise provided in this chapter, in making loans  
9 and disbursing the interest collected, the treasurer of state and the  
10 ~~auditor~~ of state **comptroller** are governed by the law in force  
11 regulating the manner of making loans of the university funds and  
12 paying out interest collected.

13 SECTION 415. IC 21-7-14-10, AS ADDED BY P.L.2-2007,  
14 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The ~~auditor~~ of state  
16 **comptroller** shall make a complete record of every mortgage and note  
17 executed on account of any loan from the fund, in a book to be kept in  
18 the ~~auditor~~ of state's **state comptroller's** office for that purpose.

19 (b) On payment of any loan to the fund, the ~~auditor~~ of state  
20 **comptroller** shall:

21 (1) enter a record of satisfaction in full on the margin of the  
22 record of the mortgage and sign the record; and

23 (2) enter satisfaction in full on the face of the mortgage.

24 (c) The mortgage, when presented by the mortgagor or any person  
25 holding title under the mortgage, to the recorder of the county in  
26 which the land mortgaged is located, authorizes the recorder of the  
27 county to copy the entry on the record in the recorder's office.

28 SECTION 416. IC 21-7-14-12, AS ADDED BY P.L.2-2007,  
29 SECTION 244, IS AMENDED TO READ AS FOLLOWS  
30 [EFFECTIVE JULY 1, 2024]: Sec. 12. Whenever:

31 (1) the ~~auditor~~ of state **comptroller** has made loans from the fund  
32 that were secured by a mortgage upon real property;

33 (2) the mortgaged premises are forfeited to the state for  
34 nonpayment of the amount due or are purchased for the state by  
35 the ~~auditor~~ of state **comptroller** for the benefit of the fund; and

36 (3) the mortgaged premises when sold fail to sell for a sum  
37 sufficient to satisfy the principal and interest of the loan and  
38 damages;

39 the ~~auditor~~ of state **comptroller** shall bring suit on the note executed  
40 by the mortgagor for the deficiency, for which the maker is liable. If  
41 judgment is rendered on the suit, an appraisal of property is not  
42 allowed on the execution issued on the judgment.



1 SECTION 417. IC 21-12-1.2-1, AS ADDED BY P.L.234-2015,  
 2 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 1. The commission may order the ~~auditor of state~~  
 4 **comptroller** to transfer money among the freedom of choice grant  
 5 fund, the higher education award fund, the twenty-first century scholars  
 6 fund, and the adult student grant fund as needed to meet the obligations  
 7 of the funds for a particular state fiscal year. The ~~auditor of state~~  
 8 **comptroller** shall make a transfer ordered by the commission with the  
 9 approval of the budget director and the governor.

10 SECTION 418. IC 21-12-1.2-2, AS ADDED BY P.L.234-2015,  
 11 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2024]: Sec. 2. (a) At the end of each state fiscal year, the  
 13 commission shall determine the amount of the appropriation remaining  
 14 in the following funds:

15 (1) Higher education award fund established under  
 16 IC 21-12-3-19.

17 (2) Freedom of choice grant fund established under IC 21-12-4-5.

18 (3) Twenty-first century scholars fund established by  
 19 IC 21-12-6-2.

20 (4) Adult student grant fund established by IC 21-12-8-1.

21 (b) At the end of each state fiscal year, the commission may order  
 22 the ~~auditor of state~~ **comptroller** to transfer money among the funds  
 23 listed in subsection (a) if the commission determines that the remaining  
 24 appropriation in a particular fund could be used by eligible applicants  
 25 for an award under another fund listed in subsection (a) in the  
 26 following state fiscal year. The ~~auditor of state~~ **comptroller** shall make  
 27 the transfer ordered by the commission with the approval of the budget  
 28 director and the governor.

29 SECTION 419. IC 21-12-3-14, AS ADDED BY P.L.2-2007,  
 30 SECTION 253, IS AMENDED TO READ AS FOLLOWS  
 31 [EFFECTIVE JULY 1, 2024]: Sec. 14. The commission shall certify to  
 32 the ~~auditor of state~~ **comptroller** the name and address of every  
 33 applicant to whom an award has been issued. An award is effective  
 34 during the academic year immediately following its award, and records  
 35 and accounts relating to it shall be kept accordingly.

36 SECTION 420. IC 21-12-3-16, AS ADDED BY P.L.2-2007,  
 37 SECTION 253, IS AMENDED TO READ AS FOLLOWS  
 38 [EFFECTIVE JULY 1, 2024]: Sec. 16. If during an academic period a  
 39 student enrolled in an institution under an award under this chapter  
 40 ceases for any reason to be a student in good standing, the institution  
 41 shall promptly give written notice to the commission as to the change  
 42 of status and the reason for it. If under its current standards a fee or



1 charge that has been paid as part of an award under this chapter would  
 2 otherwise be refunded by the institution to the student, it shall be  
 3 remitted to the ~~auditor of state~~ **comptroller**.

4 SECTION 421. IC 21-12-3-18, AS ADDED BY P.L.2-2007,  
 5 SECTION 253, IS AMENDED TO READ AS FOLLOWS  
 6 [EFFECTIVE JULY 1, 2024]: Sec. 18. The commission shall  
 7 administer the higher education award account and related records of  
 8 each student who is attending an approved postsecondary educational  
 9 institution under an award issued under this chapter. At each  
 10 appropriate time, it shall certify to the ~~auditor of state~~ **comptroller**, in  
 11 the manner prescribed by law, the current payment to be made to the  
 12 institution under the award. This shall be done in accordance with an  
 13 appropriate certificate of the approved postsecondary educational  
 14 institution presented by the time the payment is due under the rules of  
 15 the approved postsecondary educational institution applicable to  
 16 students generally, after the tuition and necessary fees have become  
 17 fixed.

18 SECTION 422. IC 21-12-3-19, AS AMENDED BY P.L.165-2016,  
 19 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 20 JULY 1, 2024]: Sec. 19. (a) The ~~auditor of state~~ **comptroller** shall  
 21 create a separate and segregated higher education award fund distinct  
 22 from the freedom of choice grant fund.

23 (b) All money disbursed from the higher education award fund shall  
 24 be in accordance with this chapter.

25 (c) The expense of administering the fund may be paid from money  
 26 in the fund.

27 (d) Money remaining in the higher education award fund at the end  
 28 of any fiscal year does not revert to the state general fund but remains  
 29 available to be used for making higher education awards under this  
 30 chapter, or it may be transferred to another fund under this article as  
 31 directed by the commission under IC 21-12-1.2-2.

32 SECTION 423. IC 21-12-4-5, AS AMENDED BY P.L.165-2016,  
 33 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 5. (a) The ~~auditor of the state~~ **comptroller** shall  
 35 create a separate and segregated freedom of choice grant fund distinct  
 36 from the higher education award fund.

37 (b) The expense of administering the fund may be paid from money  
 38 in the fund.

39 SECTION 424. IC 21-12-6-6.7 IS REPEALED [EFFECTIVE JULY  
 40 1, 2024]. ~~Sec. 6-7. (a) As used in this section, "FAFSA" refers to the  
 41 Free Application for Federal Student Aid.~~

42 ~~(b) The commission shall do the following:~~





- 1 (1) Develop an online form for an emancipated student or a parent  
 2 of an unemancipated student to affirm:  
 3 (A) that the student or parent received the model FAFSA  
 4 notice and understands the purpose of, and process for,  
 5 completing the FAFSA;  
 6 (B) that the student or parent understands the requirements  
 7 under IC 20-26-5-42.2; and  
 8 (C) whether the student or parent would like to receive free  
 9 assistance to complete the FAFSA.
- 10 (2) Provide information to each school corporation and charter  
 11 high school for the school corporation or charter high school to  
 12 determine which students have completed:  
 13 (A) the FAFSA; and  
 14 (B) the FAFSA affirmation form developed by the commission  
 15 under this section.
- 16 (3) Upon request from a nonpublic school, provide the  
 17 information described in subdivision (2).
- 18 SECTION 425. IC 21-12-16-5, AS AMENDED BY P.L.161-2023,  
 19 SECTION 1, AND AS AMENDED BY P.L.242-2023, SECTION 1, IS  
 20 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) An applicant who is enrolled  
 22 in an accredited postsecondary educational institution after June 30,  
 23 2017, may qualify for a scholarship under this ~~chapter~~ section. To  
 24 qualify for a scholarship, an applicant must:  
 25 (1) apply for a scholarship on a form supplied by the commission;  
 26 (2) except as provided in subsection (b), have graduated from an  
 27 Indiana nonaccredited nonpublic or state accredited high school  
 28 accredited under IC 20-31-4.1 and:  
 29 (A) graduated in the highest twenty percent (20%) of students  
 30 in the applicant's high school graduating class;  
 31 (B) received a score in the top twentieth percentile on the SAT  
 32 or ACT examination; or  
 33 (C) achieved a cumulative grade point average upon  
 34 graduation of at least ~~3.5~~ 3.0 on a 4.0 grading scale (or its  
 35 equivalent if another grading scale is used) for courses taken  
 36 during grades 9, 10, 11, and 12;  
 37 (3) have participated in school activities and community service  
 38 activities during high school;  
 39 (4) have applied to and been accepted for enrollment in an  
 40 accredited postsecondary educational institution approved by the  
 41 commission under section 10 of this chapter;  
 42 (5) agree in writing to:



- 1 (A) obtain a license to teach under IC 20-28-5; and  
 2 (B) teach for at least five (5) consecutive years in a public  
 3 school or an eligible school (as defined in IC 20-51-1-4.7) in  
 4 Indiana after graduating with a baccalaureate degree from the  
 5 accredited postsecondary educational institution described in  
 6 subdivision (4); and  
 7 (6) meet any other criteria established by the commission.  
 8 (b) A student who graduates from a nonaccredited nonpublic school  
 9 must meet the requirement described in subsection (a)(2)(B) in order  
 10 to meet the eligibility requirement described in subsection (a)(2).  
 11 SECTION 426. IC 21-12-16-8, AS AMENDED BY P.L.161-2023,  
 12 SECTION 2, AND AS AMENDED BY P.L.242-2023, SECTION 4, IS  
 13 CORRECTED AND AMENDED TO READ AS FOLLOWS  
 14 [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) Subject to subsections (b) and  
 15 (c), if an applicant meets the requirements under *section 5* of this  
 16 chapter, the commission may award, for not more than four (4)  
 17 academic years, a scholarship to the applicant in an amount of ~~seven~~  
 18 ~~ten thousand five hundred~~ dollars ~~(\$7,500)~~ (\$10,000) for each academic  
 19 year that the applicant attends the accredited postsecondary educational  
 20 institution approved by the commission under section 10 of this  
 21 chapter.  
 22 (b) The commission may not ~~do the following~~:  
 23 (1) award a scholarship under *section 5* of this chapter in a  
 24 amount of more than a total of ~~thirty forty~~ thousand dollars  
 25 ~~(\$30,000)~~ (\$40,000) to an individual applicant.  
 26 (2) Award scholarships under *section 5* of this chapter to more  
 27 than two hundred (200) new applicants each academic year.  
 28 (c) If the total amount to be distributed from the fund in a state fiscal  
 29 year exceeds the amount available for distribution, the amount to be  
 30 distributed to each eligible applicant shall be proportionately reduced  
 31 so that the total reductions equal the amount of the excess.  
 32 SECTION 427. IC 21-16-5-1.6, AS ADDED BY P.L.224-2023,  
 33 SECTION 8, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 1.6. (a) The term of a member of the board of  
 35 directors is four (4) years. All terms begin on January 1. Each member  
 36 holds office for the term of appointment and continues to serve after  
 37 expiration of the appointment until a successor is appointed and  
 38 qualified. A member is eligible for reappointment.  
 39 (b) A vacancy in the membership of the board under this chapter  
 40 shall be filled by the appointing authority for the unexpired term in the  
 41 same manner as the original appointment.  
 42 (c) The appointment of members in accordance with section 1.5 of



1 this chapter must be made not later than December 31, 2023.  
 2 Notwithstanding subsection (a), the terms of the members shall be  
 3 staggered as follows:

4 (1) Three (3) members appointed under section 1.5(a)(1) of this  
 5 chapter shall serve a two (2) year term.

6 (2) One (1) member appointed under section 1.5(a)(1) of this  
 7 chapter, the member appointed under **section** 1.5(a)(3) of this  
 8 chapter, and the member appointed under **section** 1.5(a)(5) of this  
 9 chapter shall serve a three (3) year term.

10 (3) One (1) member appointed under section 1.5(a)(1) of this  
 11 chapter, the member appointed under **section** 1.5(a)(2) of this  
 12 chapter, and the member appointed under **section** 1.5(a)(4) of this  
 13 chapter shall serve a four (4) year term.

14 All subsequent terms of members shall be for four (4) year terms. This  
 15 subsection expires July 1, 2028.

16 SECTION 428. IC 21-18-6-6, AS AMENDED BY P.L.29-2023,  
 17 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 18 JULY 1, 2024]: Sec. 6. (a) As used in this section, "FAFSA" refers to  
 19 the Free Application for Federal Student Aid.

20 (b) The commission shall prepare a model notice for schools that  
 21 includes the following information for parents and students:

22 (1) A statement regarding the:

23 (A) existence of;

24 (B) availability of; and

25 (C) state deadline to complete;

26 the FAFSA.

27 (2) A description that provides parents and students with an  
 28 understanding of the process for and benefits of completing a  
 29 FAFSA.

30 (3) A statement regarding the most recent labor market trends,  
 31 including the number and percentage of state minimum wage jobs  
 32 that:

33 (A) do not require education beyond high school; and

34 (B) require additional education or training after obtaining a  
 35 high school diploma.

36 (4) A statement that Indiana offers guaranteed financial aid  
 37 options for all high school graduates, regardless of family income,  
 38 including information on Indiana's high value workforce ready  
 39 credit-bearing grants described under IC 21-12-8.

40 (5) A statement that eligibility for many merit based and need  
 41 based scholarships, grants, and other financial aid opportunities  
 42 require the FAFSA to be completed by a certain date.



1 (6) A statement that each student is required to complete and  
 2 submit the FAFSA in the student's senior year in accordance with  
 3 IC 20-26-5-42.2 unless:

4 (A) a parent or guardian of the student or the student, if the  
 5 student is an emancipated minor, submits a signed waiver  
 6 certifying that the student understands what the FAFSA is and  
 7 declines to complete it; or

8 (B) the principal or school counselor of the student's high  
 9 school waives the requirement due to the principal or school  
 10 counselor being unable to reach the parents or guardians of the  
 11 students by April 15 of the school year after at least two (2)  
 12 reasonable attempts to contact the parents.

13 This subdivision expires June 30, 2033.

14 (7) A website link to the online FAFSA affirmation form  
 15 described in ~~IC 21-12-6-6.7~~ **section 6.5 of this chapter.**

16 (c) The commission shall annually update the model notice to  
 17 amend any of the information in the model notice, as determined  
 18 necessary by the commission.

19 (d) The commission shall post the model notice prepared under  
 20 subsection (b) on the commission's website.

21 SECTION 429. IC 21-18-6-6.5 IS ADDED TO THE INDIANA  
 22 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 23 [EFFECTIVE JULY 1, 2024]: **Sec. 6.5. (a) As used in this section,**  
 24 **"FAFSA" refers to the Free Application for Federal Student Aid.**

25 **(b) The commission shall do the following:**

26 **(1) Develop an online form for an emancipated student or a**  
 27 **parent of an unemancipated student to affirm:**

28 **(A) that the student or parent received the model FAFSA**  
 29 **notice and understands the purpose of, and process for,**  
 30 **completing the FAFSA;**

31 **(B) that the student or parent understands the**  
 32 **requirements under IC 20-26-5-42.2; and**

33 **(C) whether the student or parent would like to receive**  
 34 **free assistance to complete the FAFSA.**

35 **(2) Provide information to each school corporation and**  
 36 **charter high school for the school corporation or charter high**  
 37 **school to determine which students have completed:**

38 **(A) the FAFSA; and**

39 **(B) the FAFSA affirmation form developed by the**  
 40 **commission under this section.**

41 **(3) Upon request from a nonpublic school, provide the**  
 42 **information described in subdivision (2).**



1 SECTION 430. IC 21-18-17.5-5, AS ADDED BY P.L.216-2023,  
 2 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 3 JULY 1, 2024]: Sec. 5. (a) A state educational institution selected to  
 4 participate in the pilot program shall do the following:

5 (1) Select adult students who meet the requirements under  
 6 subsection (b) to participate in the pilot program.

7 (2) Employ education and career support coaches to advise,  
 8 counsel, and provide information to adult students participating  
 9 in the pilot program regarding:

10 (A) local and statewide employment opportunities;

11 (B) ~~qualification~~, **qualifications**, credentials, certifications, or  
 12 degrees required for the employment opportunities described  
 13 in clause (A);

14 (C) available transportation services, child care services, and  
 15 housing;

16 (D) state and federal programs that provide financial support  
 17 and other services;

18 (E) eligibility criteria for the programs described in clause (D);  
 19 and

20 (F) education partnership grants available under the pilot  
 21 program for the services and housing described in clause (C)  
 22 and any other **support** services or costs approved by the  
 23 commission under section 4 of this chapter.

24 (3) Establish eligibility criteria and award education partnership  
 25 grants to an adult student who participates in the pilot program for  
 26 costs associated with:

27 (A) transportation services, child care services, and housing;  
 28 and

29 (B) any other support services or costs approved by the  
 30 commission under section 4 of this chapter.

31 (4) Determine the amount of an education partnership grant  
 32 awarded under subsection (b).

33 (5) Meet any other requirements to participate in the pilot  
 34 program as established by the commission.

35 (b) A state educational institution may select an adult student to  
 36 participate in the pilot program if the adult student:

37 (1) is completing:

38 (A) an associate or bachelor's degree; or

39 (B) a technical certificate;

40 at a state educational institution campus selected under section 3  
 41 of this chapter;

42 (2) is a member of a household with an annual income that does



- 1 not exceed two hundred fifty percent (250%) of the federal  
 2 poverty level; and  
 3 (3) meets any other criteria established by the commission.  
 4 SECTION 431. IC 21-18-17.5-7, AS ADDED BY P.L.216-2023,  
 5 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 7. Not later than July 1, 2024, and not later than  
 7 July 1 each year thereafter, each state educational institution that  
 8 participates in the pilot program shall prepare and submit to the  
 9 commission a report that includes the following information regarding  
 10 the state educational institution:
- 11 (1) The total number of education and career support coaches  
 12 employed by the state educational institution during the academic  
 13 year.
  - 14 (2) The total number of adult students who participated in the  
 15 pilot program and the demographics of the adult students during  
 16 the academic year.
  - 17 (3) The number and amount of each education partnership grant  
 18 awarded during the academic year to adult students by the state  
 19 educational institution under the pilot program and whether the  
 20 grant was used for costs for:
    - 21 (A) transportation;
    - 22 (B) child care;
    - 23 (C) housing;
    - 24 (D) any other **support** services or costs approved by the  
 25 commission under section 4 of this chapter; or
    - 26 (E) any of the items listed in clauses (A) through (D) for which  
 27 the grant funds were awarded.
  - 28 (4) A list of the credentials, certifications, or degrees that adult  
 29 students participating in the pilot program are pursuing.
  - 30 (5) The number of adult students who completed a credential,  
 31 certification, or degree described in subdivision (4).
  - 32 (6) The total amount of the education and career support services  
 33 grant that the state educational institution used for each of the  
 34 following:
    - 35 (A) The cost of employing education and career support  
 36 coaches.
    - 37 (B) Awarding education partnership grants under the pilot  
 38 program.
    - 39 (C) The costs associated with administering the pilot program.
  - 40 (7) Any recommendations regarding expanding or improving the  
 41 pilot program.
  - 42 (8) Any other information required by the commission.



1 SECTION 432. IC 21-20-4-2, AS ADDED BY P.L.2-2007,  
 2 SECTION 261, IS AMENDED TO READ AS FOLLOWS  
 3 [EFFECTIVE JULY 1, 2024]: Sec. 2. The treasurer of Indiana  
 4 University shall give bond in an amount and with surety approved by  
 5 the board of trustees that is conditioned upon the faithful discharge of  
 6 the treasurer's duties. The bond shall be:

- 7 (1) payable to the state; and
- 8 (2) filed with the ~~auditor of state~~ **comptroller**.

9 SECTION 433. IC 21-24-2.1-9, AS ADDED BY P.L.220-2011,  
 10 SECTION 356, IS AMENDED TO READ AS FOLLOWS  
 11 [EFFECTIVE JULY 1, 2024]: Sec. 9. This section applies if the  
 12 University of Southern Indiana board of trustees fails to make a transfer  
 13 required by an agreement described in section 5(d) of this chapter or  
 14 required by section 6 or 7 of this chapter, when due, to the Indiana  
 15 State University board of trustees. Upon being notified that the  
 16 University of Southern Indiana board of trustees has failed to make a  
 17 transfer described by this section, the ~~auditor of state~~ **comptroller** shall  
 18 issue a warrant to the Indiana State University board of trustees that is  
 19 equal to the amount of payment due from the University of Southern  
 20 Indiana board of trustees to the Indiana State University board of  
 21 trustees. The amount of the warrant shall be paid by the treasurer of  
 22 state under IC 4-8.1-2 at the time of its presentation to the extent that  
 23 the amount of the warrant does not exceed the undistributed amounts  
 24 appropriated by the general assembly to the University of Southern  
 25 Indiana board of trustees in that fiscal year. To the extent that the  
 26 warrant exceeds the amount of undistributed appropriations to the  
 27 University of Southern Indiana board of trustees, the treasurer of state  
 28 shall continue to be obligated to pay the excess in future fiscal years  
 29 from amounts appropriated to the University of Southern Indiana board  
 30 of trustees in subsequent fiscal years. The amount paid by the treasurer  
 31 of state under this section in any fiscal year shall be deducted from the  
 32 amount distributable to the University of Southern Indiana board of  
 33 trustees from the affected appropriation.

34 SECTION 434. IC 21-28-5-13, AS ADDED BY P.L.2-2007,  
 35 SECTION 269, IS AMENDED TO READ AS FOLLOWS  
 36 [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The higher education  
 37 statewide telecommunications fund is established as a special and  
 38 distinct fund. Expenditures from the fund may be made only for the  
 39 following:

- 40 (1) Payments by the participating educational institutions for the
- 41 use of a transmission system or the lease, purchase, rental, or
- 42 production of information in a designated electronic format.



- 1 (2) Studies regarding the possibilities of extending the use of the  
2 transmission system:
- 3 (A) to state educational institutions or private postsecondary  
4 educational institutions in Indiana that are not participating  
5 educational institutions; and  
6 (B) for post-high school and other educational uses.
- 7 (3) The expenses of coordinating, planning, and supervising the  
8 use of the transmission system and the information in the  
9 designated electronic format.
- 10 (4) Equipment for the originating and receiving of instructional  
11 communication and educational information by means of the  
12 transmission system and the information in the designated  
13 electronic format.
- 14 (b) The state ~~auditor~~ **comptroller** shall pay, as needed, from the  
15 fund amounts to the board of trustees of Indiana University as agent for  
16 the participating educational institutions.
- 17 (c) The board of trustees of Indiana University, as agent, shall apply  
18 the funds to the payment of items as payment becomes due from the  
19 fund.
- 20 SECTION 435. IC 21-34-3-7, AS ADDED BY P.L.2-2007,  
21 SECTION 275, IS AMENDED TO READ AS FOLLOWS  
22 [EFFECTIVE JULY 1, 2024]: Sec. 7. (a) If the board of trustees of a  
23 state educational institution determines to locate a building facility  
24 upon real estate, the title to which is in the name of the state of Indiana  
25 for the use and benefit of:
- 26 (1) the board of trustees of the state educational institution; or  
27 (2) the state educational institution under its control;
- 28 the parcel of real estate reasonably required for the building facility  
29 may, upon request in writing by the board of trustees of the state  
30 educational institution to the governor and with the approval of the  
31 governor, be conveyed by deed from the state of Indiana to the board  
32 of trustees of the state educational institution.
- 33 (b) The governor may execute and deliver a deed:  
34 (1) in the name of the state of Indiana;  
35 (2) signed on behalf of the state by the governor;  
36 (3) attested by the ~~auditor~~ of state **comptroller**; and  
37 (4) with the seal of the state affixed to the deed.
- 38 SECTION 436. IC 21-35-2-10, AS ADDED BY P.L.2-2007,  
39 SECTION 276, IS AMENDED TO READ AS FOLLOWS  
40 [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) If:  
41 (1) a state educational institution receives by gift, benefaction, or  
42 other means any structures or equipment:





- 1 (A) located on real estate, title to which is in the name of the  
 2 state, for the use and benefit of:  
 3 (i) the state educational institution; or  
 4 (ii) the board of trustees of the state educational institution;  
 5 and  
 6 (B) that:  
 7 (i) is incomplete; or  
 8 (ii) in the judgment of its board of trustees, is insufficient for  
 9 the needs of the state educational institution; or  
 10 (2) the board of trustees of a state educational institution decides  
 11 to locate and construct any structures or equipment on real estate,  
 12 title to which is in the name of the state for the use and benefit of:  
 13 (A) the state educational institution; or  
 14 (B) the board of trustees of the state educational institution;  
 15 the parcel of real estate on which the structures or equipment is located  
 16 or on which it is proposed to locate the structures and equipment and  
 17 reasonably required by the state educational institution for any of the  
 18 purposes enumerated in this chapter may, upon request in writing of the  
 19 board of trustees of the state educational institution to the governor and  
 20 the approval of the governor, be conveyed by deed from the state to the  
 21 board of trustees of the state educational institution in their corporate  
 22 capacity for the purposes, or any of the purposes, of this chapter.  
 23 (b) The governor may execute and deliver the deed:  
 24 (1) in the name of the state of Indiana;  
 25 (2) signed on behalf of the state by the governor;  
 26 (3) attested by the ~~auditor of state~~ **comptroller**; and  
 27 (4) with the seal of the state affixed to the deed.  
 28 SECTION 437. IC 21-35-3-11, AS ADDED BY P.L.2-2007,  
 29 SECTION 276, IS AMENDED TO READ AS FOLLOWS  
 30 [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) If the board of trustees of  
 31 any state educational institution determines that real estate, the title to  
 32 which is in the name of the state, for the use and benefit of the board  
 33 of trustees or the state educational institution under the board's control,  
 34 is reasonably required for use as a support facility or a research facility,  
 35 the real estate may, upon:  
 36 (1) request in writing of the board of trustees of the state  
 37 educational institution to the governor; and  
 38 (2) the approval of the governor;  
 39 be conveyed by deed from the state to the board of trustees of the state  
 40 educational institution.  
 41 (b) The governor may execute and deliver the deed:  
 42 (1) in the name of the state of Indiana;



- 1 (2) signed on behalf of the state by the governor;
- 2 (3) attested by the ~~auditor~~ of state **comptroller**; and
- 3 (4) with the seal of the state affixed to the deed.

4 SECTION 438. IC 21-38-3-6, AS AMENDED BY P.L.141-2016,  
5 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
6 JULY 1, 2024]: Sec. 6. ~~(a)~~ The board of trustees of Ivy Tech  
7 Community College shall select and employ a president of the state  
8 educational institution, with qualifications set out, and other staff and  
9 professional employees as are required.

10 ~~(b) This subsection expires July 1, 2020. The president shall select~~  
11 ~~and employ two (2) vice presidents; one (1) for each of the following;~~  
12 ~~subject to confirmation by the board of trustees:~~

- 13 ~~(1) One (1) whose focus is on programs and pathways designed~~  
14 ~~to meet workforce and employer demand;~~
- 15 ~~(2) One (1) whose focus is on academics and transferability of~~  
16 ~~program and pathway credits.~~

17 ~~The president shall ensure alignment between the activities managed~~  
18 ~~by each vice president.~~

19 SECTION 439. IC 22-4-5-2, AS AMENDED BY P.L.85-2023,  
20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
21 JULY 1, 2024]: Sec. 2. (a) Payments in lieu of a vacation awarded to  
22 an employee by an employing unit shall be considered as deductible  
23 income in and with respect to the week in which the vacation occurs.

24 (b) The payment of accrued vacation pay, dismissal pay, or  
25 severance pay to an individual separated from employment by an  
26 employing unit shall be allocated to the period of time for which such  
27 payment is made immediately following the date of separation, and an  
28 individual receiving such payments shall not be deemed unemployed  
29 with respect to a week during which such allocated deductible income  
30 equals or exceeds the weekly benefit amount of the individual's claim.

31 (c) Pay for:

- 32 (1) idle time;
- 33 (2) sick pay;
- 34 (3) traveling expenses granted to an individual by an employing  
35 unit and not fully accounted for by such individual;
- 36 (4) earnings from self-employment;
- 37 (5) awards by the National Labor Relations Board of additional  
38 pay, back pay, or for loss of employment;
- 39 (6) payments made under an agreement entered into by an  
40 employer, a union, and the National Labor Relations Board; or
- 41 (7) payments to an employee by an employing unit made pursuant  
42 to the terms and provisions of the Fair Labor Standards Act;



1 shall be deemed to constitute deductible income with respect to the  
 2 week or weeks for which such payments are made. However, if  
 3 payments made under ~~subsection (c)(5) or (c)(6)~~ **subdivision (5) or (6)**  
 4 are not, by the terms of the order or agreement under which the  
 5 payments are made, allocated to any designated week or weeks, then,  
 6 and in such cases, such payments shall be considered as deductible  
 7 income in and with respect to the week in which the same is actually  
 8 paid.

9 (d) Payment of vacation pay shall be deemed deductible income  
 10 with respect to the week or weeks falling within such vacation period  
 11 for which vacation payment is made.

12 SECTION 440. IC 22-4.1-28-2, AS ADDED BY P.L.216-2023,  
 13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 14 JULY 1, 2024]: Sec. 2. (a) Before January 1, 2024, the office of the  
 15 secretary of family and social services may, in consultation with the  
 16 Erskine Green Training Institute, and in coordination with the  
 17 department, establish a manufacturing workforce training pilot program  
 18 to provide training and other services to:

- 19 (1) individuals with intellectual and other developmental
- 20 disabilities; and
- 21 (2) incumbent workers who are identified to fill higher paying
- 22 jobs as a result of increased workforce participation by
- 23 individuals with intellectual and other developmental disabilities.

24 (b) The Erskine Green Training Institute may administer the  
 25 program.

26 (c) The office of the secretary of family and social services may  
 27 contract with the Erskine Green Training Institute to cover the costs of:

- 28 (1) the administration of the program; and
- 29 (2) any subsidized wages associated with the program.

30 (d) The program may receive:

- 31 (1) funding from the American Rescue Plan Act of 2021; or
- 32 (2) any funding available through the department.

33 (e) If established, the Erskine Green Training Institute shall develop  
 34 the program in consultation with:

- 35 (1) the office of the secretary of family and social services;
- 36 (2) the department;
- 37 (3) the Indiana economic development corporation;
- 38 (4) the Indiana Chamber of Commerce; and
- 39 (5) the Indiana ~~Manufacturing~~ **Manufacturers** Association.

40 (f) Before January 31, 2025, and before January 31, 2026, the  
 41 Erskine Green Training Institute shall prepare and submit a report to  
 42 the office of the secretary of family and social services and to the



1 legislative council, in an electronic format under IC 5-14-6, that  
2 includes the following information for the previous calendar year:

3 (1) The total number of employers, and the geographic locations  
4 of the employers, that participated in the program.

5 (2) The total number of incumbent manufacturing workers who  
6 received skills training to qualify for a higher paying job,  
7 including geographic locations, and the previous and new wages  
8 for those workers.

9 (3) The total number of people with intellectual and other  
10 developmental disabilities who participated in the program, and  
11 the geographic locations and wages for those workers.

12 (4) The cost of administering the program.

13 SECTION 441. IC 22-11-14-12, AS AMENDED BY P.L.201-2023,  
14 SECTION 233, IS AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JULY 1, 2024]: Sec. 12. (a) A user fee, known as the  
16 public safety fee, is imposed on retail transactions made in Indiana of  
17 fireworks, in accordance with section 13 of this chapter.

18 (b) A person who acquires fireworks in a retail transaction is liable  
19 for the public safety fee on the transaction and, except as otherwise  
20 provided in this chapter, shall pay the public safety fee to the retailer  
21 as a separate added amount to the consideration in the transaction. The  
22 retailer shall collect the public safety fee as an agent for the state.

23 (c) The public safety fee shall be deposited in the state general fund.  
24 The ~~auditor of state~~ **comptroller** shall annually transfer the money  
25 received from the public safety fee as follows:

26 (1) The first two million dollars (\$2,000,000) received shall  
27 remain in the state general fund.

28 (2) Any additional money received shall be divided evenly  
29 between the state disaster relief fund established by IC 10-14-4-5  
30 and the state general fund.

31 (d) The department of state revenue shall adopt rules under  
32 IC 4-22-2 necessary for the collection of the public safety fee money  
33 from retailers as described in subsections (b) and (c).

34 SECTION 442. IC 22-12-6-5 IS AMENDED TO READ AS  
35 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) All fire insurance  
36 companies licensed to transact business in Indiana shall pay to the  
37 treasurer of state before March 2 of each year an amount equal to  
38 one-half of one percent (0.5%) of the gross premiums of each company,  
39 received on fire risks written in Indiana, after deducting return  
40 premiums and considerations received from reinsurance, as reported by  
41 them to the ~~auditor of state~~ **comptroller** for the payment of premium  
42 taxes as provided by statute.



1 (b) Annual payment under subsection (a) by these companies is in  
 2 addition to all taxes and license fees required by statute to be paid by  
 3 fire insurance companies doing business in Indiana.

4 (c) If any fire insurance company licensed, authorized, or  
 5 incorporated to transact business in Indiana fails to pay into the state  
 6 treasury on June 30 and December 31 of each year the taxes required  
 7 by this section, the department of insurance shall revoke its license and  
 8 may not license it to do business in Indiana for two (2) years after the  
 9 date its license is revoked under this subsection.

10 SECTION 443. IC 23-2-4-1, AS AMENDED BY P.L.156-2023,  
 11 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 12 JULY 1, 2024]: Sec. 1. As used in this chapter, the term:

13 "Application fee" means the fee charged an individual, in addition  
 14 to the entrance fee or any other fee, to cover the provider's reasonable  
 15 costs in processing the individual's application to become a resident.

16 "Commissioner" means the securities commissioner as provided in  
 17 IC 23-19-6-1(a).

18 "Continuing care agreement" means the following:

19 (1) For continuing care retirement communities registered before  
 20 January 2, 2007, an agreement by a provider to furnish to at least  
 21 one (1) individual, for the payment of an entrance fee and  
 22 periodic charges, accommodations in a living unit of a home, and  
 23 at least two (2) of the following services for the life of the  
 24 individual or for more than one (1) month unless the agreement  
 25 is ~~cancelled~~: **canceled**:

26 (A) Meals and related services.

27 (B) Nursing care services.

28 (C) Medical services.

29 (D) Other health related services.

30 (2) For continuing care retirement communities registered after  
 31 January 1, 2007, and before July 1, 2009, an agreement by a  
 32 provider to furnish to an individual, for the payment of an  
 33 entrance fee of at least twenty-five thousand dollars (\$25,000),  
 34 periodic charges, accommodations in a living unit of a home, and  
 35 at least one (1) of the following services for the life of the  
 36 individual or for more than one (1) month unless the agreement  
 37 is canceled:

38 (A) Meals and related services.

39 (B) Nursing care services.

40 (C) Medical services.

41 (D) Other health related services. ~~or~~

42 (E) Any combination of these services.



1 (3) For continuing care retirement communities registered after  
 2 June 30, 2009, an agreement by a provider to furnish to an  
 3 individual, for the payment of an entrance fee of at least  
 4 twenty-five thousand dollars (\$25,000), periodic charges,  
 5 accommodations in a living unit of a home, and at least one (1) of  
 6 the following services for the life of the individual unless the  
 7 agreement is terminated as specified under this chapter:

8 (A) Meals and related services.

9 (B) Nursing care services.

10 (C) Medical services.

11 (D) Other health related services. ~~or~~

12 (E) Any combination of these services.

13 "Continuing care retirement community" includes both of the  
 14 following:

15 (1) An independent living facility.

16 (2) A health facility licensed under IC 16-28.

17 "Contracting party" means a person or persons who enter into a  
 18 continuing care agreement with a provider.

19 "Entrance fee" means the sum of money or other property paid or  
 20 transferred, or promised to be paid or transferred, to a provider in  
 21 consideration for one (1) or more individuals becoming a resident of a  
 22 continuing care retirement community under a continuing care  
 23 agreement.

24 "Living unit" means a room, apartment, cottage, or other area within  
 25 a continuing care retirement community set aside for the use of one (1)  
 26 or more identified residents.

27 "Long term financing" means financing for a period in excess of one  
 28 (1) year.

29 "Omission of a material fact" means the failure to state a material  
 30 fact required to be stated in any disclosure statement or registration in  
 31 order to make the disclosure statement or registration, in light of the  
 32 circumstances under which they were made, not misleading.

33 "Person" means an individual, a corporation, a partnership, an  
 34 association, a limited liability company, or other legal entity.

35 "Provider" means a person that agrees to provide care under a  
 36 continuing care agreement.

37 "Refurbishment fee" means the fee charged an individual, in  
 38 addition to the entrance fee or any other fee, to cover the provider's  
 39 reasonable costs in refurbishing a previously occupied living unit  
 40 specifically designated for occupancy by that individual.

41 "Resident" means an individual who is entitled to receive benefits  
 42 under a continuing care agreement.



1 "Solicit" means any action of a provider in seeking to have an  
 2 individual residing in Indiana pay an application fee and enter into a  
 3 continuing care agreement, including:

4 (1) personal, telephone, or mail communication or any other  
 5 communication directed to and received by any individual in  
 6 Indiana; and

7 (2) advertising in any media distributed or communicated by any  
 8 means to individuals residing in Indiana.

9 "Termination" refers to the cancellation of a continuing care  
 10 agreement under this chapter.

11 SECTION 444. IC 23-17-32-7, AS ADDED BY P.L.221-2023,  
 12 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 13 JULY 1, 2024]: Sec. 7. (a) Except as provided in subsection (b), a  
 14 public agency shall not do any of the following:

15 (1) Require or otherwise compel any person or nonprofit  
 16 organization to provide the public agency with personal  
 17 information.

18 (2) Release, publicize, or otherwise publicly disclose personal  
 19 information in the possession of the public agency.

20 (3) Request or require a current or prospective:

21 (A) contractor for; or

22 (B) grantee of;

23 the public agency to provide a list of nonprofit organizations to  
 24 which the current or prospective contractor or grantee has  
 25 provided financial or nonfinancial support.

26 (b) Subsection (a) does not apply with respect to any of the  
 27 following:

28 (1) Any report or disclosure required under state:

29 (A) campaign finance law as required by IC 3-9-5;

30 (B) lobbying disclosure law as required by IC 2-7; or

31 (C) access to information, including personal information as  
 32 required by IC 2-5-1.7.

33 (2) A lawful order or warrant, issued by a court of competent  
 34 jurisdiction, for the provision, disclosure, or release of personal  
 35 information.

36 (3) A lawful request for discovery of personal information in the  
 37 context of litigation if the following conditions are met:

38 (A) The requesting party or person demonstrates, by clear and  
 39 convincing evidence, as determined by the court, a compelling  
 40 need for the personal information.

41 (B) The requesting party or person obtains a protective order,  
 42 issued by the court, barring disclosure of the personal



- 1 information to any person not named as a party in the  
 2 litigation.
- 3 (4) Admission of personal information as relevant evidence  
 4 before a court of competent jurisdiction. However, a court may  
 5 not publicly disclose or release personal information without a  
 6 specific finding of good cause.
- 7 (5) Release by a public agency of personal information that was  
 8 voluntarily released by:
- 9 (A) the person to whom the personal information pertains; or  
 10 (B) the nonprofit organization with which the personal  
 11 information is associated;  
 12 to the public.
- 13 (6) A collection of information that:
- 14 (A) includes the identity of any director, officer, registered  
 15 agent, or incorporator of a nonprofit organization; and  
 16 (B) is part of any report or disclosure required to be filed with  
 17 the secretary of state under this article or any other statute.
- 18 However, information that directly identifies a person as a donor  
 19 of financial support to a nonprofit organization shall not be  
 20 collected by or disclosed to the secretary of state.
- 21 (7) Disclosure of personal information that is derived from a  
 22 financial donation to a nonprofit organization that is affiliated  
 23 with a public agency if:
- 24 (A) the disclosure is required by statute; and  
 25 (B) the person to whom the personal information pertains has  
 26 not previously made a request for anonymity to the nonprofit  
 27 organization.
- 28 (8) Information collected in an examination by the state board of  
 29 accounts under IC 5-11-1-9. The information collected under  
 30 IC 5-11-1-9 must be directly related to the examination by the  
 31 state board of accounts or a related proceeding. Information  
 32 collected under IC 5-11-1-9 may not be disclosed to the public,  
 33 unless disclosure is expressly required by statute.
- 34 (9) A request by the attorney general for information required for  
 35 an audit, examination, review, or investigation. The request from  
 36 the attorney general must be directly related to the audit,  
 37 examination, review, or investigation being completed.  
 38 Information collected pursuant to an audit, examination, review,  
 39 or investigation by the attorney general shall not be disclosed to  
 40 the public, unless disclosure is expressly required by statute.
- 41 (10) Information submitted by a vendor to the ~~auditor~~ of state  
 42 **comptroller** for the purpose of receiving payment from the state





1 under IC 4-13-2-14.8 or IC 5-11-10-1.6. Information that directly  
 2 identifies a person as a donor of financial support to a nonprofit  
 3 organization shall not be collected by or disclosed to the ~~auditor~~  
 4 ~~of state~~ **comptroller** unless it is voluntarily submitted by the  
 5 nonprofit organization.

6 (11) Information requested or submitted for the purpose of  
 7 licensing a qualified organization under IC 4-32.3-4. The  
 8 information collected under IC 4-32.3-4 shall not be disclosed to  
 9 the public, unless disclosure is expressly required by statute.

10 (12) Personal information that a public agency requests from a  
 11 nonprofit hospital for a legitimate business purpose of the public  
 12 agency.

13 (c) Personal information is considered confidential and is not  
 14 subject to disclosure under IC 5-14-3.

15 SECTION 445. IC 24-1-2-9 IS AMENDED TO READ AS  
 16 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. Whenever an  
 17 information is filed by the attorney general or by any prosecuting  
 18 attorney, such officer shall not be liable for costs; but when it is filed  
 19 upon the relation of a private person, ~~he~~ **the officer** shall be liable for  
 20 costs unless the same are adjudged against the defendant. In all  
 21 proceedings instituted under the provisions of this chapter by the  
 22 attorney general or by the prosecuting attorney on the order and  
 23 direction of the court, the attorney general, or the governor, all  
 24 necessary costs and expenses of the prosecution shall be paid out of  
 25 moneys in the state treasury not otherwise appropriated if such costs  
 26 cannot be collected from the defendant or defendants, in case judgment  
 27 be rendered against such defendant or defendants, and it shall be the  
 28 duty of the ~~auditor of state~~ **comptroller**, upon receipt from the attorney  
 29 general of a statement of the costs and expenses of any such  
 30 prosecution, to draw ~~his~~ **the state comptroller's** warrant upon the  
 31 treasurer of state for the amount so certified. ~~provided~~ However, ~~that~~  
 32 the attorney general shall not involve the state in any extraordinary  
 33 expense for experts or other assistants without first obtaining the  
 34 consent of the governor, and twenty thousand dollars (\$20,000) is  
 35 appropriated biennially from any funds of the state not otherwise  
 36 appropriated to defray the expenses of such prosecutions by the  
 37 attorney general. Such prosecuting attorney shall also be allowed by the  
 38 court trying such cause reasonable compensation for ~~his~~ **the**  
 39 **prosecuting attorney's** services, and such allowances shall be paid as  
 40 part of the costs and expenses of such prosecution.

41 SECTION 446. IC 24-4.4-1-301, AS AMENDED BY P.L.197-2023,  
 42 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE



1 JULY 1, 2024]; Sec. 301. In addition to definitions appearing in  
2 subsequent chapters of this article, the following definitions apply  
3 throughout this article:

4 (1) "Affiliate", with respect to any person subject to this article,  
5 means a person that, directly or indirectly, through one (1) or  
6 more intermediaries:

- 7 (a) controls;  
8 (b) is controlled by; or  
9 (c) is under common control with;

10 the person subject to this article.

11 (2) "Agreement" means the bargain of the parties in fact as found  
12 in the parties' language or by implication from other  
13 circumstances, including course of dealing or usage of trade or  
14 course of performance.

15 (3) "Agricultural products" includes agricultural products,  
16 horticultural products, viticultural products, dairy products,  
17 livestock, wildlife, poultry, bees, forest products, fish and  
18 shellfish, any products raised or produced on farms, and any  
19 products processed or manufactured from products raised or  
20 produced on farms.

21 (4) "Agricultural purpose" means a purpose related to the  
22 production, harvest, exhibition, marketing, transportation,  
23 processing, or manufacture of agricultural products by a natural  
24 person who cultivates, plants, propagates, or nurtures the  
25 agricultural products.

26 (5) "Consumer credit sale" is a sale of goods, services, or an  
27 interest in land in which:

- 28 (a) credit is granted by a person who engages as a seller in  
29 credit transactions of the same kind;  
30 (b) the buyer is a person other than an organization;  
31 (c) the goods, services, or interest in land are purchased  
32 primarily for a personal, family, or household purpose;  
33 (d) either the debt is payable in installments or a credit service  
34 charge is made; and  
35 (e) with respect to a sale of goods or services, either:  
36 (i) the amount of credit extended, the written credit limit, or  
37 the initial advance does not exceed the exempt threshold  
38 amount, as adjusted in accordance with the annual  
39 adjustment of the exempt threshold amount, specified in  
40 Regulation Z (12 CFR 226.3 or 12 CFR 1026.3(b), as  
41 applicable); or  
42 (ii) the debt is secured by personal property used or expected



- 1 to be used as the principal dwelling of the buyer.
- 2 (6) "Credit" means the right granted by a creditor to a debtor to
- 3 defer payment of debt or to incur debt and defer its payment.
- 4 (7) "Creditor" means a person:
- 5 (a) that regularly engages in the extension of first lien
- 6 mortgage transactions that are subject to a credit service
- 7 charge or loan finance charge, as applicable, or are payable by
- 8 written agreement in more than four (4) installments (not
- 9 including a down payment); and
- 10 (b) to which the obligation is initially payable, either on the
- 11 face of the note or contract, or by agreement if there is not a
- 12 note or contract.
- 13 The term does not include a person described in subsection
- 14 (34)(a) in a tablefunded transaction. A creditor may be an
- 15 individual, a limited liability company, a sole proprietorship, a
- 16 partnership, a trust, a joint venture, a corporation, an
- 17 unincorporated organization, or other form of entity, however
- 18 organized.
- 19 (8) "Department" refers to the members of the department of
- 20 financial institutions.
- 21 (9) "Depository institution" has the meaning set forth in the
- 22 Federal Deposit Insurance Act (12 U.S.C. 1813(c)) and includes
- 23 any credit union.
- 24 (10) "Director" refers to the director of the department of financial
- 25 institutions or the director's designee.
- 26 (11) "Dwelling" means a residential structure that contains one
- 27 (1) to four (4) units, regardless of whether the structure is
- 28 attached to real property. The term includes an individual:
- 29 (a) condominium unit;
- 30 (b) cooperative unit;
- 31 (c) mobile home; or
- 32 (d) trailer;
- 33 that is used as a residence.
- 34 (12) "Employee" means an individual who is paid wages or other
- 35 compensation by an employer required under federal income tax
- 36 law to file Form W-2 on behalf of the individual.
- 37 (13) "Federal banking agencies" means the Board of Governors
- 38 of the Federal Reserve System, the Office of the Comptroller of
- 39 the Currency, the Office of Thrift Supervision, the National Credit
- 40 Union Administration, and the Federal Deposit Insurance
- 41 Corporation.
- 42 (14) "First lien mortgage transaction" means:



- 1 (a) a consumer loan; or  
 2 (b) a consumer credit sale;  
 3 that is or will be used by the debtor primarily for personal, family,  
 4 or household purposes and that is secured by a mortgage or a land  
 5 contract (or another consensual security interest equivalent to a  
 6 mortgage or a land contract) that constitutes a first lien on a  
 7 dwelling or on residential real estate upon which a dwelling is  
 8 constructed or intended to be constructed.
- 9 (15) "Immediate family member" means a spouse, child, sibling,  
 10 parent, grandparent, or grandchild. The term includes stepparents,  
 11 stepchildren, stepsiblings, and adoptive relationships.
- 12 (16) "Individual" means a natural person.
- 13 (17) "Licensee" means a person licensed to engage in mortgage  
 14 transactions as a creditor.
- 15 (18) "Loan" includes:  
 16 (a) the creation of debt by:  
 17 (i) the creditor's payment of or agreement to pay money to  
 18 the debtor or to a third party for the account of the debtor; or  
 19 (ii) the extension of credit by a person who engages as a  
 20 seller in credit transactions primarily secured by an interest  
 21 in land;  
 22 (b) the creation of debt by a credit to an account with the  
 23 creditor upon which the debtor is entitled to draw  
 24 immediately; and  
 25 (c) the forbearance of debt arising from a loan.
- 26 (19) "Loan brokerage business" means any activity in which a  
 27 person, in return for any consideration from any source, procures,  
 28 attempts to procure, or assists in procuring, a mortgage  
 29 transaction from a third party or any other person, whether or not  
 30 the person seeking the mortgage transaction actually obtains the  
 31 mortgage transaction.
- 32 (20) "Loan processor or underwriter" means an individual who  
 33 performs clerical or support duties as an employee at the direction  
 34 of, and subject to the supervision and instruction of, a person  
 35 licensed to engage in mortgage transactions or a person exempt  
 36 from licensing. For purposes of this ~~subsection~~, **subdivision**, the  
 37 term "clerical or support duties" may include, after the receipt of  
 38 an application, the following:  
 39 (a) The receipt, collection, distribution, and analysis of  
 40 information common for the processing or underwriting of a  
 41 mortgage transaction.  
 42 (b) The communication with a consumer to obtain the



1 information necessary for the processing or underwriting of a  
 2 loan, to the extent that the communication does not include:

- 3 (i) offering or negotiating loan rates or terms; or  
 4 (ii) counseling consumers about mortgage transaction rates  
 5 or terms.

6 The term "**loan processor or underwriter**" does not include an  
 7 individual who is an employee of a person that is not engaged in  
 8 mortgage transactions as a creditor if that person is permitted to  
 9 voluntarily register with the department to sponsor the individual  
 10 under section 202(b)(8) of this chapter to engage solely in the  
 11 activities described in this subdivision.

12 (21) "Mortgage loan originator" means an individual who, for  
 13 compensation or gain, or in the expectation of compensation or  
 14 gain, regularly engages in taking a mortgage transaction  
 15 application or in offering or negotiating the terms of a mortgage  
 16 transaction that either is made under this article or under  
 17 IC 24-4.5 or is made by an employee of a person licensed to  
 18 engage in mortgage transactions or by an employee of a person  
 19 that is exempt from licensing, while the employee is engaging in  
 20 the loan brokerage business. The term does not include the  
 21 following:

22 (a) An individual engaged solely as a loan processor or  
 23 underwriter as long as the individual works exclusively as an  
 24 employee of a person licensed to engage in mortgage  
 25 transactions or as an employee of a person exempt from  
 26 licensing. However, the term includes an individual who is  
 27 licensed as a mortgage loan originator under this article and  
 28 750 IAC 9-3 and who is an employee of a person that is not  
 29 engaged in mortgage transactions as a creditor if that person  
 30 voluntarily registers with the department to sponsor the  
 31 individual under section 202(b)(8) of this chapter to engage  
 32 solely as a third party processor or underwriter.

33 (b) Unless the person or entity is compensated by:

- 34 (i) a creditor;  
 35 (ii) a loan broker;  
 36 (iii) another mortgage loan originator; or  
 37 (iv) any agent of a creditor, a loan broker, or another  
 38 mortgage loan originator described in items (i) through (iii);

39 a person or entity that performs only real estate brokerage  
 40 activities and is licensed or registered in accordance with  
 41 applicable state law.

42 (c) A person solely involved in extensions of credit relating to



- 1 timeshare plans (as defined in 11 U.S.C. 101(53D)).
- 2 (22) "Mortgage servicer" means the last person to whom a
- 3 mortgagor or the mortgagor's successor in interest has been
- 4 instructed by a mortgagee to send payments on a loan secured by
- 5 a mortgage.
- 6 (23) "Mortgage transaction" means:
- 7 (a) a consumer loan; or
- 8 (b) a consumer credit sale;
- 9 that is or will be used by the debtor primarily for personal, family,
- 10 or household purposes and that is secured by a mortgage or a land
- 11 contract (or another consensual security interest equivalent to a
- 12 mortgage or a land contract) on a dwelling or on residential real
- 13 estate upon which a dwelling is constructed or intended to be
- 14 constructed.
- 15 (24) "Nationwide Multistate Licensing System and Registry" (or
- 16 "Nationwide Mortgage Licensing System and Registry" or
- 17 "NMLSR") means a multistate licensing system owned and
- 18 operated by the State Regulatory Registry, LLC, or by any
- 19 successor or affiliated entity, for the licensing and registration of
- 20 creditors, mortgage loan originators, and other persons in the
- 21 mortgage or financial services industries. The term includes any
- 22 other name or acronym that may be assigned to the system by the
- 23 State Regulatory Registry, LLC, or by any successor or affiliated
- 24 entity.
- 25 (25) "Nontraditional mortgage product" means any mortgage
- 26 product other than a thirty (30) year fixed rate mortgage.
- 27 (26) "Organization" means a corporation, a government or
- 28 government subdivision, an agency, a trust, an estate, a
- 29 partnership, a limited liability company, a cooperative, an
- 30 association, a joint venture, an unincorporated organization, or
- 31 any other entity, however organized.
- 32 (27) "Payable in installments", with respect to a debt or an
- 33 obligation, means that payment is required or permitted by written
- 34 agreement to be made in more than four (4) installments not
- 35 including a down payment.
- 36 (28) "Person" includes an individual or an organization.
- 37 (29) "Principal" of a mortgage transaction means the total of:
- 38 (a) the net amount paid to, receivable by, or paid or payable
- 39 for the account of the debtor; and
- 40 (b) to the extent that payment is deferred, amounts actually
- 41 paid or to be paid by the creditor for registration, certificate of
- 42 title, or license fees if not included in clause (a).



- 1 (30) "Real estate brokerage activity" means any activity that  
2 involves offering or providing real estate brokerage services to the  
3 public, including the following:  
4 (a) Acting as a real estate agent or real estate broker for a  
5 buyer, seller, lessor, or lessee of real property.  
6 (b) Bringing together parties interested in the sale, purchase,  
7 lease, rental, or exchange of real property.  
8 (c) Negotiating, on behalf of any party, any part of a contract  
9 relating to the sale, purchase, lease, rental, or exchange of real  
10 property (other than in connection with providing financing  
11 with respect to the sale, purchase, lease, rental, or exchange of  
12 real property).  
13 (d) Engaging in any activity for which a person engaged in the  
14 activity is required to be registered or licensed as a real estate  
15 agent or real estate broker under any applicable law.  
16 (e) Offering to engage in any activity, or act in any capacity,  
17 described in this subsection.
- 18 (31) "Registered mortgage loan originator" means any individual  
19 who:  
20 (a) meets the definition of mortgage loan originator and is an  
21 employee of:  
22 (i) a depository institution;  
23 (ii) a subsidiary that is owned and controlled by a depository  
24 institution and regulated by a federal banking agency; or  
25 (iii) an institution regulated by the Farm Credit  
26 Administration; and  
27 (b) is registered with, and maintains a unique identifier  
28 through, the NMLSR.
- 29 (32) "Residential real estate" means any real property that is  
30 located in Indiana and on which there is located or intended to be  
31 constructed a dwelling.
- 32 (33) "Revolving first lien mortgage transaction" means a first lien  
33 mortgage transaction in which:  
34 (a) the creditor permits the debtor to obtain advances from  
35 time to time;  
36 (b) the unpaid balances of principal, finance charges, and other  
37 appropriate charges are debited to an account; and  
38 (c) the debtor has the privilege of paying the balances in  
39 installments.
- 40 (34) "Tablefunded" means a transaction in which:  
41 (a) a person closes a first lien mortgage transaction in the  
42 person's own name as a mortgagee with funds provided by one



- 1 (1) or more other persons; and  
 2 (b) the transaction is assigned, not later than one (1) business  
 3 day after the funding of the transaction, to the mortgage  
 4 creditor providing the funding.
- 5 (35) "Unique identifier" means a number or other identifier  
 6 assigned by protocols established by the NMLSR.
- 7 (36) "Land contract" means a contract for the sale of real estate in  
 8 which the seller of the real estate retains legal title to the real  
 9 estate until the total contract price is paid by the buyer.
- 10 (37) "Bona fide nonprofit organization" means an organization  
 11 that does the following, as determined by the director, under  
 12 criteria established by the director:
- 13 (a) Maintains tax exempt status under Section 501(c)(3) of the  
 14 Internal Revenue Code.
- 15 (b) Promotes affordable housing or provides home ownership  
 16 education or similar services.
- 17 (c) Conducts the organization's activities in a manner that  
 18 serves public or charitable purposes.
- 19 (d) Receives funding and revenue and charges fees in a  
 20 manner that does not encourage the organization or the  
 21 organization's employees to act other than in the best interests  
 22 of the organization's clients.
- 23 (e) Compensates the organization's employees in a manner that  
 24 does not encourage employees to act other than in the best  
 25 interests of the organization's clients.
- 26 (f) Provides to, or identifies for, debtors mortgage transactions  
 27 with terms that are favorable to the debtor (as described in  
 28 section 202(b)(16) of this chapter) and comparable to  
 29 mortgage transactions and housing assistance provided under  
 30 government housing assistance programs.
- 31 (g) Maintains certification by the United States Department of  
 32 Housing and Urban Development or employs counselors who  
 33 are certified by the Indiana housing and community  
 34 development authority.
- 35 (38) "Regularly engaged", with respect to a person who extends  
 36 or originates first lien mortgage transactions, refers to a person  
 37 who:
- 38 (a) extended or originated more than five (5) first lien  
 39 mortgage transactions in the preceding calendar year; or  
 40 (b) extends or originates, or will extend or originate, more than  
 41 five (5) first lien mortgage transactions in the current calendar  
 42 year if the person did not extend or originate more than five





1           (5) first lien mortgage transactions in the preceding calendar  
 2           year.

3           SECTION 447. IC 24-4.4-2-405, AS AMENDED BY P.L.197-2023,  
 4           SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 5           JULY 1, 2024]: Sec. 405. (1) Every licensee shall maintain records in  
 6           a manner that will enable the department to determine whether the  
 7           licensee is complying with this article. The record keeping system of  
 8           a licensee is sufficient if the licensee makes the required information  
 9           reasonably available. The department shall determine the sufficiency  
 10          of the records and whether the licensee has made the required  
 11          information reasonably available. The department shall be given free  
 12          access to the records wherever the records are located. Records  
 13          concerning any first lien mortgage transaction shall be retained for two  
 14          (2) years after the making of the final entry relating to the transaction,  
 15          but in the case of a revolving first lien mortgage transaction, the two (2)  
 16          years required under this subsection is measured from the date of each  
 17          entry relating to the transaction. A person that voluntarily registers with  
 18          the department under IC 24-4.4-1-202(b)(8) for the purpose of  
 19          sponsoring licensed mortgage loan originators shall:  
 20               (a) cooperate with the department; and  
 21               (b) provide access to records and documents;  
 22          as required by the department in carrying out examinations of the  
 23          activities of the licensed mortgage loan originators sponsored by the  
 24          person.

25          (2) The unique identifier of any person originating a mortgage  
 26          transaction must be clearly shown on all mortgage transaction  
 27          application forms and any other documents as required by the director.

28          (3) Every licensee shall use automated examination and regulatory  
 29          software designated by the director, including third party software. Use  
 30          of the software consistent with guidance and policies issued by the  
 31          director is not a violation of IC 28-1-2-30.

32          (4) Each:  
 33               (a) creditor licensed to engage in mortgage transactions by the  
 34               department; and  
 35               (b) person that is exempt from licensing and that:  
 36                   (i) employs one (1) or more licensed mortgage loan  
 37                   originators; or  
 38                   (ii) sponsors one (1) or more licensed mortgage **loan**  
 39                   originators as permitted by IC 24-4.4-1-202(b)(8) or by 750  
 40                   IAC 9;  
 41          shall submit to the NMLSR reports of condition, which must be in a  
 42          form and must contain information as required by the NMLSR.



- 1 (5) Each:  
 2 (a) creditor licensed by the department to engage in mortgage  
 3 transactions; and  
 4 (b) person that is exempt from licensing and that:  
 5 (i) employs one (1) or more licensed mortgage loan  
 6 originators; or  
 7 (ii) sponsors one (1) or more licensed mortgage loan  
 8 originators as permitted by IC 24-4.4-1-202(b)(8) or by 750  
 9 IAC 9;
- 10 shall file with the department additional financial statements relating  
 11 to all first lien mortgage transactions originated by the licensed creditor  
 12 or the exempt person as required by the department, but not more  
 13 frequently than annually, in the form prescribed by the department.
- 14 (6) A licensed creditor shall file notification with the department if  
 15 the licensee:  
 16 (a) has a change in name, address, or any of its principals;  
 17 (b) opens a new branch, closes an existing branch, or relocates an  
 18 existing branch;  
 19 (c) files for bankruptcy or reorganization; or  
 20 (d) is subject to revocation or suspension proceedings by a state  
 21 or governmental authority with regard to the licensed creditor's  
 22 activities;  
 23 not later than thirty (30) days after the date of the event described in  
 24 this subsection.
- 25 (7) A licensee shall file notification with the department if the  
 26 licensee or any director, executive officer, or manager of the licensee  
 27 has been convicted of a felony under the laws of Indiana or any other  
 28 jurisdiction. The licensee shall file the notification required by this  
 29 subsection not later than thirty (30) days after the date of the event  
 30 described in this subsection.
- 31 (8) A licensee shall file notification with the department if the  
 32 licensee or any director, executive officer, or manager of the licensee  
 33 has had the person's authority to do business in the securities,  
 34 commodities, banking, financial services, insurance, real estate, or real  
 35 estate appraisal industry revoked or suspended by Indiana or by any  
 36 other state, federal, or foreign governmental agency or self regulatory  
 37 organization. The licensee shall file the notification required by this  
 38 subsection not later than thirty (30) days after the date of the event  
 39 described in this subsection.
- 40 SECTION 448. IC 24-4.5-1-301.5, AS AMENDED BY  
 41 P.L.197-2023, SECTION 9, IS AMENDED TO READ AS FOLLOWS  
 42 [EFFECTIVE JULY 1, 2024]: Sec. 301.5. In addition to definitions



1 appearing in subsequent chapters in this article, the following  
2 definitions apply throughout this article:

3 (1) "Affiliate", with respect to any person subject to this article,  
4 means a person that, directly or indirectly, through one (1) or more  
5 intermediaries:

- 6 (a) controls;
- 7 (b) is controlled by; or
- 8 (c) is under common control with;

9 the person subject to this article.

10 (2) "Agreement" means the bargain of the parties in fact as found in  
11 their language or by implication from other circumstances, including  
12 course of dealing or usage of trade or course of performance.

13 (3) "Agricultural purpose" means a purpose related to the  
14 production, harvest, exhibition, marketing, transportation, processing,  
15 or manufacture of agricultural products by a natural person who  
16 cultivates, plants, propagates, or nurtures the agricultural products.  
17 "Agricultural products" includes agricultural, horticultural, viticultural,  
18 and dairy products, livestock, wildlife, poultry, bees, forest products,  
19 fish and shellfish, and any and all products raised or produced on farms  
20 and any processed or manufactured products thereof.

21 (4) "Average daily balance" means the sum of each of the daily  
22 balances in a billing cycle divided by the number of days in the billing  
23 cycle, and if the billing cycle is a month, the creditor may elect to treat  
24 the number of days in each billing cycle as thirty (30).

25 (5) "Closing costs" with respect to a subordinate lien mortgage  
26 transaction includes:

- 27 (a) fees or premiums for title examination, title insurance, or
- 28 similar purposes, including surveys;
- 29 (b) fees for preparation of a deed, settlement statement, or other
- 30 documents;
- 31 (c) escrows for future payments of taxes and insurance;
- 32 (d) fees for notarizing deeds and other documents;
- 33 (e) appraisal fees; and
- 34 (f) fees for credit reports.

35 (6) "Conspicuous" refers to a term or clause when it is so written  
36 that a reasonable person against whom it is to operate ought to have  
37 noticed it.

38 (7) "Consumer credit" means credit offered or extended to a  
39 consumer primarily for a personal, family, or household purpose.

40 (8) "Consumer credit sale" is a sale of goods, services, or an interest  
41 in land in which:

- 42 (a) credit is granted by a person who regularly engages as a seller



- 1 in credit transactions of the same kind;  
 2 (b) the buyer is a person other than an organization;  
 3 (c) the goods, services, or interest in land are purchased primarily  
 4 for a personal, family, or household purpose;  
 5 (d) either the debt is payable in installments or a credit service  
 6 charge is made; and  
 7 (e) with respect to a sale of goods or services, either:  
 8 (i) the amount of credit extended, the written credit limit, or  
 9 the initial advance does not exceed the exempt threshold  
 10 amount, as adjusted in accordance with the annual adjustment  
 11 of the exempt threshold amount, specified in Regulation Z (12  
 12 CFR 226.3 or 12 CFR 1026.3(b), as applicable); or  
 13 (ii) the debt is secured by personal property used or expected  
 14 to be used as the principal dwelling of the buyer.  
 15 Unless the sale is made subject to this article by agreement (IC  
 16 24-4.5-2-601), "consumer credit sale" does not include a sale in  
 17 which the seller allows the buyer to purchase goods or services  
 18 pursuant to a lender credit card or similar arrangement or, except  
 19 as provided with respect to disclosure (IC 24-4.5-2-301), debtors'  
 20 remedies (IC 24-4.5-5-201), providing payoff amounts (IC  
 21 24-4.5-2-209), and powers and functions of the department (IC  
 22 24-4.5-6), a sale of an interest in land which is a first lien  
 23 mortgage transaction.  
 24 (9) "Consumer loan" means a loan made by a person regularly  
 25 engaged in the business of making loans in which:  
 26 (a) the debtor is a person other than an organization;  
 27 (b) the debt is primarily for a personal, family, or household  
 28 purpose;  
 29 (c) either the debt is payable in installments or a loan finance  
 30 charge is made; and  
 31 (d) either:  
 32 (i) the amount of credit extended, the written credit limit, or  
 33 the initial advance does not exceed the exempt threshold  
 34 amount, as adjusted in accordance with the annual adjustment  
 35 of the exempt threshold amount, specified in Regulation Z (12  
 36 CFR 226.3 or 12 CFR 1026.3(b), as applicable); or  
 37 (ii) the debt is secured by an interest in land or by personal  
 38 property used or expected to be used as the principal dwelling  
 39 of the debtor.  
 40 Except as described in IC 24-4.5-3-105, the term does not include a  
 41 first lien mortgage transaction.  
 42 (10) "Credit" means the right granted by a creditor to a debtor to



- 1 defer payment of debt or to incur debt and defer its payment.  
 2 (11) "Creditor" means a person:  
 3 (a) who regularly engages in the extension of consumer credit that  
 4 is subject to a credit service charge or loan finance charge, as  
 5 applicable, or is payable by written agreement in more than four  
 6 (4) installments (not including a down payment); and  
 7 (b) to whom the obligation is initially payable, either on the face  
 8 of the note or contract, or by agreement when there is not a note  
 9 or contract.  
 10 (12) "Depository institution" has the meaning set forth in the  
 11 Federal Deposit Insurance Act (12 U.S.C. 1813(c)) and includes any  
 12 credit union.  
 13 (13) "Director" means the director of the department of financial  
 14 institutions or the director's designee.  
 15 (14) "Dwelling" means a residential structure that contains one (1)  
 16 to four (4) units, regardless of whether the structure is attached to real  
 17 property. The term includes an individual:  
 18 (a) condominium unit;  
 19 (b) cooperative unit;  
 20 (c) mobile home; or  
 21 (d) trailer;  
 22 that is used as a residence.  
 23 (15) "Earnings" means compensation paid or payable for personal  
 24 services, whether denominated as wages, salary, commission, bonus,  
 25 or otherwise, and includes periodic payments under a pension or  
 26 retirement program.  
 27 (16) "Employee" means an individual who is paid wages or other  
 28 compensation by an employer required under federal income tax law  
 29 to file Form W-2 on behalf of the individual.  
 30 (17) "Federal banking agencies" means the Board of Governors of  
 31 the Federal Reserve System, the Office of the Comptroller of the  
 32 Currency, the National Credit Union Administration, and the Federal  
 33 Deposit Insurance Corporation.  
 34 (18) "First lien mortgage transaction" means:  
 35 (a) a consumer loan; or  
 36 (b) a consumer credit sale;  
 37 that is or will be used by the debtor primarily for personal, family, or  
 38 household purposes and that is secured by a mortgage or a land  
 39 contract (or another consensual security interest equivalent to a  
 40 mortgage or a land contract) that constitutes a first lien on a dwelling  
 41 or on residential real estate upon which a dwelling is constructed or  
 42 intended to be constructed.



1 (19) "Immediate family member" means a spouse, child, sibling,  
2 parent, grandparent, or grandchild. The term includes stepparents,  
3 stepchildren, stepsiblings, and adoptive relationships.

4 (20) "Individual" means a natural person.

5 (21) "Lender credit card or similar arrangement" means an  
6 arrangement or loan agreement, other than a seller credit card, pursuant  
7 to which a lender gives a debtor the privilege of using a credit card,  
8 letter of credit, or other credit confirmation or identification in  
9 transactions out of which debt arises:

10 (a) by the lender's honoring a draft or similar order for the  
11 payment of money drawn or accepted by the debtor;

12 (b) by the lender's payment or agreement to pay the debtor's  
13 obligations; or

14 (c) by the lender's purchase from the obligee of the debtor's  
15 obligations.

16 (22) "Licensee" means a person licensed as a creditor under this  
17 article.

18 (23) "Loan brokerage business" means any activity in which a  
19 person, in return for any consideration from any source, procures,  
20 attempts to procure, or assists in procuring, a mortgage transaction  
21 from a third party or any other person, whether or not the person  
22 seeking the mortgage transaction actually obtains the mortgage  
23 transaction.

24 (24) "Loan processor or underwriter" means an individual who  
25 performs clerical or support duties as an employee at the direction of,  
26 and subject to the supervision and instruction of, a person licensed to  
27 engage in mortgage transactions or a person exempt from licensing. For  
28 purposes of this ~~subsection~~, **subdivision**, the term "clerical or support  
29 duties" may include, after the receipt of an application, the following:

30 (a) The receipt, collection, distribution, and analysis of  
31 information common for the processing or underwriting of a  
32 mortgage transaction.

33 (b) The communication with a consumer to obtain the information  
34 necessary for the processing or underwriting of a loan, to the  
35 extent that the communication does not include:

36 (i) offering or negotiating loan rates or terms; or

37 (ii) counseling consumers about mortgage transaction rates or  
38 terms.

39 The term "**loan processor or underwriter**" does not include an  
40 individual who is an employee of a person that is not engaged in  
41 mortgage transactions as a creditor if that person is permitted to  
42 voluntarily register with the department to sponsor the individual under



1 IC 24-4.4-1-202(b)(8) to engage solely in the activities described in this  
2 subdivision. An individual engaging solely in loan processor or  
3 underwriter activities shall not represent to the public through  
4 advertising or other means of communicating or providing information,  
5 including the use of business cards, stationery, brochures, signs, rate  
6 lists, or other promotional items, that the individual can or will perform  
7 any of the activities of a mortgage loan originator. However, an  
8 individual who is licensed as a mortgage loan originator under  
9 IC 24-4.4 and 750 IAC 9-3, and who is sponsored by a person, as  
10 permitted by IC 24-4.4-1-202(b)(8), to engage solely as a third party  
11 loan processor or underwriter, is subject to the prohibition set forth in  
12 this subdivision with respect to the individual's engagement under the  
13 sponsorship.

14 (25) "Mortgage loan originator" means an individual who, for  
15 compensation or gain, or in the expectation of compensation or gain,  
16 regularly engages in taking a mortgage transaction application or in  
17 offering or negotiating the terms of a mortgage transaction that either  
18 is made under this article or under IC 24-4.4 or is made by an employee  
19 of a person licensed to engage in mortgage transactions or by an  
20 employee of a person that is exempt from licensing, while the employee  
21 is engaging in the loan brokerage business. The term does not include  
22 the following:

23 (a) An individual engaged solely as a loan processor or  
24 underwriter as long as the individual works exclusively as an  
25 employee of a person licensed to engage in mortgage transactions  
26 or as an employee of a person exempt from licensing. However,  
27 the term includes an individual who is licensed as a mortgage  
28 loan originator under IC 24-4.4 and 750 IAC 9-3 and who is an  
29 employee of a person that is not engaged in mortgage transactions  
30 as a creditor if that person voluntarily registers with the  
31 department to sponsor the individual under IC 24-4.4-1-202(b)(8),  
32 to engage solely as a third party processor or underwriter.

33 (b) Unless the person or entity is compensated by:

34 (i) a creditor;

35 (ii) a loan broker;

36 (iii) another mortgage loan originator; or

37 (iv) any agent of the creditor, loan broker, or other mortgage  
38 loan originator described in items (i) through (iii);

39 a person or entity that only performs real estate brokerage  
40 activities and is licensed or registered in accordance with  
41 applicable state law.

42 (c) A person solely involved in extensions of credit relating to



- 1 timeshare plans (as defined in 11 U.S.C. 101(53D)).
- 2 (26) "Mortgage servicer" means the last person to whom a  
3 mortgagor or the mortgagor's successor in interest has been instructed  
4 by a mortgagee to send payments on a loan secured by a mortgage.
- 5 (27) "Mortgage transaction" means:  
6 (a) a consumer loan; or  
7 (b) a consumer credit sale;  
8 that is or will be used by the debtor primarily for personal, family, or  
9 household purposes and that is secured by a mortgage or a land  
10 contract (or another consensual security interest equivalent to a  
11 mortgage or a land contract) on a dwelling or on residential real estate  
12 upon which a dwelling is constructed or intended to be constructed.
- 13 (28) "Nationwide Multistate Licensing System and Registry" (or  
14 "Nationwide Mortgage Licensing System and Registry" or "NMLSR")  
15 means a multistate licensing system owned and operated by the State  
16 Regulatory Registry, LLC, or by any successor or affiliated entity, for  
17 the licensing and registration of creditors, mortgage loan originators,  
18 and other persons in the mortgage or financial services industries. The  
19 term includes any other name or acronym that may be assigned to the  
20 system by the State Regulatory Registry, LLC, or by any successor or  
21 affiliated entity.
- 22 (29) "Nontraditional mortgage product" means any mortgage  
23 product other than a thirty (30) year fixed rate mortgage.
- 24 (30) "Official fees" means:  
25 (a) fees and charges prescribed by law which actually are or will  
26 be paid to public officials for determining the existence of or for  
27 perfecting, releasing, or satisfying a security interest related to a  
28 consumer credit sale, consumer lease, or consumer loan; or  
29 (b) premiums payable for insurance in lieu of perfecting a security  
30 interest otherwise required by the creditor in connection with the  
31 sale, lease, or loan, if the premium does not exceed the fees and  
32 charges described in subdivision (a) that would otherwise be  
33 payable.
- 34 (31) "Organization" means a corporation, a government or  
35 governmental subdivision, an agency, a trust, an estate, a partnership,  
36 a limited liability company, a cooperative, an association, a joint  
37 venture, an unincorporated organization, or any other entity, however  
38 organized.
- 39 (32) "Payable in installments" means that payment is required or  
40 permitted by written agreement to be made in more than four (4)  
41 installments not including a down payment.
- 42 (33) "Person" includes an individual or an organization.





- 1 (34) "Person related to" with respect to an individual means:  
2 (a) the spouse of the individual;  
3 (b) a brother, brother-in-law, sister, or sister-in-law of the  
4 individual;  
5 (c) an ancestor or lineal descendants of the individual or the  
6 individual's spouse; and  
7 (d) any other relative, by blood or marriage, of the individual or  
8 the individual's spouse who shares the same home with the  
9 individual.
- 10 (35) "Person related to" with respect to an organization means:  
11 (a) a person directly or indirectly controlling, controlled by, or  
12 under common control with the organization;  
13 (b) a director, an executive officer, or a manager of the  
14 organization or a person performing similar functions with respect  
15 to the organization or to a person related to the organization;  
16 (c) the spouse of a person related to the organization; and  
17 (d) a relative by blood or marriage of a person related to the  
18 organization who shares the same home with the person.
- 19 (36) "Presumed" or "presumption" means that the trier of fact must  
20 find the existence of the fact presumed, unless and until evidence is  
21 introduced that would support a finding of its nonexistence.
- 22 (37) "Real estate brokerage activity" means any activity that  
23 involves offering or providing real estate brokerage services to the  
24 public, including the following:  
25 (a) Acting as a real estate agent or real estate broker for a buyer,  
26 seller, lessor, or lessee of real property.  
27 (b) Bringing together parties interested in the sale, purchase,  
28 lease, rental, or exchange of real property.  
29 (c) Negotiating, on behalf of any party, any part of a contract  
30 relating to the sale, purchase, lease, rental, or exchange of real  
31 property (other than in connection with providing financing with  
32 respect to the sale, purchase, lease, rental, or exchange of real  
33 property).  
34 (d) Engaging in any activity for which a person is required to be  
35 registered or licensed as a real estate agent or real estate broker  
36 under any applicable law.  
37 (e) Offering to engage in any activity, or act in any capacity,  
38 described in this subsection.
- 39 (38) "Registered mortgage loan originator" means any individual  
40 who:  
41 (a) meets the definition of mortgage loan originator and is an  
42 employee of:



- 1 (i) a depository institution;  
 2 (ii) a subsidiary that is owned and controlled by a depository  
 3 institution and regulated by a federal banking agency; or  
 4 (iii) an institution regulated by the Farm Credit  
 5 Administration; and  
 6 (b) is registered with, and maintains a unique identifier through,  
 7 the NMLSR.
- 8 (39) "Regularly engaged", with respect to a person who extends  
 9 consumer credit, refers to a person who:  
 10 (a) extended consumer credit:  
 11 (i) more than twenty-five (25) times; or  
 12 (ii) more than five (5) times for a mortgage transaction secured  
 13 by a dwelling;  
 14 in the preceding calendar year; or  
 15 (b) extends or will extend consumer credit:  
 16 (i) more than twenty-five (25) times; or  
 17 (ii) more than five (5) times for a mortgage transaction secured  
 18 by a dwelling;  
 19 in the current calendar year, if the person did not meet the  
 20 numerical standards described in subdivision (a) in the preceding  
 21 calendar year.
- 22 (40) "Residential real estate" means any real property that is located  
 23 in Indiana and on which there is located or intended to be constructed  
 24 a dwelling.
- 25 (41) "Seller credit card" means an arrangement that gives to a buyer  
 26 or lessee the privilege of using a credit card, letter of credit, or other  
 27 credit confirmation or identification for the purpose of purchasing or  
 28 leasing goods or services from that person, a person related to that  
 29 person, or from that person and any other person. The term includes a  
 30 card that is issued by a person, that is in the name of the seller, and that  
 31 can be used by the buyer or lessee only for purchases or leases at  
 32 locations of the named seller.
- 33 (42) "Subordinate lien mortgage transaction" means:  
 34 (a) a consumer loan; or  
 35 (b) a consumer credit sale;  
 36 that is or will be used by the debtor primarily for personal, family, or  
 37 household purposes and that is secured by a mortgage or a land  
 38 contract (or another consensual security interest equivalent to a  
 39 mortgage or a land contract) that constitutes a subordinate lien on a  
 40 dwelling or on residential real estate upon which a dwelling is  
 41 constructed or intended to be constructed.
- 42 (43) "Unique identifier" means a number or other identifier assigned



1 by protocols established by the NMLSR.

2 (44) "Land contract" means a contract for the sale of real estate in  
3 which the seller of the real estate retains legal title to the real estate  
4 until the total contract price is paid by the buyer.

5 (45) "Bona fide nonprofit organization" means an organization that  
6 does the following, as determined by the director under criteria  
7 established by the director:

8 (a) Maintains tax exempt status under Section 501(c)(3) of the  
9 Internal Revenue Code.

10 (b) Promotes affordable housing or provides home ownership  
11 education or similar services.

12 (c) Conducts the organization's activities in a manner that serves  
13 public or charitable purposes.

14 (d) Receives funding and revenue and charges fees in a manner  
15 that does not encourage the organization or the organization's  
16 employees to act other than in the best interests of the  
17 organization's clients.

18 (e) Compensates the organization's employees in a manner that  
19 does not encourage employees to act other than in the best  
20 interests of the organization's clients.

21 (f) Provides to, or identifies for, debtors mortgage transactions  
22 with terms that are favorable to the debtor (as described in section  
23 202(b)(15) of this chapter) and comparable to mortgage  
24 transactions and housing assistance provided under government  
25 housing assistance programs.

26 (g) Maintains certification by the United States Department of  
27 Housing and Urban Development or employs counselors who are  
28 certified by the Indiana housing and community development  
29 authority.

30 SECTION 449. IC 24-4.5-3-503.3, AS AMENDED BY  
31 P.L.197-2023, SECTION 11, IS AMENDED TO READ AS  
32 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 503.3. (1) Each:

33 (a) creditor licensed by the department to engage in mortgage  
34 transactions; and

35 (b) person that is exempt (either under this article or under ~~or~~  
36 IC 24-4.4-1-202(b)(8)) from licensing and that:

37 (i) employs a licensed mortgage loan originator; or

38 (ii) sponsors a licensed mortgage loan originator as permitted  
39 by IC 24-4.4-1-202(b)(8) or by 750 IAC 9;

40 must be covered by a surety bond in accordance with this section.

41 (2) A surety bond must:

42 (a) provide coverage for:



- 1 (i) a creditor described in subsection (1)(a); and  
 2 (ii) an exempt person described in subsection (1)(b);  
 3 in an amount as prescribed in subsection (4);  
 4 (b) be in a form as prescribed by the director;  
 5 (c) be in effect:  
 6 (i) during the term of the creditor's license; or  
 7 (ii) at any time during which the person exempt from licensing  
 8 employs a licensed mortgage loan originator, or sponsors a  
 9 licensed mortgage loan originator as permitted by  
 10 IC 24-4.4-1-202(b)(8) or by 750 IAC 9;  
 11 as applicable;  
 12 (d) subject to subsection (3), remain in effect during the two (2)  
 13 years after:  
 14 (i) the license of the creditor is surrendered or terminated; or  
 15 (ii) the person exempt from licensing ceases to employ a  
 16 licensed mortgage loan originator, or ceases to sponsor a  
 17 licensed mortgage loan originator as permitted by  
 18 IC 24-4.4-1-202(b)(8) or by 750 IAC 9, or to offer financial  
 19 services to individuals in Indiana, whichever is later;  
 20 as applicable;  
 21 (e) be payable to the department for the benefit of:  
 22 (i) the state; and  
 23 (ii) individuals who reside in Indiana when they agree to  
 24 receive financial services from the creditor or the person  
 25 exempt from licensing, as applicable;  
 26 (f) be issued by a bonding, surety, or insurance company  
 27 authorized to do business in Indiana and rated at least "A-" by at  
 28 least one (1) nationally recognized investment rating service; and  
 29 (g) have payment conditioned upon:  
 30 (i) the creditor's or any of the creditor's licensed mortgage loan  
 31 originators'; or  
 32 (ii) the exempt person's or any of the exempt person's licensed  
 33 mortgage loan originators';  
 34 noncompliance with or violation of this chapter, 750 IAC 9, or  
 35 other federal or state laws or regulations applicable to mortgage  
 36 lending.  
 37 (3) The director may adopt rules or guidance documents with  
 38 respect to the requirements for surety bonds as necessary to accomplish  
 39 the purposes of this article. Upon written request from:  
 40 (a) a creditor described in subsection (1)(a); or  
 41 (b) an exempt person described in subsection (1)(b);  
 42 the director may, at the discretion of the director, waive or shorten the



1 two (2) year period set forth in subsection (2)(d) during which a surety  
 2 bond required by this section must remain in effect after the occurrence  
 3 of an event described in subsection (2)(d)(i) or (2)(d)(ii), as applicable.

4 (4) The penal sum of the surety bond shall be maintained in an  
 5 amount that reflects the dollar amount of mortgage transactions  
 6 originated as determined by the director. If the principal amount of a  
 7 surety bond required under this section is reduced by payment of a  
 8 claim or judgment, the creditor or exempt person for whom the bond  
 9 is issued shall immediately notify the director of the reduction and, not  
 10 later than thirty (30) days after notice by the director, file a new or an  
 11 additional surety bond in an amount set by the director. The amount of  
 12 the new or additional bond set by the director must be at least the  
 13 amount of the bond before payment of the claim or judgment.

14 (5) If for any reason a surety terminates a bond issued under this  
 15 section, the creditor or the exempt person shall immediately notify the  
 16 department and file a new surety bond in an amount determined by the  
 17 director.

18 (6) Cancellation of a surety bond issued under this section does not  
 19 affect any liability incurred or accrued during the period when the  
 20 surety bond was in effect.

21 (7) The director may obtain satisfaction from a surety bond issued  
 22 under this section if the director incurs expenses, issues a final order,  
 23 or recovers a final judgment under this chapter.

24 (8) Notices required under this section must be made in writing and  
 25 submitted through the NMLSR or any other electronic registration  
 26 system that may be approved by the director.

27 SECTION 450. IC 24-4.5-3-503.4, AS AMENDED BY  
 28 P.L.197-2023, SECTION 12, IS AMENDED TO READ AS  
 29 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 503.4. (1) Subject to  
 30 subsection (6), the director shall designate the NMLSR to serve as the  
 31 sole entity responsible for:

32 (a) processing applications and renewals for licenses under  
 33 section 502.1 of this chapter;

34 (b) issuing unique identifiers for licensees under section 502.1 of  
 35 this chapter and for persons exempt from licensing (either under  
 36 this article or under IC 24-4.4-1-202(b)(8)) that employ licensed  
 37 mortgage loan originators or that sponsor licensed **mortgage** loan  
 38 originators as permitted by IC 24-4.4-1-202(b)(8) or by 750  
 39 IAC 9; and

40 (c) performing other services that the director determines  
 41 necessary for the orderly administration of the department's  
 42 licensing system under section 502.1 of this chapter.



1 (2) Subject to the confidentiality provisions contained in IC 5-14-3,  
 2 this section, and IC 28-1-2-30, the director may regularly report  
 3 significant or recurring violations of this article related to subordinate  
 4 lien mortgage transactions to the NMLSR.

5 (3) Subject to the confidentiality provisions contained in IC 5-14-3,  
 6 this section, and IC 28-1-2-30, the director may report complaints  
 7 received regarding licensees and relating to subordinate lien mortgage  
 8 transactions to the NMLSR.

9 (4) The director may report publicly adjudicated licensure actions  
 10 against licensees under section 502.1 of this chapter to the NMLSR.

11 (5) The director shall establish a process in which persons licensed  
 12 in accordance with section 502.1 of this chapter may challenge  
 13 information reported to the NMLSR by the department.

14 (6) The director's authority to designate the NMLSR under  
 15 subsection (1) is subject to the following:

16 (a) Information stored in the NMLSR is subject to the  
 17 confidentiality provisions of IC 28-1-2-30 and IC 5-14-3. A  
 18 person may not:

19 (i) obtain information from the NMLSR unless the person is  
 20 authorized to do so by statute;

21 (ii) initiate any civil action based on information obtained  
 22 from the NMLSR if the information is not otherwise available  
 23 to the person under any other state law; or

24 (iii) initiate any civil action based on information obtained  
 25 from the NMLSR if the person could not have initiated the  
 26 action based on information otherwise available to the person  
 27 under any other state law.

28 (b) Documents, materials, and other forms of information in the  
 29 control or possession of the NMLSR that are confidential under  
 30 IC 28-1-2-30 and that are:

31 (i) furnished by the director, the director's designee, or a  
 32 licensee; or

33 (ii) otherwise obtained by the NMLSR;

34 are confidential and privileged by law and are not subject to  
 35 inspection under IC 5-14-3, subject to subpoena, subject to  
 36 discovery, or admissible in evidence in any civil action. However,  
 37 the director may use the documents, materials, or other  
 38 information available to the director in furtherance of any action  
 39 brought in connection with the director's duties under this article.

40 (c) Disclosure of documents, materials, and information:

41 (i) to the director; or

42 (ii) by the director;



1 under this subsection does not result in a waiver of any applicable  
2 privilege or claim of confidentiality with respect to the  
3 documents, materials, or information.

4 (d) Information provided to the NMLSR is subject to IC 4-1-11.

5 (e) This subsection does not limit or impair a person's right to:

6 (i) obtain information;

7 (ii) use information as evidence in a civil action or proceeding;

8 or

9 (iii) use information to initiate a civil action or proceeding;

10 if the information may be obtained from the director or the  
11 director's designee under any law.

12 (f) Except as otherwise provided in the federal Housing and  
13 Economic Recovery Act of 2008, Public Law 110-289, Section  
14 1512, the requirements under any federal law or IC 5-14-3  
15 regarding the privacy or confidentiality of any information or  
16 material provided to the NMLSR, and any privilege arising under  
17 federal or state law, including the rules of any federal or state  
18 court, with respect to the information or material, continue to  
19 apply to the information or material after the information or  
20 material has been disclosed to the NMLSR. The information and  
21 material may be shared with all state and federal regulatory  
22 officials with mortgage industry oversight authority without the  
23 loss of privilege or the loss of confidentiality protections provided  
24 by federal law or IC 5-14-3.

25 (g) For purposes of this section, the director may enter agreements  
26 or sharing arrangements with other governmental agencies, the  
27 Conference of State Bank Supervisors, the American Association  
28 of Residential Mortgage Regulators, or other associations  
29 representing governmental agencies as established by rule or  
30 order of the director.

31 (h) Information or material that is subject to a privilege or  
32 confidentiality under subdivision (f) is not subject to:

33 (i) disclosure under any federal or state law governing the  
34 disclosure to the public of information held by an officer or an  
35 agency of the federal government or the respective state; or

36 (ii) subpoena, discovery, or admission into evidence, in any  
37 private civil action or administrative process, unless with  
38 respect to any privilege held by the NMLSR with respect to  
39 the information or material, the person to whom the  
40 information or material pertains waives, in whole or in part, in  
41 the discretion of the person, that privilege.

42 (i) Any provision of IC 5-14-3 that concerns the disclosure of:



1 (i) confidential supervisory information; or  
 2 (ii) any information or material described in subdivision (f);  
 3 and that is inconsistent with subdivision (f) is superseded by this  
 4 section.  
 5 (j) This section does not apply with respect to information or  
 6 material that concerns the employment history of, and publicly  
 7 adjudicated disciplinary and enforcement actions against, a  
 8 person licensed in accordance with section 502.1 of this chapter  
 9 and described in section 503(2) of this chapter and that is  
 10 included in the NMLSR for access by the public.  
 11 (k) The director may require a licensee required to submit  
 12 information to the NMLSR to pay a processing fee considered  
 13 reasonable by the director. In determining whether an NMLSR  
 14 processing fee is reasonable, the director shall:  
 15 (i) require review of; and  
 16 (ii) make available;  
 17 the audited financial statements of the NMLSR.  
 18 (7) Notwithstanding any other provision of law, any:  
 19 (a) application, renewal, or other form or document that:  
 20 (i) relates to mortgage licenses issued by the department; and  
 21 (ii) is made or produced in an electronic format;  
 22 (b) document filed as an electronic record in a multistate  
 23 automated repository established and operated for the licensing or  
 24 registration of mortgage lenders, brokers, or loan originators; or  
 25 (c) electronic record filed through the NMLSR;  
 26 is considered a valid original document when reproduced in paper form  
 27 by the department.  
 28 SECTION 451. IC 24-9-9-3, AS AMENDED BY P.L.127-2017,  
 29 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 30 JULY 1, 2024]: Sec. 3. On or before June 20 and December 20 of each  
 31 year, after completing an audit of the county treasurer's monthly reports  
 32 required by IC 36-2-10-16, the county auditor shall distribute to the  
 33 ~~auditor of state~~ **comptroller** two dollars and fifty cents (\$2.50) of the  
 34 mortgage recording fee collected under IC 36-2-7-10(c)(2) for each  
 35 mortgage recorded by the county recorder. The ~~auditor of state~~  
 36 **comptroller** shall deposit the money in the state general fund to be  
 37 distributed as described in section 4 of this chapter.  
 38 SECTION 452. IC 24-9-9-4, AS AMENDED BY P.L.246-2005,  
 39 SECTION 209, IS AMENDED TO READ AS FOLLOWS  
 40 [EFFECTIVE JULY 1, 2024]: Sec. 4. On or before June 30 and  
 41 December 31 of each year the ~~auditor of state~~ **comptroller** shall  
 42 distribute one dollar and twenty-five cents (\$1.25) of the mortgage





1 recording fee to the state general fund and one dollar and twenty-five  
 2 cents (\$1.25) of the mortgage recording fee to the homeowner  
 3 protection unit account established by IC 4-6-12-9.

4 SECTION 453. IC 25-1-17-6, AS AMENDED BY P.L.87-2023,  
 5 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 6. (a) All relevant experience of a:

- 7 (1) military service member in the discharge of official duties; or  
 8 (2) military spouse or dependent, including full-time and  
 9 part-time experience, regardless of whether in a paid or volunteer  
 10 capacity;

11 must be credited in the calculation of years of practice in an occupation  
 12 as required under section 4, ~~or 5~~, **or 5.5** of this chapter.

13 (b) In determining if a military service member substantially meets  
 14 the academic requirements for a license, certificate, registration, or  
 15 permit issued by a board, the board shall consider the recommendations  
 16 in the Guide to the Evaluation of Educational Experiences in the  
 17 Armed Services published by the American Council on Education, or  
 18 the council's successor organization.

19 SECTION 454. IC 25-5.1-1-4, AS AMENDED BY P.L.252-2023,  
 20 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2024]: Sec. 4. (a) "Athletic training" means the practice of  
 22 prevention, recognition, assessment, athletic training diagnosis,  
 23 management, treatment, disposition, rehabilitation, and reconditioning  
 24 of athletic injuries under the direction and supervision of a licensed  
 25 physician, osteopath, podiatrist, or chiropractor. However, in a clinic  
 26 accessible to the general public, the term means practicing athletic  
 27 training only upon the referral, order, and supervision of a licensed  
 28 physician, osteopath, podiatrist, ~~or~~ chiropractor, or specific licensed  
 29 designees such as nurse practitioners or physician assistants. The term  
 30 includes the following:

- 31 (1) Practice that may be conducted by an athletic trainer through  
 32 the use of heat, light, sound, cold, electricity, manual therapies,  
 33 exercise, rehabilitation, or mechanical devices related to the care  
 34 and the reconditioning of athletes.  
 35 (2) The organization and administration of educational programs  
 36 and athletic facilities.  
 37 (3) The education and the counseling of the public on matters  
 38 related to athletic training.

39 (b) The term does not include joint manipulation of the spinal  
 40 column.

41 SECTION 455. IC 25-10-1-10 IS AMENDED TO READ AS  
 42 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. All fees collected



1 under this chapter shall be deposited in the general fund of this state  
 2 and shall be paid out only by warrant of the ~~auditor of~~ state  
 3 **comptroller**, upon the treasurer of state. All money appropriated to the  
 4 board shall be used for the purpose of administering this chapter and  
 5 may not be used for any other purposes.

6 SECTION 456. IC 25-14-1-3.5, AS AMENDED BY P.L.1-2006,  
 7 SECTION 431, IS AMENDED TO READ AS FOLLOWS  
 8 [EFFECTIVE JULY 1, 2024]: Sec. 3.5. (a) Under IC 25-1-8 the board  
 9 shall establish, under IC 25-13-1-5 and section 13 of this chapter, fees  
 10 sufficient to implement IC 25-13 and IC 25-14.

11 (b) All money received by the board under this chapter shall be paid  
 12 to the agency, which shall:

13 (1) give a proper receipt for the same; and

14 (2) at the end of each month:

15 (A) report to the ~~auditor of~~ state **comptroller** the total amount  
 16 received from all sources; and

17 (B) deposit the entire amount of such receipts with the state  
 18 treasurer to be deposited by the treasurer in the general fund  
 19 of the state.

20 All expenses incurred in the administration of this chapter shall be paid  
 21 from the general fund upon appropriation being made therefor in the  
 22 manner provided by law for making such appropriations.

23 SECTION 457. IC 25-15-9-14 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. The Indiana  
 25 professional licensing agency shall collect all fees required under this  
 26 article and gifts received by the board and at the end of each month  
 27 shall do the following:

28 (1) Report amounts collected to the ~~auditor of~~ state **comptroller**.

29 (2) Transfer amounts collected to the treasurer of state for deposit  
 30 as follows:

31 (A) An amount established by the board and not exceeding  
 32 five dollars (\$5) per license issued under this article in the  
 33 funeral service education fund.

34 (B) Gifts dedicated to the funeral service education fund in  
 35 that fund.

36 (C) The remainder, after deducting the amounts described in  
 37 clause (A) or (B), in the state general fund.

38 SECTION 458. IC 25-19-1-1, AS AMENDED BY P.L.149-2023,  
 39 SECTION 21, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 1. (a) As used in this chapter, "administrator in  
 41 training" means an individual who:

42 (1) has registered with the board before starting an administrator



- 1 in training program;
- 2 (2) desires to become involved in a professional health care
- 3 training program; and
- 4 (3) meets any other criteria established by the board.
- 5 (b) As used in this chapter, "administrator in training program"
- 6 means an internship program that:
- 7 (1) provides a continuous educational experience in a health
- 8 facility approved by the board; and
- 9 (2) is administered under the supervision of:
- 10 (A) an individual preceptor; or
- 11 (B) ~~a training center;~~
- 12 ~~approved by the board.~~
- 13 **approved by the board.**
- 14 (c) As used in this chapter, "agency" refers to the Indiana
- 15 professional licensing agency.
- 16 (d) As used in this chapter, "board" refers to the Indiana state board
- 17 of health facility administrators.
- 18 (e) As used in this chapter, "health facility administrator" means a
- 19 natural person who administers, manages, supervises, or is in general
- 20 administrative charge of a licensed health facility whether such
- 21 individual has an ownership interest in the health facility and whether
- 22 the person's functions and duties are shared with one (1) or more
- 23 individuals.
- 24 (f) As used in this chapter, "health facility" means any institution or
- 25 facility defined as such for licensing under IC 16-28 and classified into
- 26 care categories by rules adopted under IC 16-28.
- 27 (g) As used in this chapter, "postsecondary educational institution
- 28 accredited program" means a postsecondary educational institution
- 29 that:
- 30 (1) offers a degree in health facility administration;
- 31 (2) is accredited by the National Association of Long Term Care
- 32 Administrator Boards; and
- 33 (3) is approved by the board to oversee and manage an
- 34 administrator in training program.
- 35 (h) As used in this chapter, "practice of health facility
- 36 administration" means the practice of an individual who is designated
- 37 by the legal owner of a health facility to operate a health facility,
- 38 including:
- 39 (1) planning;
- 40 (2) organizing;
- 41 (3) developing;
- 42 (4) directing; or



- 1 (5) controlling;  
 2 a health facility.
- 3 (i) As used in this chapter, "preceptor" means any of the following:  
 4 (1) An individual who meets the requirements set forth in section  
 5 20 of this chapter.  
 6 (2) A training center.  
 7 (3) A postsecondary educational institution that is:  
 8 (A) accredited by the National Association of Long Term Care  
 9 Administrator Boards; and  
 10 (B) approved by the board to oversee and manage an  
 11 administrator in training program.
- 12 (j) As used in this chapter, "residential care administrator" means an  
 13 individual who:  
 14 (1) administers;  
 15 (2) manages;  
 16 (3) supervises; or  
 17 (4) is in general administrative charge of;  
 18 a residential care facility.
- 19 (k) As used in this chapter, "residential care facility" has the  
 20 meaning set forth in IC 16-18-2-317.7.
- 21 (l) As used in this chapter, "sponsor" means a sponsor of continuing  
 22 education programs for health facility administrators.
- 23 (m) As used in this chapter, "student intern" refers to an individual  
 24 who is:  
 25 (1) enrolled in a ~~bachelor~~ **bachelor's** or ~~masters~~ **master's** degree  
 26 program at a university that is accredited by the National  
 27 Association of Long ~~term~~ **Term** Care Administrator Boards; and  
 28 (2) participating in a student internship.
- 29 (n) As used in this chapter, "student internship" means an  
 30 educational experience that:  
 31 (1) occurs at a health facility or multiple health facilities;  
 32 (2) is part of a ~~bachelor~~ **bachelor's** or ~~masters~~ **master's** degree  
 33 program at a postsecondary educational institution that is  
 34 accredited by the National Association of Long ~~term~~ **Term** Care  
 35 Administrator Boards; and  
 36 (3) is administered under the supervision of a preceptor.
- 37 (o) As used in this chapter, "training center" means an educational  
 38 center that is approved by the board to oversee and manage an  
 39 administrator in training program.
- 40 SECTION 459. IC 25-19-1-2.5, AS ADDED BY P.L.149-2023,  
 41 SECTION 22, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 42 JULY 1, 2024]: Sec. 2.5. (a) An individual seeking licensure as a



- 1 residential care administrator must:
- 2 (1) be at least twenty-one (21) years of age;
- 3 (2) have obtained at least a high school diploma or its equivalent;
- 4 (3) submit to a national criminal history background check, as
- 5 required by IC 25-0.5-1-8;
- 6 (4) achieve a passing score, as prescribed by the board, on the
- 7 state jurisprudence examination; and
- 8 (5) meet one (1) of the following:
- 9 (A) Be a licensed health facility administrator or a registered,
- 10 certified, or licensed health care practitioner under IC 16 or
- 11 ~~IC 25: this title.~~
- 12 (B) Have at least one (1) year of management experience:
- 13 (i) in health care;
- 14 (ii) in housing;
- 15 (iii) in hospitality; or
- 16 (iv) providing services that are similar to services described
- 17 in items (i) through (iii) to individuals who are elderly.
- 18 (C) Possess an ~~associate's~~ **associate** degree in gerontology or
- 19 health care.
- 20 (D) Possess a bachelor's degree or higher degree from an
- 21 accredited postsecondary educational institution.
- 22 (E) Complete a one hundred (100) hour specialized course in
- 23 residential care facility administration that is approved by the
- 24 board.
- 25 (b) An applicant must meet the requirements in subsection (a)(1)
- 26 through (a)(3) and subsection (a)(5) before the applicant may take the
- 27 state jurisprudence examination.
- 28 (c) The board may issue a residential care administrator license to
- 29 an individual who meets the requirements of this section.
- 30 (d) Except as provided in subsection (e), for each two (2) year
- 31 license period, a licensed residential care administrator shall complete
- 32 at least twenty (20) hours of continuing education that include
- 33 education on:
- 34 (1) promoting resident dignity, independence, self-determination,
- 35 privacy, choice, and rights;
- 36 (2) building safety, fire prevention, and disaster response;
- 37 (3) preventing and containing infectious diseases, including
- 38 hygiene protocols;
- 39 (4) preventing and reporting abuse and neglect of residents; and
- 40 (5) assisting residents with daily activities.
- 41 (e) A licensed residential care administrator who holds an active
- 42 health facility administrator license is not required to complete the



1 continuing education requirements described in subsection (d).  
 2 However, a residential care administrator described in this subsection  
 3 shall complete any continuing education requirements for the  
 4 residential care administrator's health facility administrator license.

5 SECTION 460. IC 25-19-1-3, AS AMENDED BY P.L.149-2023,  
 6 SECTION 23, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 3. (a) The board may issue licenses to qualified  
 8 persons as health facility administrators.

9 (b) A person who applies to the board to practice as a health facility  
 10 administrator must:

11 (1) not have been convicted of a crime that has a direct bearing on  
 12 the person's ability to practice competently in accordance with  
 13 IC 25-1-21;

14 (2) successfully complete an administrator in training program;

15 (3) achieve a passing score, as determined by the board, on a state  
 16 jurisprudence examination described in section 3.2 of this  
 17 chapter;

18 (4) successfully complete the national examination; and

19 (5) meet one (1) of the following:

20 (A) Possess a bachelor's degree or higher degree from an  
 21 accredited postsecondary educational institution.

22 (B) Possess an ~~associate's~~ **associate** degree from an accredited  
 23 postsecondary educational institution and complete a  
 24 specialized course of study in long term health care  
 25 administration, as prescribed by the board.

26 (C) Complete a specialized course of study in long term care  
 27 administration prescribed by the board.

28 (c) Subject to section 3.3 of this chapter, the board may issue a  
 29 provisional license for a single period not to exceed six (6) months for  
 30 the purpose of enabling a qualified individual to fill a health facility  
 31 administrator position that has been unexpectedly vacated.

32 SECTION 461. IC 25-19-1-3.2, AS ADDED BY P.L.149-2023,  
 33 SECTION 25, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 34 JULY 1, 2024]: Sec. 3.2. (a) An individual who applies to the board for  
 35 a health facility administrator license must successfully pass a state  
 36 jurisprudence examination that covers the following topics:

37 (1) Applicable standards of environmental health and safety.

38 (2) Local health and safety regulation.

39 (3) General administration.

40 (4) Psychology of patient care.

41 (5) Principles of medical care.

42 (6) Pharmaceutical services and drug handling.



- 1 (7) Personal and social care.
- 2 (8) ~~Therapeutic~~ **Therapeutic** and supportive care and services
- 3 in long term care.
- 4 (9) Departmental organization and management.
- 5 (10) Community interrelationships.
- 6 (b) An applicant must submit a completed application and pay any
- 7 required fee before the applicant may take the examination described
- 8 in subsection (a).
- 9 (c) An applicant who takes the examination and does not achieve a
- 10 passing score may not take the examination described in subsection (a)
- 11 more than three (3) additional times.
- 12 (d) If an applicant takes the examination the maximum number of
- 13 times allowed under subsection (c) and fails to achieve a passing score,
- 14 the board may request that the applicant appear before the board. The
- 15 board may require the applicant to provide the board with evidence of
- 16 the following:
- 17 (1) The applicant completed not more than one hundred (100)
- 18 hours of continuing education hours, as approved by the board.
- 19 (2) A new application for an administrator in training program.
- 20 (3) The applicant has applied for an administrator in training
- 21 program.
- 22 (4) The applicant meets all other requirements for a health facility
- 23 administrator license at the time the applicant reapplies for a
- 24 license.
- 25 SECTION 462. IC 25-19-1-3.3, AS ADDED BY P.L.149-2023,
- 26 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 27 JULY 1, 2024]: Sec. 3.3. (a) The board may issue a provisional health
- 28 facility administrator license or provisional residential care
- 29 administrator license to an individual for a specific licensed health
- 30 facility or residential care facility if the individual has:
- 31 (1) at least two (2) years of administrative experience in a
- 32 licensed health facility or residential care facility; and
- 33 (2) not been convicted of a crime that has a direct bearing on the
- 34 individual's ability to practice competently in accordance with
- 35 IC 25-1-21.
- 36 (b) The board may issue a provisional residential care administrator
- 37 license to an individual for a specific residential care facility if the
- 38 individual has:
- 39 (1) at least two (2) years of administrative experience in a
- 40 residential care facility; and
- 41 (2) not been convicted of a crime that has a direct bearing on the
- 42 individual's ability to practice competently in accordance with



1 IC 25-1-21.

2 (c) Subject to subsection (d), the chair of the board may issue a  
3 provisional health facility administrator license or a provisional  
4 residential care administrator license to an individual who appears to  
5 be qualified.

6 (d) If the board determines that an individual described in  
7 subsection (c) fails to meet all applicable ~~qualification~~ **qualifications**  
8 for a provisional license described in subsection (a) or (b), the board  
9 may withdraw the provisional license.

10 (e) Experience that an individual gains while practicing health  
11 facility administration with a provisional license issued under this  
12 section may count toward the requirements for an administrator in  
13 training **program**, as approved by the board.

14 SECTION 463. IC 25-19-1-9.5, AS ADDED BY P.L.149-2023,  
15 SECTION 34, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
16 JULY 1, 2024]: Sec. 9.5. (a) Subject to IC 25-1-8-6, a health facility  
17 administrator or residential care administrator whose license is in  
18 inactive status may apply to the board to renew the administrator's  
19 license.

20 (b) A health facility administrator or residential care administrator  
21 while in an inactive status may not practice as a health facility  
22 administrator or residential care administrator.

23 (c) A licensed health facility administrator who has been inactive  
24 must show proof of having completed forty (40) hours of continuing  
25 education within the two (2) year period immediately before the date  
26 the reactivation application is filed.

27 (d) A licensed residential care administrator who has been inactive  
28 must show proof of having ~~completed~~ **completed** twenty (20) hours of  
29 continuing education within the two (2) year period immediately before  
30 the date the reactivation application is filed.

31 (e) The board may request that a licensed health facility  
32 administrator who has been inactive for a period of more than three (3)  
33 years at the date the reactivation application is filed make a personal  
34 appearance before the board to answer any questions from the board  
35 about the application that are unresolved before making a  
36 determination on the application.

37 SECTION 464. IC 25-19-1-10, AS AMENDED BY P.L.149-2023,  
38 SECTION 35, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
39 JULY 1, 2024]: Sec. 10. (a) The board shall issue a health facility  
40 administrator's license to any person who applies for a health facility  
41 administrator license, if the applicant:

42 (1) does not have a criminal history that disqualifies the applicant

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- 1 from obtaining a health facility administrator license in Indiana in  
 2 accordance with IC 25-1-21;
- 3 (2) has practiced in another state for at least one (1) year as a:  
 4 (A) licensed health facility administrator and currently holds  
 5 an active license in good standing as a health facility  
 6 administrator in another state;  
 7 (B) chief executive officer of a hospital; or  
 8 (C) chief operations officer of a hospital; and  
 9 (3) has successfully completed the:  
 10 (A) national examination; and  
 11 (B) Indiana jurisprudence examination, as approved by the  
 12 board.
- 13 (b) The board shall issue a residential care administrator license to  
 14 any person who applies for a residential care administrator license, if  
 15 the applicant:  
 16 (1) does not have a criminal history that disqualifies the applicant  
 17 from obtaining a residential care administrator license in Indiana  
 18 in accordance with IC 25-1-21; and  
 19 (2) has practiced in another state for at least one (1) year as a:  
 20 (A) licensed health facility administrator and currently holds  
 21 an active license in good standing as a health facility  
 22 administrator in another state;  
 23 (B) licensed, certified, or registered residential care  
 24 administrator and currently holds an active license,  
 25 certification, or registration that is in good standing as a  
 26 residential care administrator in another state;  
 27 (C) chief executive officer of a hospital; or  
 28 (D) chief operations officer of a hospital.
- 29 (c) The board shall issue a health facility administrator license or a  
 30 residential care administrator license to an individual who:  
 31 (1) holds an approved National Association of Long Term Care  
 32 ~~Administrators Board Administrator Boards~~ Health Services  
 33 Executive license in good standing; and  
 34 (2) does not have a criminal history that disqualifies the applicant  
 35 from obtaining a health facility administrator license or a  
 36 residential care administrator license in Indiana in accordance  
 37 with IC 25-1-21.
- 38 SECTION 465. IC 25-19-1-11, AS AMENDED BY P.L.149-2023,  
 39 SECTION 36, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 11. (a) No health facility may operate unless it is  
 41 under the supervision of an administrator who holds a currently valid  
 42 health facility administrator's license or provisional license issued



1 under this chapter. No person may practice or offer to practice health  
 2 facility administration or use any title, sign, card, or device to indicate  
 3 that the person is a health facility administrator, unless the person has  
 4 been duly licensed as a health facility administrator or provisional  
 5 health facility administrator. A person who violates this section  
 6 commits a Class C infraction, and each day of continuing violation  
 7 after entry of judgment constitutes a separate infraction.

8 (b) An individual who is not licensed as a health facility  
 9 administrator may not:

10 (1) profess to be a health facility administrator;

11 (2) use the title "health facility administrator" or "assistant health  
 12 facility administrator"; **or**

13 (3) use the initials "H.F.A." or any other words, letters,  
 14 abbreviations, or insignia indicating or implying that the  
 15 individual is a health facility administrator or assistant health  
 16 facility administrator licensed under this article;

17 unless the individual is licensed as a health facility administrator under  
 18 this article.

19 (c) A licensed health facility administrator may not practice health  
 20 facility administration in more than one (1) health facility at the same  
 21 time.

22 (d) A health facility administrator is subject to the health  
 23 professions standards of practice under IC 25-1-9.

24 SECTION 466. IC 25-19-1-20, AS ADDED BY P.L.149-2023,  
 25 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 26 JULY 1, 2024]: Sec. 20. (a) To qualify as a preceptor, an applicant  
 27 must:

28 (1) be currently licensed as a health facility administrator under  
 29 this article;

30 (2) be in good standing and not the subject of a disciplinary action  
 31 by the board;

32 (3) file an application with the board and be approved before  
 33 serving as the preceptor;

34 (4) complete a board approved educational program;

35 (5) provide to the board, with the administrator in training  
 36 application, a certificate of completion for a program described in  
 37 subdivision (4);

38 (6) have the training, knowledge, professional activity, and a  
 39 facility or organizational setting at the individual's disposal to  
 40 teach prospective health facility administrator administrators or  
 41 residential care facility administrators; **and**

42 (7) meet one (1) of the following:

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- 1 (A) Have active work experience as a health facility  
 2 administrator for at least two (2) years prior to the date of  
 3 serving as a preceptor.  
 4 (B) Be currently employed as a chief executive officer of a  
 5 continuing care retirement community.  
 6 (C) Be currently employed as a regional manager for a health  
 7 facility.  
 8 (D) Be employed by an administrator in training school.
- 9 (b) An individual who submits an application to be a preceptor shall  
 10 file a new application for each administrator in training applicant for  
 11 whom the preceptor applicant intends to serve as a preceptor.
- 12 (c) An individual who meets the requirements of this section and is  
 13 approved as a preceptor by the board shall do the following:
- 14 (1) Act as a teacher rather than an employer and provide the  
 15 administrator in training with educational opportunities.  
 16 (2) Inform the board if an administrator in training presents a  
 17 problem that may affect the facility's service and operation or the  
 18 administrator in training program.  
 19 (3) Notify the board on a form prescribed by the board of a  
 20 change of status or discontinuance of the administrator in training  
 21 program.  
 22 (4) Upon completion of the program, submit to the board an  
 23 affidavit, as prescribed by the board, stating that the requirements  
 24 described in section 17 of this chapter have been met.  
 25 (5) Maintain the records of an administrator in training program  
 26 for a period of five (5) years and, upon request by the board, allow  
 27 the board to review the records.  
 28 (6) Except for a preceptor in an approved training center or as  
 29 necessary to accommodate a special situation or emergency,  
 30 spend a majority of the required work hours during normal  
 31 daytime business hours in the facility where training occurs.
- 32 (d) Except as provided in subsection (e), a preceptor who serves as  
 33 an administrator of a licensed comprehensive care facility or residential  
 34 care facility may not supervise more than two (2) administrators in  
 35 training at any given time.
- 36 (e) A preceptor may supervise more than two (2) administrators in  
 37 training at a given time:
- 38 (1) if the administrator in training is enrolled in:  
 39 (A) an approved training center; or  
 40 (B) a postsecondary educational institution accredited  
 41 program; or  
 42 (2) at the discretion of the board.



1 (f) A preceptor may precept more than two (2) administrators in  
 2 training but not more than four (4) administrators in training if:

- 3 (1) the preceptor's sole duty is that of a preceptor; and
- 4 (2) the preceptor spends at least eight (8) hours per week with
- 5 each administrator in training.

6 A preceptor shall affirm to the professional licensing agency  
 7 compliance with this subsection.

8 (g) A preceptor's approval as a preceptor expires when the  
 9 administrator in training applicant that the preceptor is supervising  
 10 completes the course of instruction and training prescribed by the  
 11 board or fails to complete the requirements described in section 18 of  
 12 this chapter.

13 (h) The board reserves the right to take appropriate action for failure  
 14 of a preceptor to comply with this section.

15 SECTION 467. IC 25-19-2-4, AS ADDED BY P.L.149-2023,  
 16 SECTION 49, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 17 JULY 1, 2024]: Sec. 4. A health facility administrator or a residential  
 18 care administrator shall develop and administer the following facility  
 19 policies:

- 20 (1) Resident care policies to:
  - 21 (A) ensure the health, safety, welfare, and rights of facility
  - 22 residents;
  - 23 (B) govern continuing resident care, including medical care
  - 24 and other related services provided to residents;
  - 25 (C) provide the highest practicable mental, physical, and
  - 26 psychosocial ~~well being~~ **well-being** for each resident in a
  - 27 healthy, safe, and home like environment;
  - 28 (D) evaluate the quality of resident care, resident rights, and
  - 29 quality of life;
  - 30 (E) identify facility strengths and weaknesses;
  - 31 (F) implement measures to improve identified strengths and
  - 32 weaknesses, evaluate progress, and institute appropriate ~~follow~~
  - 33 **up follow-up** procedures;
  - 34 (G) protect the personal funds and property of residents; and
  - 35 (H) ensure residents are not subject to sexual abuse, physical
  - 36 abuse, mental abuse, corporal punishment, exploitation,
  - 37 neglect, or involuntary seclusion.
- 38 (2) Facility personnel management policies that:
  - 39 (A) define job responsibilities of personnel and the
  - 40 performance appraisal process;
  - 41 (B) emphasize the importance of resident satisfaction;
  - 42 (C) promote job satisfaction, commitment to quality care, and



- 1 resident rights by ensuring a program for the recruitment,  
 2 hiring, retention, training, and development of competent  
 3 facility personnel is in place; and  
 4 (D) ensure a sufficient number of personnel are present and  
 5 have the ability to attain and maintain the highest practicable  
 6 level of physical, mental, and psychosocial ~~wellbeing~~  
 7 **well-being** for each resident.
- 8 (3) Regulatory management policies concerning compliance with  
 9 applicable local, state, and federal laws and regulations,  
 10 including:
- 11 (A) protecting residents and facility personnel from  
 12 discrimination;  
 13 (B) protecting resident records from unauthorized disclosure  
 14 of confidential information;  
 15 (C) preventing the payment, the offer of payment, or other  
 16 valuable consideration to a person or organization outside the  
 17 facility for admissions; and  
 18 (D) timely correcting any deficiencies that are identified by the  
 19 Indiana department of health.
- 20 (4) Financial management policies that:
- 21 (A) require the health facility administrator or residential care  
 22 administrator to work with the governing body of the facility,  
 23 the owner of the facility, or both to plan, implement, and  
 24 evaluate an integrated financial program for the facility to  
 25 ensure compliance with applicable local, state, and federal  
 26 laws and regulations, and quality of resident care and life;  
 27 (B) evaluate the impact that the budget has on quality of  
 28 resident care and life; and  
 29 (C) require the health facility administrator or residential care  
 30 administrator to share the impact described in clause (B) with  
 31 the governing body of the facility or residential care facility,  
 32 the owner of the facility, or both.
- 33 (5) Environmental management policies to implement and  
 34 evaluate a program of environmental services that:
- 35 (A) ensures the health facility, including the equipment and  
 36 grounds of the facility, are maintained in a manner that  
 37 protects the health, safety, welfare, and rights of residents, the  
 38 families of residents, facility personnel and staff, and other  
 39 individuals; and  
 40 (B) provides a clean and attractive home like environment for  
 41 residents.
- 42 SECTION 468. IC 25-20.2-4-3 IS AMENDED TO READ AS



1 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The secretary shall  
 2 receive and account for all money collected under this article and, at  
 3 the end of each month, report to the ~~auditor of state~~ **comptroller** and  
 4 deposit the money into the state general fund with the treasurer of state.

5 SECTION 469. IC 25-23-1-12, AS AMENDED BY P.L.148-2023,  
 6 SECTION 15, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 12. (a) A person who applies to the board for a  
 8 license to practice as a licensed practical nurse must:

9 (1) not have been convicted of:

10 (A) an act which would constitute a ground for disciplinary  
 11 sanction under IC 25-1-9; or

12 (B) a crime that has a direct bearing on the person's ability to  
 13 practice competently;

14 (2) have completed:

15 (A) the prescribed curriculum and met the graduation  
 16 requirements of a state accredited program of practical nursing  
 17 that only accepts students who have a high school diploma or  
 18 its equivalent, as determined by the board; or

19 (B) the prescribed curriculum and graduation requirements of  
 20 a nursing education program in a foreign country that is  
 21 substantially equivalent to a board approved program as  
 22 determined by the board. The board may by rule adopted under  
 23 IC 4-22-2 require an applicant under this subsection to  
 24 successfully complete an examination approved by the board  
 25 to measure the applicant's qualifications and background in the  
 26 practice of nursing and proficiency in the English language;  
 27 and

28 (3) be physically and mentally capable of, and professionally  
 29 competent to, safely engage in the practice of practical nursing as  
 30 determined by the board.

31 (b) The applicant must pass an examination in such subjects as the  
 32 board may determine.

33 (c) The board may issue a temporary licensed practical nurse permit  
 34 to practice as a licensed practical nurse applicant to a person who has  
 35 initially applied for license by examination, after the board receives the  
 36 necessary materials to determine compliance with subsection (a). The  
 37 temporary licensed practical nurse permit is valid until the earlier of six  
 38 (6) months after issuance or the licensed practical nurse applicant's  
 39 examination results under subsection (b) are received. If the licensed  
 40 practical nurse applicant does not receive a passing score on the first  
 41 examination under subsection (b), the temporary licensed practical  
 42 **nurse** permit is no longer valid.



- 1 (d) A licensed practical nurse applicant must:
- 2 (1) practice under the supervision of a licensed practical nurse or
- 3 registered nurse; and
- 4 (2) use the abbreviation "LPNG" after the licensed practical nurse
- 5 graduate's name.
- 6 (e) The board may issue by endorsement a license to practice as a
- 7 licensed practical nurse to an applicant who has been licensed as a
- 8 licensed practical nurse, by examination, under the laws of another
- 9 state if the applicant presents proof satisfactory to the board that, at the
- 10 time of application for an Indiana license by endorsement, the applicant
- 11 possesses credentials and qualifications that are substantially
- 12 equivalent to requirements in Indiana for licensure by examination. The
- 13 board may specify by rule what shall constitute substantial equivalence
- 14 under this subsection.
- 15 (f) The board shall issue by endorsement a license to practice as a
- 16 licensed practical nurse to an applicant who:
- 17 (1) is a graduate of a foreign nursing school;
- 18 (2) provides:
- 19 (A) documentation that the applicant has:
- 20 (i) taken an examination prepared by the Commission on
- 21 Graduates of Foreign Nursing Schools International, Inc.
- 22 (CGFNS); and
- 23 (ii) achieved the passing score required on the examination
- 24 at the time the examination was taken;
- 25 (B) a satisfactory Credentials Evaluation Service Professional
- 26 Report issued by CGFNS; or
- 27 (C) a VisaScreen Certificate verification letter issued by
- 28 CGFNS; and
- 29 (3) meets the other requirements of this section.
- 30 (g) Each applicant for examination and registration to practice as a
- 31 practical nurse shall pay:
- 32 (1) a fee set by the board; and
- 33 (2) if the applicant is applying for a multistate license (as defined
- 34 in IC 25-42-1-11) under IC 25-42 (Nurse Licensure Compact), a
- 35 fee of twenty-five dollars (\$25) in addition to the fee under
- 36 subdivision (1);
- 37 a part of which must be used for the rehabilitation of impaired
- 38 registered nurses and impaired licensed practical nurses. Payment of
- 39 the fees shall be made by the applicant before the date of examination.
- 40 (h) The lesser of the following amounts from fees collected under
- 41 subsection (g) shall be deposited in the impaired nurses account of the
- 42 state general fund established by section 34 of this chapter:



1 (1) Twenty-five percent (25%) of the license application fee per  
2 license applied for under this section.

3 (2) The cost per license to operate the impaired nurses program,  
4 as determined by the Indiana professional licensing agency.

5 (i) Any person who holds a license to practice as a licensed practical  
6 nurse in Indiana or under IC 25-42 may use the title "Licensed Practical  
7 Nurse" and the abbreviation "L.P.N.". No other person shall practice or  
8 advertise as or assume the title of licensed practical nurse or use the  
9 abbreviation of "L.P.N." or any other words, letters, signs, or figures to  
10 indicate that the person using them is a licensed practical nurse.

11 SECTION 470. IC 25-34.1-2-7, AS AMENDED BY P.L.127-2012,  
12 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
13 JULY 1, 2024]: Sec. 7. (a) Except as provided in subsection (b), all  
14 funds collected under this article shall, at the end of each month, be  
15 reported to the ~~auditor of state~~ **comptroller** and deposited with the  
16 treasurer of state for deposit in the general fund. All expenses incurred  
17 in the administration of this article shall be paid from the general fund.

18 (b) The commission shall establish a fee of not more than twenty  
19 dollars (\$20) for real estate brokers to provide funds for the purpose of  
20 administering and enforcing the provisions of this article, including  
21 investigating and taking enforcement action against real estate fraud  
22 and real estate appraisal fraud. All funds collected under this  
23 subsection shall be deposited in the investigative fund established by  
24 IC 25-34.1-8-7.5.

25 SECTION 471. IC 25-38.1-2-25, AS AMENDED BY P.L.48-2022,  
26 SECTION 26, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
27 JULY 1, 2024]: Sec. 25. (a) The veterinary medicine fund is  
28 established to provide funds for administering and enforcing the  
29 provisions of this article, including investigating and taking  
30 enforcement action against violators of this article. The fund shall be  
31 administered by the state board for the board.

32 (b) The expenses of administering the fund shall be paid from the  
33 money in the fund. The fund consists of money from the fee imposed  
34 under section 19(b) of this chapter **(before its repeal)**.

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

38 (d) Money in the fund at the end of a state fiscal year does not revert  
39 to the state general fund. However, if the total amount in the fund  
40 exceeds seven hundred fifty thousand dollars (\$750,000) at the end of  
41 a state fiscal year after payment of all claims and expenses, the amount  
42 that exceeds seven hundred fifty thousand dollars (\$750,000) reverts





- 1 to the state general fund.
- 2 (e) Money in the fund is continually appropriated to the state board  
3 for its use in administering and enforcing this article, conducting  
4 investigations, and taking enforcement action against persons violating  
5 this article.
- 6 (f) The attorney general, the board, and the state board may enter  
7 into a memorandum of understanding to provide the attorney general  
8 with funds to conduct investigations and pursue enforcement action  
9 against violators of this article.
- 10 (g) The attorney general and the state board shall present the  
11 memorandum of understanding annually to the board for review.
- 12 SECTION 472. IC 25-42.5-4-5, AS ADDED BY P.L.98-2023,  
13 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
14 JULY 1, 2024]: Sec. 5. If a home state license is encumbered, the  
15 licensee shall lose the privilege to practice in any remote state until all  
16 the following occur:
- 17 (1) The home state license is no longer encumbered.
  - 18 (2) ~~Have~~ **The licensee has** not had any encumbrance or restriction  
19 against any license or privilege to practice within the previous two  
20 (2) years.
- 21 SECTION 473. IC 25-42.5-4-7, AS ADDED BY P.L.98-2023,  
22 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2024]: Sec. 7. If a licensee's privilege to practice in any  
24 remote state is removed, the individual may lose the privilege to  
25 practice in all other remote states until all the following occur:
- 26 (1) The specific period of time for which the privilege to practice  
27 was removed has ended.
  - 28 (2) All fines have been paid.
  - 29 (3) ~~Have~~ **The individual has** not had any encumbrance or  
30 restriction against any license or privilege to practice within the  
31 previous two (2) years.
- 32 SECTION 474. IC 25-42.5-8-7, AS ADDED BY P.L.98-2023,  
33 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
34 JULY 1, 2024]: Sec. 7. If adverse action is taken by the home state  
35 against the license of a licensed professional counselor, the licensed  
36 professional counselor's privilege to practice in all other member states  
37 shall be deactivated until all encumbrances have been removed from  
38 the **home** state license. All home state disciplinary orders that impose  
39 adverse action against the license of a licensed professional counselor  
40 shall include a statement that the licensed professional counselor's  
41 privilege to practice is deactivated in all member states during the  
42 pendency of the order.



1 SECTION 475. IC 25-42.5-9-3, AS ADDED BY P.L.98-2023,  
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
3 JULY 1, 2024]: Sec. 3. The commission shall have the following  
4 powers and duties:

- 5 (1) Establish the fiscal year of the commission.  
6 (2) Establish bylaws.  
7 (3) Maintain its financial records in accordance with the bylaws.  
8 (4) Meet and take such actions as are consistent with the  
9 provisions of this compact and the bylaws.  
10 (5) Promulgate rules that shall be binding to the extent and in the  
11 manner provided for in the compact.  
12 (6) Bring and prosecute legal proceedings or actions in the name  
13 of the commission, provided that the standing of any state  
14 licensing board to sue or be sued under applicable law shall not  
15 be affected.  
16 (7) Purchase and maintain insurance and bonds.  
17 (8) Borrow, accept, or contract for services of personnel,  
18 including, but not limited to, employees of a member state.  
19 (9) Hire employees, elect or appoint officers, fix compensation,  
20 define duties, grant such individuals appropriate authority to carry  
21 out the purposes of the compact, and establish the commission's  
22 personnel policies and programs relating to conflicts of interest,  
23 qualifications of personnel, and other related personnel matters.  
24 (10) Accept any and all appropriate donations and grants of  
25 money, equipment, supplies, materials, and services, and to  
26 receive, utilize, and dispose of the same, provided that at all  
27 times, the commission shall avoid any appearance of impropriety  
28 or conflict of interest.  
29 (11) Lease, purchase, accept appropriate gifts or donations of, or  
30 otherwise own, hold, improve, or use, any property, real, personal  
31 or mixed, provided that at all times, the commission shall avoid  
32 any appearance of impropriety.  
33 (12) Sell, convey, mortgage, pledge, lease, exchange, abandon, or  
34 otherwise dispose of any property real, personal, or mixed.  
35 (13) Establish a budget and make expenditures.  
36 (14) Borrow money.  
37 (15) Appoint committees, including standing committees  
38 composed of members, state regulators, state legislators or their  
39 representatives, and consumer representatives, and such other  
40 interested persons as may be designated in this compact and the  
41 bylaws.  
42 (16) Provide **information to** and receive information from, and



1 cooperate with, law enforcement agencies.

2 (17) Establish and elect an executive committee.

3 (18) Perform such other functions as may be necessary or  
4 appropriate to achieve the purposes of this compact consistent  
5 with the state regulation of professional counseling licensure and  
6 practice.

7 SECTION 476. IC 26-1-2-203, AS AMENDED BY P.L.199-2023,  
8 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
9 JULY 1, 2024]: Sec. 203. The affixing of a seal to a record evidencing  
10 a contract for sale or an offer to buy or sell goods does not constitute  
11 the ~~record a record~~. A sealed instrument and the law with respect to  
12 sealed instruments does not apply to such a contract or offer.

13 SECTION 477. IC 26-1-9.1-314.1, AS ADDED BY P.L.199-2023,  
14 SECTION 60, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
15 JULY 1, 2024]: Sec. 314.1. (a) A secured party may perfect a security  
16 interest in chattel paper by taking possession of each authoritative  
17 tangible copy of the record evidencing the chattel paper and obtaining  
18 control of each authoritative electronic copy of the electronic record  
19 evidencing the chattel paper.

20 (b) A security interest is perfected under subsection (a) not earlier  
21 than the time the secured party takes possession and obtains control,  
22 and remains perfected under subsection (a) only while the secured  
23 party retains possession and control.

24 (c) Section 313(c) of this chapter and section 313(f) through 313(i)  
25 of this chapter apply to perfection by possession ~~by~~ of an authoritative  
26 tangible copy of a record evidencing chattel paper.

27 SECTION 478. IC 27-1-27-15, AS ADDED BY P.L.226-2023,  
28 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
29 JULY 1, 2024]: Sec. 15. ~~(a)~~ A contract between a public adjuster and  
30 an insured may not contain any of the following:

31 (1) If the public adjuster is to receive as compensation a  
32 percentage of the total amount paid by the insurer to resolve the  
33 insured's claim, a contract term that would:

34 (A) allow the public adjuster to collect a fee when the insurer  
35 has not yet paid any of the money that is due from the insurer;  
36 or

37 (B) allow the public adjuster to collect the public adjuster's  
38 entire compensation from the first payment by the insurer if  
39 the insurer will pay the total amount to resolve the insured's  
40 claim in two (2) or more payments.

41 (2) A contract term that would require the insured to authorize an  
42 insurer to issue a check only in the name of the public adjuster.



1 (3) A contract term that would preclude the public adjuster or the  
2 insured from pursuing civil remedies.

3 (4) A contract term that would preclude the public adjuster's  
4 liability to the insured for the public adjuster's negligence.

5 (5) A contract term that would allow the public adjuster to  
6 perform the role of roofing contractor, appraiser, or any role other  
7 than that of rendering advice or assistance to the insured in the  
8 adjustment of a claim.

9 (6) A contract term that would give the public adjuster power of  
10 attorney to act in the place of and instead of the insured.

11 SECTION 479. IC 27-1-29-15 IS AMENDED TO READ AS  
12 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. (a) A political  
13 subdivision may become a member of the fund by filing a written  
14 notice of its intent to become a member with the commission by the  
15 date exactly six (6) months before the expiration date of the liability  
16 insurance policy covering the political subdivision on December 31,  
17 1986.

18 (b) Each political subdivision that files a notice of intent to become  
19 a member of the fund by the date set forth in subsection (a) shall be  
20 granted membership in the fund. A political subdivision that files a  
21 notice of intent to become a member after the date set forth in  
22 subsection (a) may be admitted to or rejected for membership in the  
23 fund at the discretion of the commission.

24 (c) A rule adopted by the commission to establish the procedures  
25 described in section 7(b)(4) of this chapter may not provide that a  
26 political subdivision continues to be a member of the fund more than  
27 twelve (12) months after the political subdivision gives notice to the  
28 commissioner of its intention to relinquish its membership.

29 (d) After relinquishing its membership in the fund, a political  
30 subdivision remains liable for its pro rata share of assessments to pay  
31 for liabilities of fund members that arose out of claims based upon acts  
32 or omissions that took place while the political subdivision was a  
33 member of the fund. If a political subdivision fails to pay an assessment  
34 to which it is subject under this chapter, the commission may give  
35 notice to any department or agency of the state (including the treasurer  
36 of state or the ~~auditor of state~~ **state comptroller**) that is the custodian  
37 of money payable to the delinquent political subdivision after the date  
38 of the notice, that the political subdivision is in default on the payment  
39 of an assessment under this chapter. After receiving this notice, the  
40 department or agency shall withhold the delinquent amount from  
41 money payable to the political subdivision and pay over the money to  
42 the commission to be applied against the delinquent assessment.



1 SECTION 480. IC 27-1-29.1-21 IS AMENDED TO READ AS  
 2 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 21. After relinquishing  
 3 its membership in the fund, a political subdivision remains liable for its  
 4 pro rata share of assessments to pay for liabilities of fund members that  
 5 arose out of claims based upon acts or omissions that took place while  
 6 the political subdivision was a member of the fund. If a political  
 7 subdivision fails to pay an assessment to which it is subject under this  
 8 chapter, the commission may give notice to any department or agency  
 9 of the state (including the treasurer of state or the ~~auditor of state~~) **state**  
 10 **comptroller**) that is the custodian of money payable to the delinquent  
 11 political subdivision after the date of the notice, that the political  
 12 subdivision is in default on the payment of an assessment under this  
 13 chapter. After receiving this notice, the department or agency shall  
 14 withhold the delinquent amount from the money payable to the political  
 15 subdivision and pay over the money to the commission to be applied  
 16 against the delinquent assessment.

17 SECTION 481. IC 27-1-49-3, AS ADDED BY P.L.166-2023,  
 18 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 19 JULY 1, 2024]: Sec. 3. (a) As used in this chapter, "health insurance  
 20 coverage" includes:

- 21 (1) an individual policy of accident and sickness insurance (as  
 22 defined in IC 27-8-5-1);
- 23 (2) an individual contract (as defined in IC 27-13-1-21) that  
 24 provides coverage for basic health care services (as defined in  
 25 IC 27-13-1-4); and
- 26 (3) any other health plan that is issued on an individual basis;

27 ~~and~~ that is subject to state law regulating insurance and offers health  
 28 insurance coverage (as defined in 42 U.S.C. 300gg-91). The term  
 29 includes coverage of a dependent of the covered individual under an  
 30 individual policy or contract described in subdivisions (1) through (3).

31 (b) The term does not include a self-funded health benefit plan that  
 32 complies with the federal Employee Retirement Income Security Act  
 33 (ERISA) of 1974 (29 U.S.C. 1001 et seq.).

34 SECTION 482. IC 27-1-50-3, AS ADDED BY P.L.166-2023,  
 35 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 36 JULY 1, 2024]: Sec. 3. (a) As used in this chapter, "health insurance  
 37 coverage" includes:

- 38 (1) a group policy of accident and sickness insurance (as defined  
 39 in IC 27-8-5-1);
- 40 (2) a group contract (as defined in IC 27-13-1-16) that provides  
 41 coverage for basic health care services (as defined in  
 42 IC 27-13-1-4); and



1 (3) any other group health plan that limits eligibility to members  
 2 of a specific group;  
 3 ~~and~~ that is subject to state law regulating insurance and offers health  
 4 insurance coverage (as defined in 42 U.S.C. 300gg-91). The term  
 5 includes coverage of a dependent of the covered individual under a  
 6 group policy or contract described in subdivisions (1) through (3).

7 (b) The term does not include a self-funded health benefit plan that  
 8 complies with the federal Employee Retirement Income Security Act  
 9 (ERISA) of 1974 (29 U.S.C. 1001 et seq.).

10 SECTION 483. IC 27-3-2-5 IS AMENDED TO READ AS  
 11 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. And thereupon,  
 12 when all of said stock shall have been subscribed, a statement shall be  
 13 filed with the secretary of state, and that officer shall give to such  
 14 company a certificate of incorporation under ~~his~~ **the officer's** seal of  
 15 office, declaring the corporate name of such company, the amount of  
 16 capital stock, and the amount of securities deposited with the ~~auditor~~  
 17 ~~of state~~ **comptroller**, as hereinafter provided, the names of the  
 18 directors who are to conduct the business of the company for the first  
 19 year, and henceforth upon the payment to such officer of the fee  
 20 provided by law to be paid for the incorporation of joint stock  
 21 companies; and said company shall then become a body corporate, with  
 22 the power and authority to sue and be sued as such, in any proper court,  
 23 and such company may carry on the business of insuring property  
 24 against loss or damage by fire, in a manner not inconsistent with the  
 25 laws of this state, as a stock company. ~~Provided; However, That~~ before  
 26 such company shall issue any policies of insurance, such company shall  
 27 deposit in the office of the ~~auditor of state~~ **comptroller** of Indiana,  
 28 stocks, bonds or notes to be approved by ~~said auditor; the state~~  
 29 **comptroller**, to the amount of twenty-five ~~per cent~~ **percent** (25%) of  
 30 the capital stock of said company, the interest on which is to be paid to  
 31 said company, provided that the securities so held may be replaced by  
 32 other securities to be first approved by ~~said auditor; the state~~  
 33 **comptroller**, when by reason of their maturity or other good cause, it  
 34 shall seem necessary or proper for the best interest of such company to  
 35 replace them.

36 SECTION 484. IC 27-8-1-3 IS AMENDED TO READ AS  
 37 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 3. The incorporators shall  
 38 submit the title or name of the proposed corporation to the ~~auditor of~~  
 39 state **comptroller**, who shall approve the same, provided it indicates  
 40 the object or purpose for which the corporation is formed, and does not  
 41 too closely resemble a title in use. Before approving a title, it shall be  
 42 the duty of the ~~auditor of state~~ **comptroller** to examine the titles of



1 corporations appearing in all the published insurance reports at ~~his~~ **the**  
 2 **state comptroller's** command, and not to approve any title that would  
 3 tend to mislead the public on account of its too closely resembling  
 4 some other title.

5 SECTION 485. IC 27-8-1-12 IS AMENDED TO READ AS  
 6 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 12. Said bond of  
 7 treasurer shall be examined as to its efficiency annually by the ~~auditor~~  
 8 ~~of state~~ **comptroller**, and it shall then be renewed if ~~he~~ **the state**  
 9 **comptroller** shall deem the present bond insufficient. Said bond shall  
 10 be recorded in the recorder's office in the county in this state in which  
 11 one (1) of the incorporators resides, and a certified copy of said record  
 12 shall, by said recorder, be forwarded to the ~~auditor of state~~  
 13 **comptroller**, who shall file and preserve the same in ~~his~~ **the state**  
 14 **comptroller's** office.

15 SECTION 486. IC 27-8-1-13, AS AMENDED BY P.L.136-2018,  
 16 SECTION 189, IS AMENDED TO READ AS FOLLOWS  
 17 [EFFECTIVE JULY 1, 2024]: Sec. 13. Any corporation, association,  
 18 or society, organized under the laws of any other state or government  
 19 to insure lives on the assessment plan, or any corporation carrying on  
 20 the business of life or accident insurance on the assessment plan, shall  
 21 be licensed by the ~~auditor of state~~ **comptroller**, upon the payment to  
 22 the ~~auditor of state~~ **comptroller** of a fee of twenty-five dollars (\$25),  
 23 to do business in this state. However, the corporation or association  
 24 shall first deposit with the ~~auditor of state~~ **comptroller** a certified copy  
 25 of its charter or articles of incorporation, a copy of its statement of  
 26 business for the preceding year, with the names and residence of its  
 27 officers, sworn to by the president and secretary, or like officers,  
 28 showing a detailed account of expenses and income, the amount of  
 29 insurance in force, its assets and liabilities in detail, and setting forth  
 30 that it has the ability to pay its policies or certificates to the full limit  
 31 named in the policies or certificates; a certificate from the insurance  
 32 commissioner or from a judge or clerk of a court of record of its home  
 33 state, certifying that corporations or associations insuring life in the  
 34 assessment plan, and paying policies in full, or providing accident  
 35 indemnities, and chartered under the laws of this state are legally  
 36 entitled to do business in its home state; a copy of its policy or  
 37 certificate of membership, application and by-laws, which must show  
 38 that death losses are, in the main, provided for by assessment upon the  
 39 surviving members; and it shall legally designate an individual resident  
 40 of Indiana, a corporate resident of Indiana, or an authorized Indiana  
 41 insurer as its agent or attorney in fact, residing in this state, upon whom  
 42 service of process for said company or association may be made, and



1 the agent or attorney in fact shall immediately notify any corporation  
2 or association thus served.

3 SECTION 487. IC 27-8-1-15 IS AMENDED TO READ AS  
4 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 15. Such corporation,  
5 association, or society shall pay to the ~~auditor of state~~ **comptroller**,  
6 upon filing each annual statement, a fee of ten dollars (\$10.00). And in  
7 the event of its failure to make such statement on or before the  
8 thirty-first day of August of each year, the ~~auditor of state~~ **comptroller**  
9 shall revoke its license, and thereafter, or until such statement is made,  
10 it shall be deemed to be doing business unlawfully in this state. When  
11 the ~~auditor of state~~ **comptroller** of this state shall have reason to doubt  
12 the solvency of any such foreign corporation, association, or society, ~~he~~  
13 **the state comptroller** shall accept a statement from the insurance  
14 commissioner, or like officer of the state under whose authority it was  
15 organized, as prima facie evidence of its solvency.

16 SECTION 488. IC 27-8-1-16 IS AMENDED TO READ AS  
17 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. When, in the  
18 ~~auditor's state comptroller's~~ opinion, such corporation or association  
19 is in this state conducting its business fraudulently, or is not carrying  
20 out its contracts with members residing in this state, in good faith, ~~he~~  
21 **the state comptroller** shall report the same to the ~~attorney-general;~~  
22 **attorney general**, who shall thereupon commence proceedings by writ  
23 of quo warranto against such corporation or association, requiring it to  
24 show cause why its license to do business in this state should not be  
25 revoked.

26 SECTION 489. IC 27-14.5-1-2, AS ADDED BY P.L.226-2023,  
27 SECTION 30, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
28 JULY 1, 2024]: Sec. 2. (a) This article replaces IC 27-14, as repealed  
29 by ~~this House Enrolled Act~~ **HEA** 1329-2023.

30 (b) The repeal of IC 27-14 does not affect the validity of any mutual  
31 insurance company reorganization that was approved under IC 27-14.  
32 Any existing mutual insurance holding company and any related  
33 intermediate stock holding company or reorganized insurer created or  
34 reorganized under IC 27-14 (before its repeal) are:

- 35 (1) governed by this article after April 30, 2023; and
- 36 (2) considered created or reorganized as of the date the mutual  
37 insurance holding company, related intermediate stock holding  
38 company, or reorganized insurer was created or reorganized, as  
39 applicable, under IC 27-14.

40 SECTION 490. IC 28-6.1-3-9 IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) Subject to  
42 Indiana law, the board of a savings bank may from time to time make





1 bylaws, rules, and regulations as the board considers proper for the  
2 following purposes:

- 3 (1) Election of officers.
- 4 (2) Prescribing the powers and duties of the officers.
- 5 (3) The manner of discharging the powers and duties of the  
6 officers.
- 7 (4) Appointment of committees.
- 8 (5) Prescribing the duties of committees.
- 9 (6) Generally for transacting the business of the corporation.

10 (b) The board shall send a copy of bylaws, rules, and regulations  
11 and any amendments to the bylaws, rules, or regulations to the ~~auditor~~  
12 ~~of state~~ **comptroller**.

13 SECTION 491. IC 28-6.1-3-14 IS AMENDED TO READ AS  
14 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 14. (a) The ~~auditor~~ of  
15 state **comptroller** may at any time, by an order under the seal of the  
16 ~~auditor~~ of state **comptroller**, for due cause stated in the order, suspend  
17 a trustee from the board.

18 (b) Upon the application of two-thirds (2/3) of the trustees of a  
19 savings bank setting forth good reasons for the action in regard to a  
20 trustee, the ~~auditor~~ of state **comptroller** shall issue the order.

21 (c) Upon issuing an order under this section, the ~~auditor~~ of state  
22 **comptroller** shall send a copy of the order to each of the following:

- 23 (1) The savings bank. The order shall be entered in full in the  
24 minutes of the savings bank.
- 25 (2) To the suspended trustee. Upon request of the trustee, the  
26 ~~auditor~~ of state **comptroller** shall send the original order to the  
27 trustee.
- 28 (3) To the judge of the court.

29 (d) The judge of the court, after giving proper notice to the trustee  
30 and an opportunity for the trustee to be heard in the trustee's defense,  
31 may vacate or confirm the order. Confirmation of an order under this  
32 subsection operates to remove the trustee from office.

33 SECTION 492. IC 28-8-4.1-702, AS ADDED BY P.L.198-2023,  
34 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
35 JULY 1, 2024]: Sec. 702. (a) A licensee shall, not later than ninety (90)  
36 days after the end of each fiscal year, or within any extended time as  
37 the director may prescribe, file with the director the following:

- 38 (1) An audited financial statement of the licensee for the fiscal  
39 year just ended, prepared in accordance with United States  
40 generally accepted accounting principles.
- 41 (2) Any other information as the director may reasonably require.

42 (b) An audited financial statement required under this section shall



- 1 be prepared by:
- 2 (1) an independent certified public accountant; or
- 3 (2) an independent public accountant;
- 4 who is satisfactory to the director.
- 5 (c) An audited financial statement required under this section must
- 6 include or be accompanied by a certificate of opinion, of the
- 7 independent certified public accountant or independent public
- 8 accountant, that is satisfactory in form and content to the director. If the
- 9 certificate ~~or of~~ opinion is qualified, the director may order the licensee
- 10 to take any action that the director finds necessary to enable the
- 11 independent certified public accountant or independent public
- 12 accountant to remove the qualification.
- 13 SECTION 493. IC 29-1-7.5-2.5, AS AMENDED BY P.L.38-2023,
- 14 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 15 JULY 1, 2024]: Sec. 2.5. (a) A personal representative is not required
- 16 to execute and file a bond relating to the duties of the personal
- 17 representative's office under this chapter unless:
- 18 (1) the will provides for the execution and filing of a bond; or
- 19 (2) the court finds, on the court's own motion or on motion by an
- 20 interested person, that a bond is necessary to protect creditors,
- 21 heirs, devisees, and legatees.
- 22 (b) If a bond is required under subsection (a):
- 23 (1) the amount of the bond shall be determined by the court; and
- 24 (2) the bond shall be administered;
- 25 under IC 29-1-11.
- 26 (c) If a personal representative is not an Indiana resident or ceases
- 27 to be an Indiana resident, the personal representative at the discretion
- 28 of the court shall ~~shall~~ execute and file a bond under IC 29-1-10-1. The
- 29 amount of the bond may be increased, decreased, or reduced to zero (0)
- 30 at the court's discretion.
- 31 SECTION 494. IC 30-2-13-29, AS AMENDED BY P.L.112-2014,
- 32 SECTION 38, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 33 JULY 1, 2024]: Sec. 29. (a) Money in the fund may be used to provide
- 34 restitution to a seller who performs a defaulted contract, to a purchaser,
- 35 or to a purchaser's estate for pecuniary loss arising from a trust or an
- 36 escrow required by:
- 37 (1) this chapter;
- 38 (2) IC 23-14-49-1;
- 39 (3) IC 30-2-9; or
- 40 (4) IC 30-2-10.
- 41 The repeal of a statute cited in this subsection does not terminate the
- 42 ability of a party to a contract made under the repealed statute to



- 1 receive restitution under this chapter.
- 2 (b) The purchaser, seller, or other interested person must request  
3 restitution by filing a verified complaint with the board.
- 4 (c) The board may investigate any verified complaint. Within one  
5 hundred eighty (180) days after a verified complaint is filed, the board  
6 shall determine if a seller has defaulted on a contract. If the seller's  
7 obligation to perform under the contract cannot be collected from the  
8 seller, the board may order the ~~auditor of state~~ **comptroller** to make  
9 restitution from the fund.
- 10 (d) The amount of restitution may not exceed the gross amount of  
11 the original contract plus interest, compounded annually, on the gross  
12 amount that is figured, for each year or part of a year for which  
13 restitution is owed, using the lesser of:
- 14 (1) the rate set forth in IC 24-4.6-1-101 in effect on January 1 of  
15 each year; or
- 16 (2) the monthly average yield on United States Treasury  
17 Securities for the month of January of each year, adjusted to a  
18 constant maturity of one (1) year, as published by the Federal  
19 Reserve.
- 20 (e) The fund may not be charged with court costs or the payment of  
21 legal or other fees. In computing the amount of restitution, the board  
22 shall give credit for:
- 23 (1) merchandise delivered; and  
24 (2) resources still existing in trust.
- 25 (f) When restitution is paid from the fund, the fund is subrogated to  
26 the amount of the restitution, and the board shall ask the attorney  
27 general to take all reasonable steps to collect the subrogated amount  
28 from the seller. Any amount collected shall be deposited in the fund.
- 29 (g) Money in the fund may only be used for a purpose that is  
30 specified in this section.
- 31 (h) The payment of restitution from the fund is not a right, and a  
32 purchaser does not have a vested right in the fund as a beneficiary of  
33 the fund.
- 34 (i) The status of the fund shall be annually reviewed by the board.  
35 If the board determines during its annual review that the fund balance  
36 equals or exceeds two million five hundred thousand dollars  
37 (\$2,500,000), the board shall suspend payments to the fund until after  
38 the next annual review that the board determines that the fund balance  
39 is less than two million five hundred thousand dollars (\$2,500,000).
- 40 SECTION 495. IC 31-17-2-3, AS AMENDED BY P.L.66-2023,  
41 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
42 JULY 1, 2024]: Sec. 3. (a) A child custody proceeding is commenced



- 1 in the court by:
- 2 (1) a parent by filing a petition under IC 31-15-2-4, IC 31-15-3-4,
- 3 or IC 31-16-2-3;
- 4 (2) a person other than a parent by filing a petition seeking a
- 5 determination of custody of the child; or
- 6 (3) a child, by the child's next friend, if the child is the subject of
- 7 a:
- 8 (A) child in need of services petition under IC 31-34; or
- 9 (B) termination petition under IC 31-35.
- 10 (b) As used in this section, "a "child's next friend" means:
- 11 (1) the department;
- 12 (2) the child's court appointed special advocate; or
- 13 (3) the child's guardian ad litem.
- 14 SECTION 496. IC 31-19-2.5-6, AS AMENDED BY P.L.45-2023,
- 15 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 16 JULY 1, 2024]: Sec. 6. (a) Except as provided in subsections (b) and
- 17 (c), notice may be given to an individual under IC 31-19-4-1,
- 18 IC 31-19-4-2, IC 31-19-4.5-2, IC 31-19-5-4, IC 31-19-5-7, or
- 19 IC 31-35-1.5 by:
- 20 (1) sending a copy of the notice to:
- 21 (A) the individual's residence;
- 22 (B) the individual's place of business or employment; or
- 23 (C) any other address at which the individual may be found;
- 24 by certified mail, public delivery service, or other public means
- 25 that allow the sender to obtain a written acknowledgment of
- 26 receipt, with return receipt requested;
- 27 (2) personally delivering a copy of the notice to the individual;
- 28 (3) leaving a copy of the notice at, and sending another copy of
- 29 the notice by first class mail to:
- 30 (A) the individual's dwelling, house, or usual place of
- 31 residence;
- 32 (B) the individual's place of business or employment; or
- 33 (C) any other address at which the individual may be found; or
- 34 (4) giving notice by any other means that allows the individual's
- 35 receipt of the notice to reasonably be confirmed.
- 36 (b) Notice shall be given under IC 31-19-4-1, IC 31-19-4-2,
- 37 IC 31-19-4.5-2, IC 31-19-5-4, IC 31-19-5-7, or IC 31-35-1.5 to an
- 38 individual who is imprisoned or detained in an institution by delivering
- 39 or mailing a copy of the notice to the official in charge of the
- 40 institution. The official in charge of the institution shall:
- 41 (1) immediately deliver the notice to the individual;
- 42 (2) allow the individual to make provisions for adequate



1 representation by counsel; and

2 (3) indicate in an affidavit of service that the individual has  
3 received the notice and been given an opportunity to retain  
4 counsel.

5 (c) If a petitioner for adoption of a child or a petitioner for the  
6 termination of ~~parental rights~~ **the parent-child relationship** of a safe  
7 haven infant (under IC 31-35-1.5) does not know the address of an  
8 individual entitled to notice under IC 31-19-4-3, IC 31-19-4.5-2, or  
9 IC 31-35-1.5-5, the notice must be provided to the individual as  
10 follows:

11 (1) If the petitioner knows the county in which the individual  
12 resides, the notice must be published once a week for three (3)  
13 consecutive weeks in the print edition or electronic edition of a  
14 newspaper of general circulation in the county.

15 (2) If the petitioner does not know the county in which the  
16 individual resides, the notice must be published as follows:

17 (A) If the child or safe haven infant is less than thirty (30) days  
18 of age at the time the petition for adoption or petition for the  
19 termination of ~~parental rights~~ **the parent-child relationship**  
20 of a safe haven infant is filed, the notice must be published  
21 once a week for three (3) consecutive weeks in the print  
22 edition or electronic edition of a newspaper of general  
23 circulation in the county in which the child was conceived or  
24 in which the safe haven infant was voluntarily surrendered.

25 (B) If the child is at least thirty (30) days of age but less than  
26 six (6) months of age at the time the petition for adoption is  
27 filed, the notice must be published once a week for three (3)  
28 consecutive weeks in the print edition or electronic edition of:

29 (i) a newspaper of general circulation in the county in which  
30 the child lived for the greatest proportion of the first six (6)  
31 months of the child's life; and

32 (ii) a newspaper of general circulation in the county in  
33 which the child was conceived, if different from the county  
34 described in item (i).

35 (C) If the child is six (6) months of age or older at the time the  
36 petition for adoption is filed, the notice must be published  
37 once a week for three (3) consecutive weeks in the print  
38 edition or electronic edition of a newspaper of general  
39 circulation in the county in which the child lived for the  
40 greatest proportion of the six (6) month period ending on the  
41 date on which the petition for adoption is filed.

42 (d) If an individual:



1 (1) is served with notice of an adoption or notice to terminate the  
 2 parent-child relationship of a safe haven infant;

3 (2) is notified that:

4 (A) the individual is being served with notice; and

5 (B) if the individual refuses to accept the offer or tender of the  
 6 notice, the offer or tender of the notice is adequate service of  
 7 the notice, and the individual may not challenge the service of  
 8 the notice; and

9 (3) refuses to accept the offer or tender of the notice;  
 10 the offer or tender of the notice is adequate service of the notice, and  
 11 the individual may not challenge the service of the notice.

12 (e) A person accepting service of notice for another individual under  
 13 this section:

14 (1) shall promptly deliver the notice to the individual;

15 (2) shall promptly notify the individual that the person is in  
 16 possession of the notice; or

17 (3) if the person is not able to deliver the notice to the individual,  
 18 shall, not later than three (3) days after accepting the notice,  
 19 notify the attorney or adoption agency attempting to serve the  
 20 notice that the person was unable to deliver the notice to the  
 21 individual.

22 (f) An individual to whom service is made or attempted under this  
 23 section may not impose a sanction, penalty, or punishment on, or  
 24 discriminate in any manner whatsoever against, the individual serving  
 25 or attempting to serve the notice. Willful violation of this section is  
 26 punishable as contempt of the court with jurisdiction over the adoption  
 27 proceeding.

28 SECTION 497. IC 31-28-4-5, AS ADDED BY P.L.145-2006,  
 29 SECTION 274, IS AMENDED TO READ AS FOLLOWS  
 30 [EFFECTIVE JULY 1, 2024]: Sec. 5. The officers and agencies of this  
 31 state and the subdivisions of this state having authority to place  
 32 children may enter into agreements with appropriate officers or  
 33 agencies of or in other party states under paragraph (b) of Article V of  
 34 the interstate compact on the placement of children (section 1 of this  
 35 chapter). An agreement that contains a financial commitment or  
 36 imposes a financial obligation on this state or a subdivision or agency  
 37 of this state is not binding unless the agreement has the approval in  
 38 writing of the ~~auditor~~ of state **comptroller** in the case of the state and  
 39 of the chief local fiscal officer in the case of a subdivision of the state.

40 SECTION 498. IC 32-24-3-5 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. When the value of  
 42 the property has been finally determined by the court, the governor may



1 provide for the amount so found and may direct the ~~auditor of state~~  
 2 **comptroller** to draw a warrant on the treasurer of state to be paid out  
 3 of any fund available in favor of the clerk of the circuit court. The clerk  
 4 shall receive the money and hold it in court for the use of the owners  
 5 and other persons adjudged to be entitled to the money.

6 SECTION 499. IC 32-29-4-1 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. If the mortgage  
 8 records of a county in Indiana indicate that a mortgage has been  
 9 executed to the state and:

10 (1) there is no evidence of indebtedness secured by the mortgage  
 11 in the possession of the treasurer of state or ~~auditor of state~~  
 12 **comptroller**; and

13 (2) there is no evidence in the office of the ~~auditor of state~~  
 14 **comptroller** or treasurer of state that a loan secured by the  
 15 mortgage was made;

16 the ~~auditor of state~~ **comptroller** may release and discharge the  
 17 mortgage of record.

18 SECTION 500. IC 33-24-4-4 IS AMENDED TO READ AS  
 19 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 4. An allowance made  
 20 under section 3 of this chapter shall be entered on the order book of the  
 21 supreme court. Upon receipt of a certified transcript of the allowance  
 22 that is signed by a justice of the supreme court and attested by the seal  
 23 of the court, the ~~auditor of state~~ **comptroller** shall issue a warrant for  
 24 the allowance to the treasurer of state.

25 SECTION 501. IC 33-24-5-9 IS AMENDED TO READ AS  
 26 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. (a) The supreme  
 27 court must allow the sheriff of the supreme court reasonable  
 28 compensation for fuel, stationery, and extra services. The sheriff of the  
 29 supreme court may file a statement verified by an oath administered by  
 30 the clerk of the court specifying each expenditure eligible for  
 31 compensation.

32 (b) The compensation allowed to the sheriff of the supreme court by  
 33 the court shall be entered on the order book of the court. On the  
 34 presentation of a certified copy of an order for compensation, attested  
 35 with the seal of the court, to the ~~auditor of state~~ **comptroller**, the  
 36 ~~auditor of state~~ **comptroller** shall issue a warrant for the payment of  
 37 compensation to the sheriff to the treasurer of state.

38 SECTION 502. IC 33-24-7-1 IS AMENDED TO READ AS  
 39 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. When the supreme  
 40 court or a majority of the justices of the supreme court consider it  
 41 necessary to have all or part of the records of the court transcribed to  
 42 protect those records from mutilation or decay arising from any cause,



1 the court or justices shall order the clerk of the supreme court to  
 2 transcribe the records in suitable books to be procured by the clerk for  
 3 that purpose. The court shall make a reasonable allowance for the  
 4 transcription to the clerk in an amount that the court considers just and  
 5 proper. The allowance, when certified by a justice of the court, shall be  
 6 audited by the ~~auditor of state~~ **comptroller** and paid as similar  
 7 allowances in other cases.

8 SECTION 503. IC 33-24-8-1 IS AMENDED TO READ AS  
 9 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 1. (a) The clerk of the  
 10 supreme court, for the clerk's services, shall, upon proper books to be  
 11 kept in the clerk's office for that purpose, tax the fees and charge the  
 12 amounts specified in this chapter. The fees and amounts belong to and  
 13 are the property of the state.

14 (b) On March 31, June 30, September 30, and December 31 of each  
 15 year, the clerk shall:

16 (1) make and file with the ~~auditor of state~~ **comptroller** a verified  
 17 account of all fees and amounts collected during the preceding  
 18 three (3) months;

19 (2) pay the amount shown to be due the state to the treasurer of  
 20 state; and

21 (3) file with the treasurer of state a verified report of uncollected  
 22 fees and amounts due the state of Indiana accruing in cases  
 23 disposed of during that quarter.

24 SECTION 504. IC 33-24-8-5 IS AMENDED TO READ AS  
 25 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The quarterly report  
 26 required to be made by the clerk of the supreme court under section 1  
 27 of this chapter must show the number and title of the cause and the  
 28 amount due the state. The clerk is not required to make any other or  
 29 different reports, except special reports on the order of the supreme  
 30 court or the court of appeals, or the written request of the governor or  
 31 ~~auditor of state~~ **comptroller**.

32 SECTION 505. IC 33-26-9-5 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. If a taxpayer prevails  
 34 in a complaint that is placed on the small claims docket under  
 35 IC 33-26-5, the tax court shall order the refund of the taxpayer's filing  
 36 fee under section 1 of this chapter from the state general fund. The  
 37 ~~auditor of state~~ **comptroller** shall pay a warrant that is ordered under  
 38 this section.

39 SECTION 506. IC 33-33-41-4.1, AS ADDED BY P.L.74-2012,  
 40 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 41 JULY 1, 2024]: Sec. 4.1. (a) Notwithstanding sections 3 and 4 of this  
 42 chapter, the Johnson superior court No. 4 is not established until





1 January 1, 2015.

2 (b) The initial election of the judge of the Johnson superior court  
3 No. 4 added by section 3 of this chapter is the general election on  
4 November 4, 2014. The term of the initially elected judge begins  
5 January 1, 2015.

6 (c) Notwithstanding IC 33-38-5, the part of the total salary and  
7 benefits that would otherwise be paid by the state for the judge of the  
8 new Johnson superior court No. 4 may not be paid by the ~~auditor of~~  
9 state **comptroller** until the ~~auditor of~~ state **comptroller** receives a  
10 resolution of the board of county commissioners of Johnson County  
11 that sets forth the board's determination that a building in existence on  
12 January 1, 2012, has been rehabilitated and is ready as a place for the  
13 court added by section 3 of this chapter to hold sessions.

14 SECTION 507. IC 33-34-8-3, AS AMENDED BY P.L.201-2023,  
15 SECTION 258, IS AMENDED TO READ AS FOLLOWS  
16 [EFFECTIVE JULY 1, 2024]: Sec. 3. (a) Payment for all costs made as  
17 a result of proceedings in a small claims court shall be to the \_\_\_\_\_  
18 Township of Marion County Small Claims Court (with the name of the  
19 township inserted). The court shall issue a receipt for all money  
20 received on a form numbered serially in duplicate.

21 (b) This subsection applies only to a low caseload court (as defined  
22 in section 5 of this chapter). All township docket fees and late fees  
23 received by the court shall be paid to the township trustee at the close  
24 of each month.

25 (c) This subsection does not apply to a low caseload court. This  
26 subsection applies to all other township small claims courts in Marion  
27 County. One dollar and fifty cents (\$1.50) of the township docket fee  
28 shall be paid to the township trustee of each low caseload court at the  
29 end of each month. The remaining township docket fees and late fees  
30 received by the court shall be paid to the township trustee at the close  
31 of each month.

32 (d) The court shall:

- 33 (1) semiannually distribute to the ~~auditor of~~ state **comptroller**:
- 34 (A) all automated record keeping fees (IC 33-37-5-21)  
35 received by the court for deposit in the homeowner protection  
36 unit account established by IC 4-6-12-9 and the state user fee  
37 fund established under IC 33-37-9;
- 38 (B) all public defense administration fees collected by the  
39 court under IC 33-37-5-21.2 for deposit in the state general  
40 fund;
- 41 (C) sixty percent (60%) of all court administration fees  
42 collected by the court under IC 33-37-5-27 for deposit in the



- 1 state general fund;  
 2 (D) all judicial insurance adjustment fees collected by the  
 3 court under IC 33-37-5-25 for deposit in the state general fund;  
 4 (E) seventy-five percent (75%) of all judicial salaries fees  
 5 collected by the court under IC 33-37-5-26 for deposit in the  
 6 state general fund; and  
 7 (F) one hundred percent (100%) of the pro bono legal services  
 8 fees collected before July 1, 2025, by the court under  
 9 IC 33-37-5-31 for deposit in the pro bono legal services fund  
 10 established by IC 33-37-5-34; and  
 11 (2) distribute monthly to the county auditor all document storage  
 12 fees received by the court.

13 The remaining twenty-five percent (25%) of the judicial salaries fees  
 14 described in subdivision (1)(E) shall be deposited monthly in the  
 15 township general fund of the township in which the court is located.  
 16 The county auditor shall deposit fees distributed under subdivision (2)  
 17 into the clerk's record perpetuation fund under IC 33-37-5-2.

18 (e) The court semiannually shall pay to the township trustee of the  
 19 township in which the court is located the remaining forty percent  
 20 (40%) of the court administration fees described under subsection  
 21 (d)(1)(C) to fund the operations of the small claims court in the  
 22 trustee's township.

23 SECTION 508. IC 33-37-4-9 IS AMENDED TO READ AS  
 24 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 9. The clerk is not  
 25 required to show on each receipt for court costs collected the proration  
 26 of court costs:

- 27 (1) remitted to the ~~auditor~~ of state **comptroller**, the county  
 28 auditor, and the municipality as specified in IC 33-37-7; or  
 29 (2) collected for any funds specified in IC 33-37-5.

30 SECTION 509. IC 33-37-5-34, AS ADDED BY P.L.201-2023,  
 31 SECTION 259, IS AMENDED TO READ AS FOLLOWS  
 32 [EFFECTIVE JULY 1, 2024]: Sec. 34. (a) The pro bono legal services  
 33 fund is established. The ~~auditor~~ of state **comptroller** shall administer  
 34 the fund.

35 (b) The fund consists of distributions of pro bono legal services fees  
 36 under:

- 37 (1) IC 33-34-8-3(d)(1)(F);  
 38 (2) IC 33-37-7-2(1); or  
 39 (3) IC 33-37-7-8(i).

40 (c) The ~~auditor~~ of state **comptroller** shall transfer semiannually the  
 41 pro bono legal services fees in the fund to the Indiana Bar Foundation  
 42 (or a successor entity) as the entity designated to organize and



1 administer the interest on lawyers trust accounts (IOLTA) program  
 2 under Rule 1.15 of the Rules of Professional Conduct of the Indiana  
 3 supreme court. The Indiana Bar Foundation shall:

4 (1) deposit in an appropriate account and otherwise manage the  
 5 fees the Indiana Bar Foundation receives under this subsection in  
 6 the same manner the Indiana Bar Foundation deposits and  
 7 manages the net earnings the Indiana Bar Foundation receives  
 8 from IOLTA accounts; and

9 (2) use the fees the Indiana Bar Foundation receives under this  
 10 subsection to assist or establish approved pro bono legal services  
 11 programs.

12 The handling and expenditure of the pro bono legal services fees  
 13 received under this section by the Indiana Bar Foundation (or its  
 14 successor entity) are subject to audit by the state board of accounts.

15 (d) Money in the fund and any interest that accrues to the fund  
 16 remain in the fund and do not revert to the state general fund.

17 (e) Money in the fund is continuously appropriated to carry out the  
 18 transfers required under subsection (c).

19 SECTION 510. IC 33-37-7-2, AS AMENDED BY P.L.201-2023,  
 20 SECTION 260, IS AMENDED TO READ AS FOLLOWS  
 21 [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) The clerk of a circuit court  
 22 shall distribute semiannually to the ~~auditor of state~~ **comptroller** as the  
 23 state share for deposit in the homeowner protection unit account  
 24 established by IC 4-6-12-9 one hundred percent (100%) of the  
 25 automated record keeping fees collected under IC 33-37-5-21 with  
 26 respect to actions resulting in the accused person entering into a  
 27 pretrial diversion program agreement under IC 33-39-1-8 or a deferral  
 28 program agreement under IC 34-28-5-1 and for deposit in the state  
 29 general fund seventy percent (70%) of the amount of fees collected  
 30 under the following:

31 (1) IC 33-37-4-1(a) (criminal costs fees).

32 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).

33 (3) IC 33-37-4-3(a) (juvenile costs fees).

34 (4) IC 33-37-4-4(a) (civil costs fees).

35 (5) IC 33-37-4-6(a)(1)(A) (small claims costs fees).

36 (6) IC 33-37-4-7(a) (probate costs fees).

37 (7) IC 33-37-5-17 (deferred prosecution fees).

38 (b) The clerk of a circuit court shall distribute semiannually to the  
 39 ~~auditor of state~~ **comptroller** for deposit in the state user fee fund  
 40 established in IC 33-37-9-2 the following:

41 (1) Twenty-five percent (25%) of the drug abuse, prosecution,  
 42 interdiction, and correction fees collected under



- 1 IC 33-37-4-1(b)(5).
- 2 (2) Twenty-five percent (25%) of the alcohol and drug  
3 countermeasures fees collected under IC 33-37-4-1(b)(6),  
4 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 5 (3) One hundred percent (100%) of the child abuse prevention  
6 fees collected under IC 33-37-4-1(b)(7).
- 7 (4) One hundred percent (100%) of the domestic violence  
8 prevention and treatment fees collected under IC 33-37-4-1(b)(8).
- 9 (5) One hundred percent (100%) of the highway worksite fees  
10 collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).
- 11 (6) Seventy-five percent (75%) of the safe schools fee collected  
12 under IC 33-37-5-18.
- 13 (7) One hundred percent (100%) of the automated record keeping  
14 fee collected under IC 33-37-5-21 not distributed under  
15 subsection (a).
- 16 (c) The clerk of a circuit court shall distribute monthly to the county  
17 auditor the following:
- 18 (1) Seventy-five percent (75%) of the drug abuse, prosecution,  
19 interdiction, and correction fees collected under  
20 IC 33-37-4-1(b)(5).
- 21 (2) Seventy-five percent (75%) of the alcohol and drug  
22 countermeasures fees collected under IC 33-37-4-1(b)(6),  
23 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 24 The county auditor shall deposit fees distributed by a clerk under this  
25 subsection into the county drug free community fund established under  
26 IC 5-2-11.
- 27 (d) The clerk of a circuit court shall distribute monthly to the county  
28 auditor one hundred percent (100%) of the late payment fees collected  
29 under IC 33-37-5-22. The county auditor shall deposit fees distributed  
30 by a clerk under this subsection as follows:
- 31 (1) If directed to do so by an ordinance adopted by the county  
32 fiscal body, the county auditor shall deposit forty percent (40%)  
33 of the fees in the clerk's record perpetuation fund established  
34 under IC 33-37-5-2 and sixty percent (60%) of the fees in the  
35 county general fund.
- 36 (2) If the county fiscal body has not adopted an ordinance  
37 described in subdivision (1), the county auditor shall deposit all  
38 the fees in the county general fund.
- 39 (e) The clerk of the circuit court shall distribute semiannually to the  
40 ~~auditor of state~~ **comptroller** for deposit in the sexual assault victims  
41 assistance fund established by IC 5-2-6-23(d) one hundred percent  
42 (100%) of the sexual assault victims assistance fees collected under



- 1 IC 33-37-5-23.
- 2 (f) The clerk of a circuit court shall distribute monthly to the county  
3 auditor the following:
- 4 (1) One hundred percent (100%) of the support and maintenance  
5 fees for cases designated as non-Title IV-D child support cases in  
6 the Indiana support enforcement tracking system (ISETS) or the  
7 successor statewide automated support enforcement system  
8 collected under IC 33-37-5-6.
- 9 (2) The percentage share of the support and maintenance fees for  
10 cases designated as Title IV-D child support cases in ISETS or the  
11 successor statewide automated support enforcement system  
12 collected under IC 33-37-5-6 that is reimbursable to the county at  
13 the federal financial participation rate.
- 14 The county clerk shall distribute monthly to the department of child  
15 services the percentage share of the support and maintenance fees for  
16 cases designated as Title IV-D child support cases in ISETS, or the  
17 successor statewide automated support enforcement system, collected  
18 under IC 33-37-5-6 that is not reimbursable to the county at the  
19 applicable federal financial participation rate.
- 20 (g) The clerk of a circuit court shall distribute monthly to the county  
21 auditor the following:
- 22 (1) One hundred percent (100%) of the small claims service fee  
23 under IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2) for deposit in  
24 the county general fund.
- 25 (2) One hundred percent (100%) of the small claims garnishee  
26 service fee under IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3) for  
27 deposit in the county general fund.
- 28 (3) Twenty-five percent (25%) of the safe schools fee collected  
29 under IC 33-37-5-18 for deposit in the county general fund.
- 30 (h) This subsection does not apply to court administration fees  
31 collected in small claims actions filed in a court described in IC 33-34.  
32 The clerk of a circuit court shall semiannually distribute to the ~~auditor~~  
33 ~~of state~~ **comptroller** for deposit in the state general fund one hundred  
34 percent (100%) of the following:
- 35 (1) The public defense administration fee collected under  
36 IC 33-37-5-21.2.
- 37 (2) The judicial salaries fees collected under IC 33-37-5-26.
- 38 (3) The DNA sample processing fees collected under  
39 IC 33-37-5-26.2.
- 40 (4) The court administration fees collected under IC 33-37-5-27.
- 41 (5) The judicial insurance adjustment fee collected under  
42 IC 33-37-5-25.



1 (i) The proceeds of the service fee collected under  
 2 IC 33-37-5-28(b)(1) or IC 33-37-5-28(b)(2) shall be distributed as  
 3 follows:

4 (1) The clerk shall distribute one hundred percent (100%) of the  
 5 service fees collected in a circuit, superior, county, or probate  
 6 court to the county auditor for deposit in the county general fund.

7 (2) The clerk shall distribute one hundred percent (100%) of the  
 8 service fees collected in a city or town court to the city or town  
 9 fiscal officer for deposit in the city or town general fund.

10 (j) The proceeds of the garnishee service fee collected under  
 11 IC 33-37-5-28(b)(3) or IC 33-37-5-28(b)(4) shall be distributed as  
 12 follows:

13 (1) The clerk shall distribute one hundred percent (100%) of the  
 14 garnishee service fees collected in a circuit, superior, county, or  
 15 probate court to the county auditor for deposit in the county  
 16 general fund.

17 (2) The clerk shall distribute one hundred percent (100%) of the  
 18 garnishee service fees collected in a city or town court to the city  
 19 or town fiscal officer for deposit in the city or town general fund.

20 (k) The clerk of the circuit court shall distribute semiannually to the  
 21 ~~auditor of state~~ **comptroller** for deposit in the home ownership  
 22 education account established by IC 5-20-1-27 one hundred percent  
 23 (100%) of the following:

24 (1) The mortgage foreclosure counseling and education fees  
 25 collected under IC 33-37-5-33 (before its expiration on July 1,  
 26 2017).

27 (2) Any civil penalties imposed and collected by a court for a  
 28 violation of a court order in a foreclosure action under  
 29 IC 32-30-10.5.

30 (l) The clerk of a circuit court shall distribute semiannually to the  
 31 ~~auditor of state~~ **comptroller** for deposit in the pro bono legal services  
 32 fund established by IC 33-37-5-34 one hundred percent (100%) of the  
 33 pro bono legal services fees collected before July 1, 2025, under  
 34 IC 33-37-5-31.

35 SECTION 511. IC 33-37-7-8, AS AMENDED BY P.L.201-2023,  
 36 SECTION 261, IS AMENDED TO READ AS FOLLOWS  
 37 [EFFECTIVE JULY 1, 2024]: Sec. 8. (a) The clerk of a city or town  
 38 court shall distribute semiannually to the ~~auditor of state~~ **comptroller**  
 39 as the state share for deposit in the homeowner protection unit account  
 40 established by IC 4-6-12-9 one hundred percent (100%) of the  
 41 automated record keeping fees collected under IC 33-37-5-21 with  
 42 respect to actions resulting in the accused person entering into a



1 pretrial diversion program agreement under IC 33-39-1-8 or a deferral  
 2 program agreement under IC 34-28-5-1 and for deposit in the state  
 3 general fund fifty-five percent (55%) of the amount of fees collected  
 4 under the following:

- 5 (1) IC 33-37-4-1(a) (criminal costs fees).
- 6 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 7 (3) IC 33-37-4-4(a) (civil costs fees).
- 8 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 9 (5) IC 33-37-5-17 (deferred prosecution fees).

10 (b) The city or town fiscal officer shall distribute monthly to the  
 11 county auditor as the county share twenty percent (20%) of the amount  
 12 of fees collected under the following:

- 13 (1) IC 33-37-4-1(a) (criminal costs fees).
- 14 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 15 (3) IC 33-37-4-4(a) (civil costs fees).
- 16 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 17 (5) IC 33-37-5-17 (deferred prosecution fees).

18 (c) The city or town fiscal officer shall retain twenty-five percent  
 19 (25%) as the city or town share of the fees collected under the  
 20 following:

- 21 (1) IC 33-37-4-1(a) (criminal costs fees).
- 22 (2) IC 33-37-4-2(a) (infraction or ordinance violation costs fees).
- 23 (3) IC 33-37-4-4(a) (civil costs fees).
- 24 (4) IC 33-37-4-6(a)(1)(A) (small claims costs fees).
- 25 (5) IC 33-37-5-17 (deferred prosecution fees).

26 (d) The clerk of a city or town court shall distribute semiannually to  
 27 the ~~auditor of state~~ **comptroller** for deposit in the state user fee fund  
 28 established in IC 33-37-9 the following:

- 29 (1) Twenty-five percent (25%) of the drug abuse, prosecution,  
 30 interdiction, and correction fees collected under  
 31 IC 33-37-4-1(b)(5).
- 32 (2) Twenty-five percent (25%) of the alcohol and drug  
 33 countermeasures fees collected under IC 33-37-4-1(b)(6),  
 34 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 35 (3) One hundred percent (100%) of the highway worksite fees  
 36 collected under IC 33-37-4-1(b)(9) and IC 33-37-4-2(b)(5).
- 37 (4) Seventy-five percent (75%) of the safe schools fee collected  
 38 under IC 33-37-5-18.
- 39 (5) One hundred percent (100%) of the automated record keeping  
 40 fee collected under IC 33-37-5-21 not distributed under  
 41 subsection (a).

42 (e) The clerk of a city or town court shall distribute monthly to the



- 1 county auditor the following:
- 2 (1) Seventy-five percent (75%) of the drug abuse, prosecution,  
3 interdiction, and correction fees collected under  
4 IC 33-37-4-1(b)(5).
- 5 (2) Seventy-five percent (75%) of the alcohol and drug  
6 countermeasures fees collected under IC 33-37-4-1(b)(6),  
7 IC 33-37-4-2(b)(4), and IC 33-37-4-3(b)(5).
- 8 The county auditor shall deposit fees distributed by a clerk under this  
9 subsection into the county drug free community fund established under  
10 IC 5-2-11.
- 11 (f) The clerk of a city or town court shall distribute monthly to the  
12 city or town fiscal officer (as defined in IC 36-1-2-7) one hundred  
13 percent (100%) of the following:
- 14 (1) The late payment fees collected under IC 33-37-5-22.  
15 (2) The small claims service fee collected under  
16 IC 33-37-4-6(a)(1)(B) or IC 33-37-4-6(a)(2).  
17 (3) The small claims garnishee service fee collected under  
18 IC 33-37-4-6(a)(1)(C) or IC 33-37-4-6(a)(3).  
19 (4) Twenty-five percent (25%) of the safe schools fee collected  
20 under IC 33-37-5-18.
- 21 The city or town fiscal officer (as defined in IC 36-1-2-7) shall deposit  
22 fees distributed by a clerk under this subsection in the city or town  
23 general fund.
- 24 (g) The clerk of a city or town court shall semiannually distribute to  
25 the ~~auditor of state~~ **comptroller** for deposit in the state general fund  
26 one hundred percent (100%) of the following:
- 27 (1) The public defense administration fee collected under  
28 IC 33-37-5-21.2.  
29 (2) The DNA sample processing fees collected under  
30 IC 33-37-5-26.2.  
31 (3) The court administration fees collected under IC 33-37-5-27.  
32 (4) The judicial insurance adjustment fee collected under  
33 IC 33-37-5-25.
- 34 (h) The clerk of a city or town court shall semiannually distribute to  
35 the ~~auditor of state~~ **comptroller** for deposit in the state general fund  
36 seventy-five percent (75%) of the judicial salaries fee collected under  
37 IC 33-37-5-26. The city or town fiscal officer shall retain twenty-five  
38 percent (25%) of the judicial salaries fee collected under  
39 IC 33-37-5-26. The funds retained by the city or town shall be  
40 prioritized to fund city or town court operations.
- 41 (i) The clerk of a city or town court shall distribute semiannually to  
42 the ~~auditor of state~~ **comptroller** for deposit in the pro bono legal





1 services fund established by IC 33-37-5-34 one hundred percent  
 2 (100%) of the pro bono legal services fees collected before July 1,  
 3 2025, under IC 33-37-5-31.

4 SECTION 512. IC 33-37-7-9, AS AMENDED BY P.L.161-2018,  
 5 SECTION 90, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 9. (a) On June 30 and on December 31 of each  
 7 year, the ~~auditor~~ of state **comptroller** shall transfer to the treasurer of  
 8 state nine million four hundred ninety-two thousand twenty-three  
 9 dollars (\$9,492,023) for distribution under subsection (b).

10 (b) On June 30 and on December 31 of each year, the treasurer of  
 11 state shall deposit into:

12 (1) the family violence and victim assistance fund established by  
 13 IC 5-2-6.8-3 an amount equal to seven and eighty-five hundredths  
 14 percent (7.85%);

15 (2) the Indiana judges' retirement fund established by  
 16 IC 33-38-6-12 an amount equal to thirty-seven and sixty-eight  
 17 hundredths percent (37.68%);

18 (3) the law enforcement academy fund established by IC 5-2-1-13  
 19 an amount equal to twelve and fifty-five hundredths percent  
 20 (12.55%);

21 (4) the violent crime victims compensation fund established by  
 22 IC 5-2-6.1-40 an amount equal to eleven and sixty-six hundredths  
 23 percent (11.66%);

24 (5) the motor vehicle highway account an amount equal to  
 25 nineteen and five hundredths percent (19.05%);

26 (6) the fish and wildlife fund established by IC 14-22-3-2 an  
 27 amount equal to twenty-five hundredths percent (0.25%);

28 (7) the Indiana supreme court drug and alcohol programs fund  
 29 established by IC 12-23-14-17 for the administration,  
 30 certification, and support of alcohol and drug services programs  
 31 under IC 12-23-14 an amount equal to one and six-tenths percent  
 32 (1.6%); and

33 (8) the DNA sample processing fund established under  
 34 IC 10-13-6-9.5 for the funding of the collection, shipment,  
 35 analysis, and preservation of DNA samples and the conduct of a  
 36 DNA data base program under IC 10-13-6 an amount equal to  
 37 nine and thirty-six hundredths percent (9.36%);

38 of the amount transferred by the ~~auditor~~ of state **comptroller** under  
 39 subsection (a).

40 (c) On June 30 and on December 31 of each year, the ~~auditor~~ of  
 41 state **comptroller** shall transfer to the treasurer of state for deposit into  
 42 the public defense fund established under IC 33-40-6-1 three million



1 seven hundred thousand dollars (\$3,700,000).

2 SECTION 513. IC 33-37-9-3, AS AMENDED BY P.L.1-2006,  
3 SECTION 514, IS AMENDED TO READ AS FOLLOWS  
4 [EFFECTIVE JULY 1, 2024]: Sec. 3. On June 30 and December 31  
5 each year, the ~~auditor of~~ state **comptroller** shall transfer to the  
6 treasurer of state for deposit in the state fund the fees distributed to the  
7 ~~auditor of~~ state **comptroller** under IC 33-37-7-2(b) and  
8 IC 33-37-7-8(d).

9 SECTION 514. IC 33-38-5-5 IS AMENDED TO READ AS  
10 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) The nine (9)  
11 classes of the several counties of the state as set out in this chapter are  
12 based on a unit factor system. The factors are determined by the  
13 relation of the county to the state as established and certified to each  
14 county auditor by the state board of accounts not later than July 1 of  
15 each year. They are as follows:

16 (1) Population.

17 (2) Gross assessed valuation as shown by the last preceding gross  
18 assessed valuation as certified by the various counties to the  
19 ~~auditor of the~~ state **comptroller** in the calendar year in which the  
20 calculation is made.

21 (b) The factors for each of the nine (9) classes set out in this chapter  
22 shall be obtained as follows:

23 (1) The population of each county shall be divided by the  
24 population of the entire state.

25 (2) The gross assessed valuation of each county shall be divided  
26 by the gross assessed valuation of the entire state.

27 (3) The results obtained under subdivision (1) and (2) shall be  
28 added together and the sum obtained for each county shall be  
29 divided by two (2).

30 (4) The result obtained under subdivision (3), multiplied by one  
31 hundred (100), determines the classification of each county  
32 according to the following schedule:

	Classification Factors			
	High	Low		Class
34				
35	No limit		8.00	1
36	All under	8.00	2.25	2
37	All under	2.25	1.25	3
38	All under	1.25	.85	4
39	All under	.85	.70	5
40	All under	.70	.60	6
41	All under	.60	.50	7
42	All under	.50	.35	8



1 All under .35 no limit 9  
2 SECTION 515. IC 33-38-6-16 IS AMENDED TO READ AS  
3 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 16. (a) The governor  
4 may conduct, or cause to be conducted, a referendum for the judges  
5 who are covered by the provisions of the judges' retirement fund to  
6 determine whether the judges covered by the retirement fund shall be  
7 excluded from or included in the agreement negotiated under the  
8 provisions of Section 218 of the federal Social Security Act (as defined  
9 in IC 5-10.1-1-9). The referendum must be conducted in full  
10 compliance with all the requirements of Section 218(d) of the federal  
11 Social Security Act. The governor shall designate the board as the  
12 agency to conduct and supervise the referendum, and the expense of  
13 conducting the referendum shall be paid from funds appropriated to the  
14 fund.

15 (b) If the majority of the judges who are eligible to vote in the  
16 referendum described in subsection (a) vote in the negative, the board  
17 may request that a subsequent referendum be conducted in the same  
18 manner and with the same effect described in subsection (a). However,  
19 a subsequent referendum may not be conducted within one (1) year  
20 after the date of the prior referendum.

21 (c) If a majority of the judges who are eligible to vote in the  
22 referendum described in subsection (a) vote in the affirmative, both  
23 the:  
24 (1) judges covered by the retirement fund; and  
25 (2) judges who waived their right to be covered by the provisions  
26 of the retirement fund;  
27 shall be included in the agreement negotiated by the state with the  
28 Secretary of the United States Department of Health and Human  
29 Services in the same manner provided in IC 5-10.1-4 for the inclusion  
30 of services covered by the retirement systems specified in  
31 IC 5-10.1-4-1 in the agreement.

32 (d) Each judge whose services are covered by Social Security is  
33 required to pay during the period of the judge's service the employee  
34 contributions required by the agreement. The contributions shall begin  
35 on the effective date of the judge's coverage and are subject to the  
36 terms and conditions of IC 5-10.1.

37 (e) The ~~auditor~~ of state **comptroller** shall pay the employer  
38 contributions required under the agreement wholly from funds  
39 appropriated to the fund, and the contributions begin on the effective  
40 date of the modification that adds the judges of the fund to the  
41 federal-state agreement. The employer contributions shall be paid in  
42 the manner provided in the agreement.



1 (f) The modification of the federal-state agreement to effectuate the  
 2 participation of the judges in the agreement must be effective for  
 3 services performed on a date fixed and determined by the board.

4 SECTION 516. IC 33-38-6-21, AS AMENDED BY P.L.13-2011,  
 5 SECTION 6, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 21. (a) When drawing a salary warrant for a  
 7 participant, the ~~auditor of state~~ **comptroller** and the county auditor  
 8 shall deduct from the amount of the warrant the participant's  
 9 contribution, if any, to the fund in the amount certified in the vouchers  
 10 or an order issued by the director.

11 (b) The ~~auditor of state~~ **comptroller** and the county auditor shall  
 12 draw a warrant to the fund for the total contributions withheld from the  
 13 participants each month. The warrant drawn to the fund together with  
 14 a list of participants and the amount withheld from each participant  
 15 shall be transmitted immediately to the director.

16 (c) After December 31, 2011, the ~~auditor of state~~ **comptroller** and  
 17 the county auditor shall submit the contributions paid by or on behalf  
 18 of a participant under this section by electronic funds transfer in  
 19 accordance with section 21.5 of this chapter.

20 SECTION 517. IC 33-38-6-22 IS AMENDED TO READ AS  
 21 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 22. The ~~auditor of state~~  
 22 **comptroller** and the county auditor in the preparation of salary  
 23 warrants to participants shall indicate on the payroll voucher the  
 24 following information, in addition to other things:

25 (1) The amount of the participant's contribution to the fund  
 26 deducted from the salary of the participant.

27 (2) The net amount payable to the participant, after the deduction  
 28 of the participant's contribution.

29 SECTION 518. IC 33-38-7-10, AS AMENDED BY P.L.13-2011,  
 30 SECTION 9, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2024]: Sec. 10. (a) A person who completed at least eight (8)  
 32 years of service as a judge before July 1, 1953, may become a  
 33 participant in the fund and be subject to this chapter if the person  
 34 qualifies for benefits under section 11 of this chapter. A person who is  
 35 a judge on July 1, 1953, shall become a participant in the fund and be  
 36 subject to this chapter, beginning on July 1, 1953, unless twenty (20)  
 37 days before July 1, 1953, the judge files with the board a written notice  
 38 of election not to participate in the fund.

39 (b) A person who:

40 (1) becomes a judge after July 1, 1953, and before September 1,  
 41 1985; and

42 (2) is not a participant in the fund;



1 becomes a participant in the fund and is subject to this chapter,  
 2 beginning on the date the person becomes a judge, unless within twenty  
 3 (20) days after that date the judge files with the board a written notice  
 4 of election not to participate in the fund. An election filed under this  
 5 subsection is irrevocable.

6 (c) A person who irrevocably:

7 (1) elects not to participate in the fund; or

8 (2) withdraws from the fund under section 13 of this chapter;

9 is ineligible to participate and to receive benefits under this chapter.

10 (d) Participation of a judge in the fund continues until the date on  
 11 which the judge:

12 (1) becomes an annuitant;

13 (2) dies; or

14 (3) accepts a refund;

15 but a person is not required to pay into the fund during any period that  
 16 the person is not serving as a judge, except as otherwise provided in  
 17 this chapter.

18 (e) A participant is considered to have made a one (1) time  
 19 irrevocable salary reduction agreement of six percent (6%) of each  
 20 payment of salary that a participant would otherwise have received for  
 21 services as a judge.

22 (f) The ~~auditor of state~~ **comptroller** and the county auditor shall pay  
 23 and credit to the fund the amounts described in subsection (e) as  
 24 provided in IC 33-38-6-21 and IC 33-38-6-22. After December 31,  
 25 2011, the ~~auditor of state~~ **comptroller** and the county auditor shall  
 26 submit the contributions paid by or on behalf of a participant under  
 27 subsection (e) by electronic funds transfer in accordance with  
 28 IC 33-38-6-21.5. However, no amounts shall be paid on behalf of a  
 29 participant for more than twenty-two (22) years.

30 SECTION 519. IC 33-38-8-11, AS AMENDED BY P.L.13-2011,  
 31 SECTION 10, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 32 JULY 1, 2024]: Sec. 11. (a) A participant shall make contributions to  
 33 this fund of six percent (6%) of each payment of salary received for  
 34 services as judge or, after December 31, 2010, as a judge or full-time  
 35 magistrate. However, the employer may elect to pay the contribution  
 36 for the participant as a pickup under Section 414(h) of the Internal  
 37 Revenue Code.

38 (b) Participants' contributions, other than participants' contributions  
 39 paid by the employer, shall be deducted from the monthly salary of  
 40 each participant by the ~~auditor of state~~ **comptroller** and by the county  
 41 auditor and credited to the fund as provided in IC 33-38-6-21 and  
 42 IC 33-38-6-22. After December 31, 2011, the ~~auditor of state~~



1 **comptroller** and the county auditor shall submit the contributions paid  
 2 by or on behalf of a participant under subsection (a) by electronic funds  
 3 transfer in accordance with IC 33-38-6-21.5. However, a contribution  
 4 is not required:

5 (1) because of any salary received after the participant has  
 6 contributed to the fund for twenty-two (22) years; or

7 (2) during any period that the participant is not serving as judge  
 8 or, after December 31, 2010, as a judge or full-time magistrate.

9 SECTION 520. IC 33-39-6-6 IS AMENDED TO READ AS  
 10 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 6. (a) Except as  
 11 provided in section 7 of this chapter, a prosecuting attorney may elect  
 12 to devote the prosecuting attorney's full professional time to the duties  
 13 of the office of prosecuting attorney by filing a written notice with the  
 14 circuit court of the prosecuting attorney's judicial circuit and the  
 15 ~~auditor~~ of state **comptroller**. The election may be made annually  
 16 during the prosecuting attorney's term. However, the notice of election  
 17 must be made before June 30 of the applicable year. An election is  
 18 effective for each successive year of the term unless it is revoked  
 19 before June 30 of the year during which the prosecuting attorney wants  
 20 to change the prosecuting attorney's status. However, only one (1)  
 21 change in status may be made during the term. A revocation is made by  
 22 the prosecuting attorney by filing a written notice with the circuit court  
 23 of the prosecuting attorney's judicial circuit and the ~~auditor~~ of state  
 24 **comptroller**.

25 (b) A prosecuting attorney who elects to be a full-time prosecuting  
 26 attorney:

27 (1) shall devote the prosecuting attorney's full professional time  
 28 to the prosecuting attorney's office; and

29 (2) may not engage in the private practice of law.

30 (c) If a prosecuting attorney of a judicial circuit of the sixth through  
 31 ninth class elects to become a full-time prosecuting attorney and the  
 32 majority of the county council consents to the election, a copy of the  
 33 consent must be filed with the notice of election to full-time status with  
 34 the circuit court of the prosecuting attorney's judicial circuit and with  
 35 the ~~auditor~~ of state **comptroller**.

36 SECTION 521. IC 33-39-7-12, AS AMENDED BY P.L.160-2013,  
 37 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 38 JULY 1, 2024]: Sec. 12. (a) Except as otherwise provided in this  
 39 section, each participant shall make contributions to the fund as  
 40 follows:

41 (1) A participant described in section 8(a)(1) of this chapter shall  
 42 make contributions of six percent (6%) of each payment of salary



1 received for services after December 31, 1989.

2 (2) A participant described in section 8(a)(2) or 8(a)(3) of this  
3 chapter shall make contributions of six percent (6%) of each  
4 payment of salary received for services after June 30, 1994.

5 A participant's contributions shall be deducted from the participant's  
6 monthly salary by the ~~auditor~~ of state **comptroller** and credited to the  
7 fund.

8 (b) The state may pay the contributions for a participant. The state  
9 may elect to pay the contribution for the participant as a pickup under  
10 Section 414(h) of the Internal Revenue Code.

11 (c) After a participant has contributed to the fund as provided in  
12 subsection (a) for twenty-two (22) years, the participant is not required  
13 to make additional contributions to the fund.

14 (d) After December 31, 2011, the ~~auditor~~ of state **comptroller** shall  
15 submit the contributions paid by or on behalf of a participant under this  
16 section by electronic funds transfer in accordance with section 12.5 of  
17 this chapter.

18 SECTION 522. IC 33-40-6-5, AS AMENDED BY P.L.69-2019,  
19 SECTION 3, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
20 JULY 1, 2024]: Sec. 5. (a) As used in this section, "commission"  
21 means the Indiana public defender commission established by  
22 IC 33-40-5-2.

23 (b) Except as provided under section 6 of this chapter, upon  
24 certification by a county auditor and a determination by the  
25 commission that the request is in compliance with the guidelines and  
26 standards set by the commission, the commission shall quarterly  
27 authorize an amount of reimbursement due the county or multicounty  
28 public defender's office:

29 (1) that is equal to fifty percent (50%) of the county's or  
30 multicounty public defender's office's certified expenditures for  
31 indigent defense services provided for a defendant against whom  
32 the death sentence is sought under IC 35-50-2-9; and

33 (2) that is equal to forty percent (40%) of the county's or  
34 multicounty public defender's office's certified expenditures for  
35 defense services provided in noncapital cases except  
36 misdemeanors.

37 The commission shall then certify to the ~~auditor~~ of state **comptroller**  
38 the amount of reimbursement owed to a county or multicounty public  
39 defender's office under this chapter.

40 (c) Upon receiving certification from the commission, the ~~auditor~~ of  
41 state **comptroller** shall issue a warrant to the treasurer of state for  
42 disbursement to the county or multicounty public defender's office of



1 the amount certified.

2 SECTION 523. IC 33-40-7-11, AS AMENDED BY P.L.104-2022,  
3 SECTION 140, IS AMENDED TO READ AS FOLLOWS  
4 [EFFECTIVE JULY 1, 2024]: Sec. 11. (a) For purposes of this section,  
5 the term "county auditor" includes a person who:  
6 (1) is the auditor of a county that is a member of a multicounty  
7 public defender's office described in section 3.5 of this chapter;  
8 and  
9 (2) is responsible for the receipt, disbursement, and accounting of  
10 all monies distributed to the multicounty public defender's office.  
11 (b) A county public defender board or the joint board of a  
12 multicounty public defender's office shall submit a written request for  
13 reimbursement to the county auditor. The request must set forth the  
14 total of the county's or multicounty public defender's office's  
15 expenditures for indigent defense services to the county auditor and  
16 may be limited in a county described in section 1(5) of this chapter to  
17 expenditures for indigent defense services provided by a particular  
18 division of a court. The county auditor shall review the request and  
19 certify the total of the county's or multicounty's expenditures for  
20 indigent defense services to the Indiana public defender commission.  
21 (c) Upon certification by the Indiana public defender commission  
22 that the county's multicounty public defender's office's indigent defense  
23 services meet the commission's standards, the ~~auditor~~ of state  
24 **comptroller** shall issue a warrant to the treasurer of state for  
25 disbursement to the county of a sum equal to forty percent (40%) of the  
26 county's multicounty public defender's office's certified expenditures  
27 for indigent defense services provided in noncapital cases except  
28 misdemeanors.  
29 (d) If a county's indigent defense services fail to meet the standards  
30 adopted by the Indiana public defender commission, the public  
31 defender commission shall notify the county public defender board or  
32 the joint board of a multicounty public defender's office and the county  
33 fiscal body of the failure to comply with the Indiana public defender  
34 commission's standards. Unless the county or multicounty public  
35 defender board corrects the deficiencies to comply with the standards  
36 not more than ninety (90) days after the date of the notice, the county's  
37 or multicounty's eligibility for reimbursement from the public defense  
38 fund terminates at the close of that fiscal year.  
39 SECTION 524. IC 33-41-2-10 IS AMENDED TO READ AS  
40 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. (a) The nine (9)  
41 classes of counties as set out in this chapter are based on a unit factor  
42 system. The factors are determined by the relation of the county to the





1 state as established and certified to each county auditor by the state  
 2 board of accounts not later than July 1 of each year. The factors are as  
 3 follows:

- 4 (1) Population.
- 5 (2) Gross assessed valuation, as shown by the last preceding gross  
 6 assessed valuation, as certified by the various counties to the  
 7 ~~auditor of state~~ **comptroller** in the calendar year in which the  
 8 calculation is made.

9 (b) The factors for each of the nine (9) classes set out in this chapter  
 10 shall be obtained as follows:

- 11 (1) The population of each county shall be divided by the  
 12 population of the entire state.
- 13 (2) The gross assessed valuation of each county shall be divided  
 14 by the gross assessed valuation of the entire state.
- 15 (3) The results obtained in subdivisions (1) and (2) shall be added  
 16 together and the sum obtained for each county shall be divided by  
 17 two (2).
- 18 (4) The result obtained under subdivision (3), multiplied by one  
 19 hundred (100), determines the classification of each county  
 20 according to the following schedule:

21 CLASSIFICATION FACTORS

	HIGH	LOW CLASS	
23 No Limit		8.00	1
24 All under	8.00	2.25	2
25 All under	2.25	1.25	3
26 All under	1.25	.85	4
27 All under	.85	.70	5
28 All under	.70	.60	6
29 All under	.60	.50	7
30 All under	.50	.35	8
31 All under	.35	No limit	9

32 SECTION 525. IC 34-13-3-25 IS AMENDED TO READ AS  
 33 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 25. The attorney  
 34 general shall present vouchers for the items or expenses described in  
 35 section 24 of this chapter to the ~~auditor of state~~ **comptroller**. The  
 36 ~~auditor state~~ **comptroller** shall issue warrants on the treasury for the  
 37 amounts presented.

38 SECTION 526. IC 34-18-6-5, AS AMENDED BY P.L.182-2016,  
 39 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 40 JULY 1, 2024]: Sec. 5. The ~~auditor of state~~ **comptroller** shall issue a  
 41 warrant in the amount of each claim submitted to the ~~auditor state~~  
 42 **comptroller** against the fund not later than sixty (60) days after the



1 issuance of a court approved settlement or final nonappealable  
 2 judgment. The only claim against the fund shall be a voucher or other  
 3 appropriate request by the commissioner after the commissioner  
 4 receives:

5 (1) a certified copy of a final nonappealable judgment against a  
 6 health care provider; or

7 (2) a certified copy of a court approved settlement against a health  
 8 care provider.

9 SECTION 527. IC 34-26-5-9, AS AMENDED BY P.L.172-2023,  
 10 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 11 JULY 1, 2024]: Sec. 9. (a) If it appears from a petition for an order for  
 12 protection or from a petition to modify an order for protection that  
 13 domestic or family violence has occurred or that a modification of an  
 14 order for protection is required, a court may:

15 (1) without notice or hearing, immediately issue an order for  
 16 protection ex parte or modify an order for protection ex parte; or

17 (2) upon notice and after a hearing, whether or not a respondent  
 18 appears, issue or modify an order for protection.

19 (b) If it appears from a petition for an order for protection or from  
 20 a petition to modify an order for protection that harassment has  
 21 occurred, a court:

22 (1) may not, without notice and a hearing, issue an order for  
 23 protection ex parte or modify an order for protection ex parte; but

24 (2) may, upon notice and after a hearing, whether or not a  
 25 respondent appears, issue or modify an order for protection.

26 A court must hold a hearing under this subsection not later than thirty  
 27 (30) days after the petition for an order for protection or the petition to  
 28 modify an order for protection is filed.

29 (c) A court may grant the following relief without notice and  
 30 hearing in an ex parte order for protection or in an ex parte order for  
 31 protection modification under subsection (a):

32 (1) Enjoin a respondent from threatening to commit or  
 33 committing acts of domestic or family violence against a  
 34 petitioner and each designated family or household member.

35 (2) Prohibit a respondent from harassing, annoying, telephoning,  
 36 contacting, or directly or indirectly communicating with a  
 37 petitioner.

38 (3) Prohibit a respondent from using a tracking device (as defined  
 39 by ~~IC 35-31.5-2-337.5~~ **IC 35-31.5-2-337.6**) to determine the  
 40 location of:

41 (A) the petitioner or property owned or used by the petitioner;  
 42 and



- 1 (B) any other family or household member or property owned  
 2 or used by the family or household member.
- 3 (4) Remove and exclude a respondent from the residence of a  
 4 petitioner, regardless of ownership of the residence.
- 5 (5) Order a respondent to stay away from the residence, school, or  
 6 place of employment of a petitioner or a specified place  
 7 frequented by a petitioner and each designated family or  
 8 household member.
- 9 (6) Order that a petitioner has the exclusive possession, care,  
 10 custody, or control of any animal owned, possessed, kept, or cared  
 11 for by the petitioner, respondent, minor child of either the  
 12 petitioner or respondent, or any other family or household  
 13 member.
- 14 (7) Prohibit a respondent from removing, transferring, injuring,  
 15 concealing, harming, attacking, mistreating, threatening to harm,  
 16 or otherwise disposing of an animal described in subdivision (6).
- 17 (8) Order possession and use of the residence, an automobile, and  
 18 other essential personal effects, regardless of the ownership of the  
 19 residence, automobile, and essential personal effects. If  
 20 possession is ordered under this subdivision or subdivision (6),  
 21 the court may direct a law enforcement officer to accompany a  
 22 petitioner to the residence of the parties to:
- 23 (A) ensure that a petitioner is safely restored to possession of  
 24 the residence, automobile, animal, and other essential personal  
 25 effects; or
- 26 (B) supervise a petitioner's or respondent's removal of personal  
 27 belongings and animal.
- 28 (9) Order other relief necessary to provide for the safety and  
 29 welfare of a petitioner and each designated family or household  
 30 member.
- 31 (d) A court may grant the following relief after notice and a hearing,  
 32 whether or not a respondent appears, in an order for protection or in a  
 33 modification of an order for protection:
- 34 (1) Grant the relief under subsection (c).
- 35 (2) Specify arrangements for parenting time of a minor child by  
 36 a respondent and:
- 37 (A) require supervision by a third party; or  
 38 (B) deny parenting time;  
 39 if necessary to protect the safety of a petitioner or child.
- 40 (3) Order a respondent to:
- 41 (A) pay attorney's fees;  
 42 (B) pay rent or make payment on a mortgage on a petitioner's



- 1 residence;
- 2 (C) if the respondent is found to have a duty of support, pay
- 3 for the support of a petitioner and each minor child;
- 4 (D) reimburse a petitioner or other person for expenses related
- 5 to the domestic or family violence or harassment, including:
- 6 (i) medical expenses;
- 7 (ii) counseling;
- 8 (iii) shelter; and
- 9 (iv) repair or replacement of damaged property;
- 10 (E) pay the costs and expenses incurred in connection with the
- 11 use of a GPS tracking device under subsection (k); or
- 12 (F) pay the costs and fees incurred by a petitioner in bringing
- 13 the action.
- 14 (4) Prohibit a respondent from using or possessing a firearm,
- 15 ammunition, or a deadly weapon specified by the court, and direct
- 16 the respondent to surrender to a specified law enforcement agency
- 17 the firearm, ammunition, or deadly weapon for the duration of the
- 18 order for protection unless another date is ordered by the court.
- 19 (5) Permit the respondent and petitioner to occupy the same
- 20 location for any purpose that the court determines is legitimate or
- 21 necessary. The court may impose terms and conditions upon a
- 22 respondent when granting permission under this subdivision.
- 23 An order issued under subdivision (4) does not apply to a person who
- 24 is exempt under 18 U.S.C. 925.
- 25 (e) The court shall:
- 26 (1) cause the order for protection to be delivered to the county
- 27 sheriff for service;
- 28 (2) make reasonable efforts to ensure that the order for protection
- 29 is understood by a petitioner and a respondent if present;
- 30 (3) electronically notify each law enforcement agency:
- 31 (A) required to receive notification under IC 5-2-9-6; or
- 32 (B) designated by the petitioner;
- 33 (4) transmit a copy of the order to the clerk for processing under
- 34 IC 5-2-9;
- 35 (5) indicate in the order if the order and the parties meet the
- 36 criteria under 18 U.S.C. 922(g)(8); and
- 37 (6) require the clerk of court to enter or provide a copy of the
- 38 order to the Indiana protective order registry established by
- 39 IC 5-2-9-5.5.
- 40 (f) Except as provided in subsection (g), an order for protection
- 41 issued ex parte or upon notice and a hearing, or a modification of an
- 42 order for protection issued ex parte or upon notice and a hearing, is



1 effective for two (2) years after the date of issuance unless another date  
 2 is ordered by the court. The sheriff of each county shall provide  
 3 expedited service for an order for protection.

4 (g) This subsection applies to an order for protection issued ex parte  
 5 or upon notice and a hearing, or to a modification of an order for  
 6 protection issued ex parte or upon notice and a hearing, if:

7 (1) the respondent named in the order is a sex or violent offender  
 8 (as defined in IC 11-8-8-5) and is required to register as a lifetime  
 9 sex or violent offender under IC 11-8-8-19; and

10 (2) the petitioner was the victim of the crime that resulted in the  
 11 requirement that the respondent register as a lifetime sex or  
 12 violent offender under IC 11-8-8-19.

13 An order for protection to which this subsection applies is effective  
 14 indefinitely after the date of issuance unless another date is ordered by  
 15 the court. The sheriff of each county shall provide expedited service for  
 16 an order for protection.

17 (h) A finding that domestic or family violence or harassment has  
 18 occurred sufficient to justify the issuance of an order under this section  
 19 means that a respondent represents a credible threat to the safety of a  
 20 petitioner or a member of a petitioner's household. Upon a showing of  
 21 domestic or family violence or harassment by a preponderance of the  
 22 evidence, the court shall grant relief necessary to bring about a  
 23 cessation of the violence or the threat of violence. The relief may  
 24 include an order directing a respondent to surrender to a law  
 25 enforcement officer or agency all firearms, ammunition, and deadly  
 26 weapons:

27 (1) in the control, ownership, or possession of a respondent; or

28 (2) in the control or possession of another person on behalf of a  
 29 respondent;

30 for the duration of the order for protection unless another date is  
 31 ordered by the court.

32 (i) An order for custody, parenting time, or possession or control of  
 33 property issued under this chapter is superseded by an order issued  
 34 from a court exercising dissolution, legal separation, paternity, or  
 35 guardianship jurisdiction over the parties.

36 (j) The fact that an order for protection is issued under this chapter  
 37 does not raise an inference or presumption in a subsequent case or  
 38 hearings between the parties.

39 (k) Upon a finding of a violation of an order for protection, the court  
 40 may:

41 (1) require a respondent to wear a GPS tracking device; and

42 (2) prohibit the respondent from approaching or entering certain



1 locations where the petitioner may be found.  
 2 If the court requires a respondent to wear a GPS tracking device under  
 3 subdivision (1), the court shall, if available, require the respondent to  
 4 wear a GPS tracking device with victim notification capabilities.

5 (l) The court may permit a victim, a petitioner, another person, an  
 6 organization, or an agency to pay the costs and expenses incurred in  
 7 connection with the use of a GPS tracking device under subsection (k).

8 SECTION 528. IC 34-29-2-1, AS AMENDED BY P.L.43-2021,  
 9 SECTION 144, IS AMENDED TO READ AS FOLLOWS  
 10 [EFFECTIVE JULY 1, 2024]: Sec. 1. The following persons are  
 11 privileged from arrest on civil process, and from obeying any subpoena  
 12 to testify:

13 (1) All officers of the general assembly during their attendance,  
 14 at the general assembly and during the time they are going to, and  
 15 returning from the place of meeting, not to exceed one (1) day for  
 16 every twenty-five (25) miles of the usually traveled route.

17 (2) All voters during attendance at, going to, and returning from  
 18 elections.

19 (3) Members of the board of county commissioners, during the  
 20 session of their board, and while going to and returning from the  
 21 session of the board.

22 (4) Justices, while engaged in hearing or determining any trial.

23 (5) All persons while engaged in necessary attendance at a court  
 24 and in going to and returning from the court.

25 (6) The governor, treasurer of state, secretary of state, and ~~auditor~~  
 26 ~~of state~~ **comptroller**.

27 (7) All persons while actually engaged in the discharge of military  
 28 duty.

29 SECTION 529. IC 34-30-2.1-5, AS ADDED BY P.L.105-2022,  
 30 SECTION 12, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2024]: Sec. 5. IC 4-13-2-7 (Concerning the ~~auditor of state~~:-  
 32 ~~state comptroller~~).

33 SECTION 530. IC 34-52-2-5 IS AMENDED TO READ AS  
 34 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. The agency against  
 35 which an order is entered under this chapter shall pay the award from  
 36 any money appropriated to the agency. The court may order the ~~auditor~~  
 37 ~~of state~~ **comptroller** to draw a warrant upon the funds of the agency.  
 38 The treasurer of state shall pay the warrant when any appropriated and  
 39 unencumbered funds are available to the agency.

40 SECTION 531. IC 34-55-8-5 IS AMENDED TO READ AS  
 41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 5. (a) Except as  
 42 provided in subsections (b) and (c):



1 (1) after the issuing or return of an execution against the property  
 2 of the judgment debtor or any one (1) of the several debtors in the  
 3 same judgment; and

4 (2) upon an affidavit that any person, corporation (municipal or  
 5 otherwise), the state, or any subdivision or agency of the state:

6 (A) has property of the judgment debtor; or

7 (B) is or will be periodically indebted to the judgment debtor  
 8 in any amount (although the amount shall be determined  
 9 periodically as it becomes due and payable, which together  
 10 with other property claimed by the judgment debtor as exempt  
 11 from execution, exceeds the amount of property exempt by  
 12 law);

13 such person, corporation, any member of the corporation, the  
 14 ~~auditor of state~~ **comptroller**, or auditing officer of the municipal  
 15 corporations, subdivisions, or agencies of the state may be  
 16 required to appear and answer concerning the affidavit, as  
 17 provided by this chapter.

18 (b) The persons described in this section shall not be required to  
 19 appear personally in court unless the judge of the court orders their  
 20 personal appearance.

21 (c) The court may order interrogatories to be submitted and the  
 22 interrogatories to be answered by the persons described in subsection  
 23 (a). The interrogatories shall be submitted by the parties. The clerk of  
 24 the court shall transmit by registered mail a copy of:

25 (1) the interrogatories, with blanks for answer; and

26 (2) the order of the court ordering the interrogatories answered;  
 27 to the person, corporation, member of the corporation, the ~~auditor of~~  
 28 state **comptroller**, or the auditing officer of the municipal corporations,  
 29 subdivisions, or agencies of the state required to answer the  
 30 interrogatories. On receipt of the interrogatories and order, the person,  
 31 corporation, member of the corporation, ~~auditor of state~~ **comptroller**,  
 32 or the auditing officer of the municipal corporations, subdivisions, or  
 33 agencies of the state shall answer the interrogatories and return the  
 34 interrogatories to the clerk by registered mail or personally. The court  
 35 may compel answers to the interrogatories.

36 SECTION 532. IC 35-31.5-2-337.5, AS AMENDED BY  
 37 P.L.172-2023, SECTION 4, IS REPEALED [EFFECTIVE JULY 1,  
 38 2024]. Sec. 337.5: "Tracking device", for purposes of IC 35-33-5,  
 39 IC 35-45-10, IC 35-46-8.5-1, IC 35-50-2-19, and this chapter, means  
 40 an electronic or mechanical device that allows a person to remotely  
 41 determine or track the position or movement of another person or an  
 42 object. The term includes the following:



- 1 (1) A device that stores geographic data for subsequent access or
- 2 analysis.
- 3 (2) A device that allows real-time monitoring or movement.
- 4 (3) An unmanned aerial vehicle.
- 5 (4) A cellular telephone or other wireless or cellular
- 6 communications device, or an electronic device that
- 7 communicates with a cellular telephone or other wireless or
- 8 cellular communications device, including by means of an
- 9 application installed on or accessed through a cellular telephone
- 10 or other wireless or cellular communications device.

11 SECTION 533. IC 35-31.5-2-337.6 IS ADDED TO THE INDIANA  
 12 CODE AS A NEW SECTION TO READ AS FOLLOWS  
 13 [EFFECTIVE JULY 1, 2024]: **Sec. 337.6. "Tracking device", for**  
 14 **purposes of IC 35-33-5, IC 35-45-10, IC 35-46-8.5-1, IC 35-50-2-19,**  
 15 **and this chapter, means an electronic or mechanical device that**  
 16 **allows a person to remotely determine or track the position or**  
 17 **movement of another person or an object. The term includes the**  
 18 **following:**

- 19 (1) A device that stores geographic data for subsequent access
- 20 or analysis.
- 21 (2) A device that allows real-time monitoring or movement.
- 22 (3) An unmanned aerial vehicle.
- 23 (4) A cellular telephone or other wireless or cellular
- 24 communications device, or an electronic device that
- 25 communicates with a cellular telephone or other wireless or
- 26 cellular communications device, including by means of an
- 27 application installed on or accessed through a cellular
- 28 telephone or other wireless or cellular communications device.

29 SECTION 534. IC 35-37-4-6, AS AMENDED BY P.L.42-2023,  
 30 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 31 JULY 1, 2024]: Sec. 6. (a) This section applies to a criminal action  
 32 involving the following offenses where the victim is a protected person  
 33 under subsection (c)(1) or (c)(2):

- 34 (1) Sex crimes (IC 35-42-4).
- 35 (2) A battery offense included in IC 35-42-2 upon a child less
- 36 than fourteen (14) years of age.
- 37 (3) Kidnapping and confinement (IC 35-42-3).
- 38 (4) Incest (IC 35-46-1-3).
- 39 (5) Neglect of a dependent (IC 35-46-1-4).
- 40 (6) Human and sexual trafficking crimes (IC 35-42-3.5).

41 (b) This section applies to a criminal action involving the following  
 42 offenses where the victim is a protected person under subsection (c)(3):





- 1 (1) Exploitation of a dependent or endangered adult (IC  
2 35-46-1-12).  
3 (2) A sex crime (IC 35-42-4).  
4 (3) A battery offense included in IC 35-42-2.  
5 (4) Kidnapping, confinement, or interference with custody (IC  
6 35-42-3).  
7 (5) Home improvement fraud (IC 35-43-6).  
8 (6) Fraud (IC 35-43-5).  
9 (7) Identity deception (IC 35-43-5-3.5).  
10 (8) Synthetic identity deception (IC 35-43-5-3.8) (before its  
11 repeal).  
12 (9) Theft (IC 35-43-4-2).  
13 (10) Conversion (IC 35-43-4-3).  
14 (11) Neglect of a dependent (IC 35-46-1-4).  
15 (12) Human and sexual trafficking crimes (IC 35-42-3.5).  
16 (c) As used in this section, "protected person" means:  
17 (1) a child who is less than fourteen (14) years of age at the time  
18 of the offense but less than eighteen (18) years of age at the time  
19 of trial;  
20 (2) an individual with a mental disability who has a disability  
21 attributable to an impairment of general intellectual functioning  
22 or adaptive behavior that:  
23 (A) is manifested before the individual is eighteen (18) years  
24 of age;  
25 (B) is likely to continue indefinitely;  
26 (C) constitutes a substantial impairment of the individual's  
27 ability to function normally in society; and  
28 (D) reflects the individual's need for a combination and  
29 sequence of special, interdisciplinary, or generic care,  
30 treatment, or other services that are of lifelong or extended  
31 duration and are individually planned and coordinated; or  
32 (3) an individual who is:  
33 (A) at least eighteen (18) years of age; and  
34 (B) incapable by reason of mental illness, intellectual  
35 disability, dementia, or other physical or mental incapacity of:  
36 (i) managing or directing the management of the individual's  
37 property; or  
38 (ii) providing or directing the provision of self-care.  
39 (d) As used in this section, "provider" means:  
40 (1) a psychiatrist or physician licensed under IC 25-22.5;  
41 (2) a psychologist licensed under IC 25-33;  
42 (3) a marriage and family therapist licensed under IC 25-23.6-8;



- 1 (4) an advanced practice registered nurse (APRN) with a  
 2 certification as a psychiatric mental health nurse practitioner  
 3 licensed under **IC 25-23**; or  
 4 (5) a physician assistant specialized in psychiatry and mental  
 5 health licensed under **IC 25-27.5**.
- 6 (e) A statement or videotape that:  
 7 (1) is made by a person who at the time of trial is a protected  
 8 person, as defined in subsection (c);  
 9 (2) concerns an act that is a material element of an offense listed  
 10 in subsection (a) or (b) that was allegedly committed against the  
 11 person; and  
 12 (3) is not otherwise admissible in evidence;  
 13 is admissible in evidence in a criminal action for an offense listed in  
 14 subsection (a) or (b) if the requirements of subsection (f) are met.
- 15 (f) A statement or videotape described in subsection (e) is  
 16 admissible in evidence in a criminal action listed in subsection (a) or  
 17 (b) if, after notice to the defendant of a hearing and of the defendant's  
 18 right to be present, all of the following conditions are met:  
 19 (1) The court finds, in a hearing:  
 20 (A) conducted outside the presence of the jury; and  
 21 (B) attended by the protected person in person or by using  
 22 closed circuit television testimony as described in section 8(f)  
 23 and 8(g) of this chapter;  
 24 that the time, content, and circumstances of the statement or  
 25 videotape provide sufficient indications of reliability.
- 26 (2) The protected person:  
 27 (A) testifies at the trial; or  
 28 (B) is found by the court to be unavailable as a witness for one  
 29 (1) of the following reasons:  
 30 (i) From the testimony of a provider, and other evidence, if  
 31 any, the court finds that the protected person's testifying in  
 32 the physical presence of the defendant will cause the  
 33 protected person to suffer serious emotional distress such  
 34 that the protected person cannot reasonably communicate.  
 35 (ii) The protected person cannot participate in the trial for  
 36 medical reasons.  
 37 (iii) The court has determined that the protected person is  
 38 incapable of understanding the nature and obligation of an  
 39 oath.
- 40 (g) If a protected person is unavailable to testify at the trial for a  
 41 reason listed in subsection (f)(2)(B), a statement or videotape may be  
 42 admitted in evidence under this section only if the protected person was



- 1 available for cross-examination:
- 2 (1) at the hearing described in subsection (f)(1); or
- 3 (2) when the statement or videotape was made.
- 4 (h) A statement or videotape may not be admitted in evidence under
- 5 this section unless the prosecuting attorney informs the defendant and
- 6 the defendant's attorney at least ten (10) days before the trial of:
- 7 (1) the prosecuting attorney's intention to introduce the statement
- 8 or videotape in evidence; and
- 9 (2) the content of the statement or videotape.
- 10 (i) If a statement or videotape is admitted in evidence under this
- 11 section, the court shall instruct the jury that it is for the jury to
- 12 determine the weight and credit to be given the statement or videotape
- 13 and that, in making that determination, the jury shall consider the
- 14 following:
- 15 (1) The mental and physical age of the person making the
- 16 statement or videotape.
- 17 (2) The nature of the statement or videotape.
- 18 (3) The circumstances under which the statement or videotape
- 19 was made.
- 20 (4) Other relevant factors.
- 21 (j) If a statement or videotape described in subsection (e) is
- 22 admitted into evidence under this section, a defendant may introduce
- 23 a:
- 24 (1) transcript; or
- 25 (2) videotape;
- 26 of the hearing held under subsection (f)(1) into evidence at trial.
- 27 SECTION 535. IC 35-38-9-1, AS AMENDED BY P.L.185-2023,
- 28 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
- 29 JULY 1, 2024]: Sec. 1. (a) This section applies only to a person who
- 30 has been arrested, charged with an offense, or alleged to be a
- 31 delinquent child, if:
- 32 (1) the arrest, criminal charge, or juvenile delinquency allegation:
- 33 (A) did not result in a conviction or juvenile adjudication, even
- 34 if the arrest, criminal charge, or juvenile delinquency
- 35 allegation resulted in an adjudication for an infraction; or
- 36 (B) resulted in a conviction or juvenile adjudication and the
- 37 conviction or adjudication was expunged under sections 2
- 38 through 5 of this chapter, or was later vacated; and
- 39 (2) the person is not currently participating in a pretrial diversion
- 40 program, unless the prosecuting attorney authorizes the person to
- 41 petition for an expungement under this section.
- 42 (b) This subsection applies to a person charged with an offense or



1 alleged to be a delinquent child after June 30, 2022. If:

2 (1) a court dismisses all:

3 (A) criminal charges; or

4 (B) juvenile delinquency allegations;

5 filed and pending against a person;

6 (2) one (1) year has passed since juvenile delinquency allegations  
7 were filed against a child, and:

8 (A) there is no disposition or order of waiver; and

9 (B) the state is not actively prosecuting the allegations; or

10 (3) in a:

11 (A) criminal trial a defendant is acquitted of all charges, or the  
12 defendant's conviction is later vacated; or

13 (B) juvenile proceeding the court finds all allegations not true,  
14 or the juvenile's true finding is later vacated;

15 the court shall immediately order all records related to the criminal  
16 charges or juvenile delinquency allegations expunged. An  
17 expungement order that is issued based on nonprosecution under  
18 subdivision (2) goes into effect immediately. An expungement order  
19 issued under subdivision (1) or (3) may not go into effect earlier than  
20 sixty (60) days from the date of the dismissal, acquittal, or no true  
21 finding. However, upon motion by the prosecuting attorney, if the court  
22 finds that specific facts exist in the particular case which justify a  
23 delay, the court may delay implementation of an expungement order  
24 under subdivision (1) or (3) for up to one (1) year from the date of the  
25 dismissal, acquittal, or no true finding.

26 (c) This subsection applies to a person arrested after June 30, 2022.  
27 If:

28 (1) a person is arrested;

29 (2) one (1) year has elapsed since the date of the arrest; and

30 (3) no charges are pending against the person;

31 the person may petition a judge exercising criminal jurisdiction in the  
32 county (or a designated judge, if applicable) for expungement, setting  
33 forth these facts. Upon receipt of the petition, the judge shall  
34 immediately order the expungement of all records related to the arrest.  
35 Expungement under this subsection does not shorten the statute of  
36 limitations. A ~~prosecutor~~ **prosecuting attorney** may still file a charge  
37 under this subsection.

38 (d) Not earlier than one (1) year after the date of arrest, criminal  
39 charge, or juvenile delinquency allegation (whichever is later), if the  
40 person was not convicted or adjudicated a delinquent child, or the  
41 opinion vacating the conviction or adjudication becomes final, the  
42 person may petition the court for expungement of the records related



1 to the arrest, criminal charge, or juvenile delinquency allegation.  
 2 However, a person may petition the court for expungement at an earlier  
 3 time if the prosecuting attorney agrees in writing to an earlier time.

4 (e) A petition for expungement of records must be verified and filed  
 5 in a circuit or superior court in the county where the criminal charges  
 6 or juvenile delinquency allegation was filed, or if no criminal charges  
 7 or juvenile delinquency allegation was filed, in the county where the  
 8 arrest occurred. The petition must set forth:

- 9 (1) the date of the arrest, criminal charges, or juvenile  
 10 delinquency allegation, and conviction (if applicable);
- 11 (2) the county in which the arrest occurred, the county in which  
 12 the information or indictment was filed, and the county in which  
 13 the juvenile delinquency allegation was filed, if applicable;
- 14 (3) the law enforcement agency employing the arresting officer,  
 15 if known;
- 16 (4) the court in which the criminal charges or juvenile  
 17 delinquency allegation was filed, if applicable;
- 18 (5) any other known identifying information, such as:
  - 19 (A) the name of the arresting officer;
  - 20 (B) case number or court cause number;
  - 21 (C) any aliases or other names used by the petitioner;
  - 22 (D) the petitioner's driver's license number; and
  - 23 (E) a list of each criminal charge and its disposition, if  
 24 applicable;
  - 25 (6) the date of the petitioner's birth; and
  - 26 (7) the petitioner's Social Security number.

27 A person who files a petition under this section is not required to pay  
 28 a filing fee.

29 (f) The court shall serve a copy of the petition on the prosecuting  
 30 attorney.

31 (g) Upon receipt of a petition for expungement, the court:

- 32 (1) may summarily deny the petition if the petition does not meet  
 33 the requirements of this section, or if the statements contained in  
 34 the petition indicate that the petitioner is not entitled to relief; and
- 35 (2) shall grant the petition unless:
  - 36 (A) the conditions described in subsection (a) have not been  
 37 met; or
  - 38 (B) criminal charges are pending against the person.

39 (h) Whenever the petition of a person under this section is granted,  
 40 or if an expungement order is issued without a petition under  
 41 subsection (b):

- 42 (1) no information concerning the arrest, criminal charges,



- 1 juvenile delinquency allegation, vacated conviction, or vacated  
2 juvenile delinquency adjudication (including information from a  
3 collateral action that identifies the petitioner), may be placed or  
4 retained in any state central repository for criminal history  
5 information or in any other alphabetically arranged criminal  
6 history information system maintained by a local, regional, or  
7 statewide law enforcement agency;
- 8 (2) the clerk of the supreme court shall seal or redact any records  
9 in the clerk's possession that relate to the arrest, criminal charges,  
10 juvenile delinquency allegation, vacated conviction, or vacated  
11 juvenile delinquency adjudication;
- 12 (3) the records of:
- 13 (A) the sentencing court;
  - 14 (B) a court that conducted a collateral action;
  - 15 (C) a juvenile court;
  - 16 (D) a court of appeals; and
  - 17 (E) the supreme court;
- 18 concerning the person shall be redacted or permanently sealed  
19 from public access; and
- 20 (4) with respect to the records of a person who is named as an  
21 appellant or an appellee in an opinion or memorandum decision  
22 by the supreme court or the court of appeals, or who is identified  
23 in a collateral action, the court shall:
- 24 (A) redact the opinion or memorandum decision as it appears  
25 on the computer gateway administered by the office of  
26 technology so that it does not include the petitioner's name (in  
27 the same manner that opinions involving juveniles are  
28 redacted); and
  - 29 (B) provide a redacted copy of the opinion to any publisher or  
30 organization to whom the opinion or memorandum decision is  
31 provided after the date of the order of expungement.
- 32 The supreme court and the court of appeals are not required to  
33 redact, destroy, or otherwise dispose of any existing copy of an  
34 opinion or memorandum decision that includes the petitioner's  
35 name.
- 36 (i) If the court issues an order granting a petition for expungement  
37 under this section, or issues an order for expungement without a  
38 petition under subsection (b), the order must include the information  
39 described in subsection (e).
  - 40 (j) If a person whose records are expunged brings an action that  
41 might be defended with the contents of the expunged records, the  
42 defendant is presumed to have a complete defense to the action. In



1 order for the plaintiff to recover, the plaintiff must show that the  
 2 contents of the expunged records would not exonerate the defendant.  
 3 The plaintiff may be required to state under oath whether the plaintiff  
 4 had records in the criminal or juvenile justice system and whether those  
 5 records were expunged. If the plaintiff denies the existence of the  
 6 records, the defendant may prove their existence in any manner  
 7 compatible with the law of evidence.

8 (k) Records expunged or sealed under this section must be removed  
 9 or sealed in accordance with this section, but may not be deleted or  
 10 destroyed. Records expunged or sealed under this section remain  
 11 available to the court and criminal justice agencies as needed to carry  
 12 out their official duties.

13 SECTION 536. IC 35-41-3-2, AS AMENDED BY P.L.107-2019,  
 14 SECTION 7, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 15 JULY 1, 2024]: Sec. 2. (a) In enacting this section, the general  
 16 assembly finds and declares that it is the policy of this state to  
 17 recognize the unique character of a citizen's home and to ensure that a  
 18 citizen feels secure in his or her own home against unlawful intrusion  
 19 by another individual or a public servant. By reaffirming the long  
 20 standing right of a citizen to protect his or her home against unlawful  
 21 intrusion, however, the general assembly does not intend to diminish  
 22 in any way the other robust ~~self defense~~ **self-defense** rights that citizens  
 23 of this state have always enjoyed. Accordingly, the general assembly  
 24 also finds and declares that it is the policy of this state that people have  
 25 a right to defend themselves and third parties from physical harm and  
 26 crime. The purpose of this section is to provide the citizens of this state  
 27 with a lawful means of carrying out this policy. Provisions concerning  
 28 civil immunity for the justified use of force as defined in this section  
 29 are codified under IC 34-30-31.

30 (b) As used in this section, "public servant" means a person  
 31 described in IC 35-31.5-2-129 or IC 35-31.5-2-185.

32 (c) A person is justified in using reasonable force against any other  
 33 person to protect the person or a third person from what the person  
 34 reasonably believes to be the imminent use of unlawful force.  
 35 However, a person:

36 (1) is justified in using deadly force; and

37 (2) does not have a duty to retreat;

38 if the person reasonably believes that that force is necessary to prevent  
 39 serious bodily injury to the person or a third person or the commission  
 40 of a forcible felony. No person, employer, or estate of a person in this  
 41 state shall be placed in legal jeopardy of any kind whatsoever for  
 42 protecting the person or a third person by reasonable means necessary.



- 1 (d) A person:  
 2 (1) is justified in using reasonable force, including deadly force,  
 3 against any other person; and  
 4 (2) does not have a duty to retreat;  
 5 if the person reasonably believes that the force is necessary to prevent  
 6 or terminate the other person's unlawful entry of or attack on the  
 7 person's dwelling, curtilage, or occupied motor vehicle.  
 8 (e) With respect to property other than a dwelling, curtilage, or an  
 9 occupied motor vehicle, a person is justified in using reasonable force  
 10 against any other person if the person reasonably believes that the force  
 11 is necessary to immediately prevent or terminate the other person's  
 12 trespass on or criminal interference with property lawfully in the  
 13 person's possession, lawfully in possession of a member of the person's  
 14 immediate family, or belonging to a person whose property the person  
 15 has authority to protect. However, a person:  
 16 (1) is justified in using deadly force; and  
 17 (2) does not have a duty to retreat;  
 18 only if that force is justified under subsection (c).  
 19 (f) A person is justified in using reasonable force, including deadly  
 20 force, against any other person and does not have a duty to retreat if the  
 21 person reasonably believes that the force is necessary to prevent or stop  
 22 the other person from hijacking, attempting to hijack, or otherwise  
 23 seizing or attempting to seize unlawful control of an aircraft in flight.  
 24 For purposes of this subsection, an aircraft is considered to be in flight  
 25 while the aircraft is:  
 26 (1) on the ground in Indiana:  
 27 (A) after the doors of the aircraft are closed for takeoff; and  
 28 (B) until the aircraft takes off;  
 29 (2) in the airspace above Indiana; or  
 30 (3) on the ground in Indiana:  
 31 (A) after the aircraft lands; and  
 32 (B) before the doors of the aircraft are opened after landing.  
 33 (g) Notwithstanding subsections (c) through (e), a person is not  
 34 justified in using force if:  
 35 (1) the person is committing or is escaping after the commission  
 36 of a crime;  
 37 (2) the person provokes unlawful action by another person with  
 38 intent to cause bodily injury to the other person; or  
 39 (3) the person has entered into combat with another person or is  
 40 the initial aggressor unless the person withdraws from the  
 41 encounter and communicates to the other person the intent to do  
 42 so and the other person nevertheless continues or threatens to





- 1 continue unlawful action.
- 2 (h) Notwithstanding subsection (f), a person is not justified in using  
3 force if the person:
- 4 (1) is committing, or is escaping after the commission of, a crime;  
5 (2) provokes unlawful action by another person, with intent to  
6 cause bodily injury to the other person; or  
7 (3) continues to combat another person after the other person  
8 withdraws from the encounter and communicates the other  
9 person's intent to stop hijacking, attempting to hijack, or  
10 otherwise seizing or attempting to seize unlawful control of an  
11 aircraft in flight.
- 12 (i) A person is justified in using reasonable force against a public  
13 servant if the person reasonably believes the force is necessary to:
- 14 (1) protect the person or a third person from what the person  
15 reasonably believes to be the imminent use of unlawful force;  
16 (2) prevent or terminate the public servant's unlawful entry of or  
17 attack on the person's dwelling, curtilage, or occupied motor  
18 vehicle; or  
19 (3) prevent or terminate the public servant's unlawful trespass on  
20 or criminal interference with property lawfully in the person's  
21 possession, lawfully in possession of a member of the person's  
22 immediate family, or belonging to a person whose property the  
23 person has authority to protect.
- 24 (j) Notwithstanding subsection (i), a person is not justified in using  
25 force against a public servant if:
- 26 (1) the person is committing or is escaping after the commission  
27 of a crime;  
28 (2) the person provokes action by the public servant with intent to  
29 cause bodily injury to the public servant;  
30 (3) the person has entered into combat with the public servant or  
31 is the initial aggressor, unless the person withdraws from the  
32 encounter and communicates to the public servant the intent to do  
33 so and the public servant nevertheless continues or threatens to  
34 continue unlawful action; or  
35 (4) the person reasonably believes the public servant is:  
36 (A) acting lawfully; or  
37 (B) engaged in the lawful execution of the public servant's  
38 official duties.
- 39 (k) A person is not justified in using deadly force against a public  
40 servant whom the person knows or reasonably should know is a public  
41 servant unless:  
42 (1) the person reasonably believes that the public servant is:



- 1 (A) acting unlawfully; or  
 2 (B) not engaged in the execution of the public servant's official  
 3 duties; and  
 4 (2) the force is reasonably necessary to prevent serious bodily  
 5 injury to the person or a third person.
- 6 SECTION 537. IC 35-46-6-2, AS AMENDED BY P.L.151-2006,  
 7 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 8 JULY 1, 2024]: Sec. 2. A person who, with intent to cause a condition  
 9 of intoxication, euphoria, excitement, exhilaration, stupefaction, or  
 10 dulling of the senses, ingests or inhales the fumes of:  
 11 (1) model glue; ~~or~~  
 12 (2) a substance that contains:  
 13 (A) toluene;  
 14 (B) acetone;  
 15 (C) benzene;  
 16 (D) N-butyl nitrite;  
 17 (E) any aliphatic nitrite, unless prescribed by a physician;  
 18 (F) butane;  
 19 (G) amyl butrate;  
 20 (H) isobutyl nitrate;  
 21 (I) freon;  
 22 (J) chlorinated hydrocarbons;  
 23 (K) methylene chloride;  
 24 (L) hexane;  
 25 (M) ether;  
 26 (N) chloroform; or  
 27 (O) halothane; or  
 28 (3) any other chemical having the property of releasing toxic  
 29 vapors;  
 30 commits inhaling toxic vapors, a Class B misdemeanor.
- 31 SECTION 538. IC 35-47-2-3, AS AMENDED BY P.L.13-2023,  
 32 SECTION 1, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 33 JULY 1, 2024]: Sec. 3. (a) A person who is at least eighteen (18) years  
 34 of age and is not otherwise prohibited from carrying or possessing a  
 35 handgun under state or federal law is not required to obtain or possess  
 36 a license or permit from the state to carry a handgun in Indiana. A  
 37 **resident of this state person** who wishes to carry a firearm in another  
 38 state under a reciprocity agreement entered into by this state and  
 39 another state may obtain a license to carry a handgun in Indiana under  
 40 this chapter by applying **as follows**:  
 41 (1) **If the applicant is a resident of this state:**  
 42 (A) to the chief of police or corresponding law enforcement



1 officer of the municipality in which the applicant resides; **or**  
 2 ~~(2)~~ **(B)** if that municipality has no such officer, or if the  
 3 applicant does not reside in a municipality, to the sheriff of the  
 4 county in which the applicant resides after the applicant has  
 5 obtained an application form prescribed by the superintendent.  
 6 **or**  
 7 ~~(2)~~ **(2)** If the applicant is a resident of another state and has a  
 8 regular place of business or employment in Indiana, to the sheriff  
 9 of the county in which the applicant has a regular place of  
 10 business or employment.  
 11 The superintendent and local law enforcement agencies shall allow an  
 12 applicant desiring to obtain or renew a license to carry a handgun to  
 13 submit an application electronically under this chapter if funds are  
 14 available to establish and maintain an electronic application system.  
 15 (b) This subsection applies before July 1, 2020. The law  
 16 enforcement agency which accepts an application for a handgun license  
 17 shall collect the following application fees:  
 18 (1) From a person applying for a four (4) year handgun license, a  
 19 ten dollar (\$10) application fee, five dollars (\$5) of which shall be  
 20 refunded if the license is not issued.  
 21 (2) From a person applying for a lifetime handgun license who  
 22 does not currently possess a valid Indiana handgun license, a fifty  
 23 dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
 24 refunded if the license is not issued.  
 25 (3) From a person applying for a lifetime handgun license who  
 26 currently possesses a valid Indiana handgun license, a forty dollar  
 27 (\$40) application fee, thirty dollars (\$30) of which shall be  
 28 refunded if the license is not issued.  
 29 Except as provided in subsection (j), the fee shall be deposited into the  
 30 law enforcement agency's firearms training fund or other appropriate  
 31 training activities fund and used by the agency to train law enforcement  
 32 officers in the proper use of firearms or in other law enforcement  
 33 duties, or to purchase firearms, firearm related equipment, or body  
 34 armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers  
 35 employed by the law enforcement agency. The state board of accounts  
 36 shall establish rules for the proper accounting and expenditure of funds  
 37 collected under this subsection.  
 38 (c) This subsection applies after June 30, 2020, and before July 1,  
 39 2021. The law enforcement agency which accepts an application for a  
 40 handgun license shall not collect a fee from a person applying for a five  
 41 (5) year handgun license and shall collect the following application  
 42 fees:



1 (1) From a person applying for a lifetime handgun license who  
2 does not currently possess a valid Indiana handgun license, a fifty  
3 dollar (\$50) application fee, thirty dollars (\$30) of which shall be  
4 refunded if the license is not issued.

5 (2) From a person applying for a lifetime handgun license who  
6 currently possesses a valid Indiana handgun license, a forty dollar  
7 (\$40) application fee, thirty dollars (\$30) of which shall be  
8 refunded if the license is not issued.

9 Except as provided in subsection (j), the fee shall be deposited into the  
10 law enforcement agency's firearms training fund or other appropriate  
11 training activities fund and used by the agency to train law enforcement  
12 officers in the proper use of firearms or in other law enforcement  
13 duties, or to purchase firearms, firearm related equipment, or body  
14 armor (as defined in IC 35-47-5-13(a)) for the law enforcement officers  
15 employed by the law enforcement agency. The state board of accounts  
16 shall establish rules for the proper accounting and expenditure of funds  
17 collected under this subsection.

18 (d) This subsection applies after June 30, 2021. The law  
19 enforcement agency which accepts an application for a handgun license  
20 shall not collect a fee from a person applying for a handgun license.

21 (e) The officer to whom the application is made shall ascertain the  
22 applicant's name, full address, length of residence in the community,  
23 whether the applicant's residence is located within the limits of any city  
24 or town, the applicant's occupation, place of business or employment,  
25 criminal record, if any, and convictions (minor traffic offenses  
26 excepted), age, race, sex, nationality, date of birth, citizenship, height,  
27 weight, build, color of hair, color of eyes, scars and marks, whether the  
28 applicant has previously held an Indiana license to carry a handgun  
29 and, if so, the serial number of the license and year issued, whether the  
30 applicant's license has ever been suspended or revoked, and if so, the  
31 year and reason for the suspension or revocation, and the applicant's  
32 reason for desiring a license. If the applicant is not a United States  
33 citizen, the officer to whom the application is made shall ascertain the  
34 applicant's country of citizenship, place of birth, and any alien or  
35 admission number issued by the United States Citizenship and  
36 Immigration Services or United States Customs and Border Protection  
37 or any successor agency as applicable. The officer to whom the  
38 application is made shall conduct an investigation into the applicant's  
39 official records and verify thereby the applicant's character and  
40 reputation, and shall in addition verify for accuracy the information  
41 contained in the application, and shall forward this information  
42 together with the officer's recommendation for approval or disapproval



1 and one (1) set of legible and classifiable fingerprints of the applicant  
 2 to the superintendent. An investigation conducted under this section  
 3 must include the consulting of available local, state, and federal  
 4 criminal history data banks, including the National Instant Criminal  
 5 Background Check System (NICS), to determine whether possession  
 6 of a firearm by an applicant would be a violation of state or federal law.

7 (f) The superintendent may make whatever further investigation the  
 8 superintendent deems necessary. Whenever disapproval is  
 9 recommended, the officer to whom the application is made shall  
 10 provide the superintendent and the applicant with the officer's complete  
 11 and specific reasons, in writing, for the recommendation of  
 12 disapproval.

13 (g) If it appears to the superintendent that the applicant:

- 14 (1) has a proper reason for receiving a license to carry a handgun;
- 15 (2) is of good character and reputation;
- 16 (3) is a proper person to be licensed; and
- 17 (4) is:
  - 18 (A) a citizen of the United States; or
  - 19 (B) not a citizen of the United States but is allowed to carry a  
 20 firearm in the United States under federal law;

21 the superintendent shall issue to the applicant a license to carry a  
 22 handgun in Indiana. The original license shall be delivered to the  
 23 licensee. A copy shall be delivered to the officer to whom the  
 24 application for license was made. A copy shall be retained by the  
 25 superintendent for at least five (5) years in the case of a five (5) year  
 26 license. The superintendent may adopt guidelines to establish a records  
 27 retention policy for a lifetime license. A five (5) year license shall be  
 28 valid for a period of five (5) years from the date of issue. A lifetime  
 29 license is valid for the life of the individual receiving the license. The  
 30 license of police officers, sheriffs or their deputies, and law  
 31 enforcement officers of the United States government who have twenty  
 32 (20) or more years of service shall be valid for the life of these  
 33 individuals. However, a lifetime license is automatically revoked if the  
 34 license holder does not remain a proper person.

35 (h) At the time a license is issued and delivered to a licensee under  
 36 subsection (g), the superintendent shall include with the license  
 37 information concerning firearms safety rules that:

- 38 (1) neither opposes nor supports an individual's right to bear  
 39 arms; and
- 40 (2) is:
  - 41 (A) recommended by a nonprofit educational organization that  
 42 is dedicated to providing education on safe handling and use



- 1 of firearms;  
 2 (B) prepared by the state police department; and  
 3 (C) approved by the superintendent.
- 4 The superintendent may not deny a license under this section because  
 5 the information required under this subsection is unavailable at the  
 6 time the superintendent would otherwise issue a license. The state  
 7 police department may accept private donations or grants to defray the  
 8 cost of printing and mailing the information required under this  
 9 subsection.
- 10 (i) A license to carry a handgun shall not be issued to any person  
 11 who:
- 12 (1) has been convicted of a felony;
  - 13 (2) has had a license to carry a handgun suspended, unless the  
 14 person's license has been reinstated;
  - 15 (3) is under eighteen (18) years of age;
  - 16 (4) is under twenty-three (23) years of age if the person has been  
 17 adjudicated a delinquent child for an act that would be a felony if  
 18 committed by an adult;
  - 19 (5) has been arrested for a Class A or Class B felony for an  
 20 offense committed before July 1, 2014, for a Level 1, Level 2,  
 21 Level 3, or Level 4 felony for an offense committed after June 30,  
 22 2014, or any other felony that was committed while armed with  
 23 a deadly weapon or that involved the use of violence, if a court  
 24 has found probable cause to believe that the person committed the  
 25 offense charged;
  - 26 (6) is prohibited by federal law from possessing or receiving  
 27 firearms under 18 U.S.C. 922(g); or
  - 28 (7) is described in ~~IC 35-47-2-1.5~~; **section 1.5 of this chapter**,  
 29 unless exempted by ~~IC 35-47-2-1.5~~; **section 1.5 of this chapter**.
- 30 In the case of an arrest under subdivision (5), a license to carry a  
 31 handgun may be issued to a person who has been acquitted of the  
 32 specific offense charged or if the charges for the specific offense are  
 33 dismissed. The superintendent shall prescribe all forms to be used in  
 34 connection with the administration of this chapter.
- 35 (j) If the law enforcement agency that charges a fee under  
 36 subsection (b) or (c) is a city or town law enforcement agency, the fee  
 37 shall be deposited in the law enforcement continuing education fund  
 38 established under IC 5-2-8-2.
- 39 (k) If a person who holds a valid license to carry a handgun issued  
 40 under this chapter:
- 41 (1) changes the person's name;
  - 42 (2) changes the person's address; or



- 1 (3) experiences a change, including an arrest or a conviction, that  
 2 may affect the person's status as a proper person (as defined in  
 3 IC 35-47-1-7) or otherwise disqualify the person from holding a  
 4 license;  
 5 the person shall, not later than thirty (30) days after the date of a  
 6 change described under subdivision (3), and not later than sixty (60)  
 7 days after the date of the change described under subdivision (1) or (2),  
 8 notify the superintendent, in writing, of the event described under  
 9 subdivision (3) or, in the case of a change under subdivision (1) or (2),  
 10 the person's new name or new address.
- 11 (l) The state police shall indicate on the form for a license to carry  
 12 a handgun the notification requirements of subsection (k).
- 13 (m) The state police department shall adopt rules under IC 4-22-2  
 14 to implement an electronic application system under subsection (a).  
 15 Rules adopted under this section must require the superintendent to  
 16 keep on file one (1) set of classifiable and legible fingerprints from  
 17 every person who has received a license to carry a handgun so that a  
 18 person who applies to renew a license will not be required to submit an  
 19 additional set of fingerprints.
- 20 (n) Except as provided in subsection (o), for purposes of  
 21 IC 5-14-3-4(a)(1), the following information is confidential, may not  
 22 be published, and is not open to public inspection:
- 23 (1) Information submitted by a person under this section to:  
 24 (A) obtain; or  
 25 (B) renew;  
 26 a license to carry a handgun.
- 27 (2) Information obtained by a federal, state, or local government  
 28 entity in the course of an investigation concerning a person who  
 29 applies to:  
 30 (A) obtain; or  
 31 (B) renew;  
 32 a license to carry a handgun issued under this chapter.
- 33 (3) The name, address, and any other information that may be  
 34 used to identify a person who holds a license to carry a handgun  
 35 issued under this chapter.
- 36 (o) Notwithstanding subsection (n):  
 37 (1) any information concerning an applicant for or a person who  
 38 holds a license to carry a handgun issued under this chapter may  
 39 be released to a:  
 40 (A) state or local government entity:  
 41 (i) for law enforcement purposes; or  
 42 (ii) to determine the validity of a license to carry a handgun;



1 or  
2 (B) federal government entity for the purpose of a single entry  
3 query of an applicant or license holder who is:  
4 (i) a subject of interest in an active criminal investigation; or  
5 (ii) arrested for a crime; and  
6 (2) general information concerning the issuance of licenses to  
7 carry handguns in Indiana may be released to a person conducting  
8 journalistic or academic research, but only if all personal  
9 information that could disclose the identity of any person who  
10 holds a license to carry a handgun issued under this chapter has  
11 been removed from the general information.  
12 (p) A person who holds a valid license to carry a handgun under this  
13 chapter is licensed to carry a handgun in Indiana.  
14 (q) A person who knowingly or intentionally violates this section  
15 commits a Class B misdemeanor.  
16 SECTION 539. IC 35-47-2-4, AS AMENDED BY P.L.175-2022,  
17 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
18 JULY 1, 2024]: Sec. 4. (a) Licenses to carry handguns issued under  
19 section 3 of this chapter are valid for:  
20 (1) five (5) years from the date of issue in the case of a five (5)  
21 year license; or  
22 (2) the life of the individual receiving the license in the case of a  
23 lifetime license.  
24 (b) There is no fee for a license to carry a handgun. The  
25 superintendent shall charge a twenty dollar (\$20) fee for the issuance  
26 of a duplicate license to replace a lost or damaged license. This fee  
27 shall be deposited in accordance with subsection (c).  
28 (c) Fees collected under this section shall be deposited in the state  
29 general fund.  
30 (d) The superintendent may not issue a lifetime license to a person  
31 who is a resident of another state. The superintendent may issue a five  
32 (5) year license to a person who is a resident of another state and who  
33 has a regular place of business or employment in Indiana as described  
34 in ~~section 3(a)(3)~~ **section 3(a)(2)** of this chapter.  
35 (e) A person who knowingly or intentionally violates this section  
36 commits a Class B misdemeanor.  
37 SECTION 540. IC 35-52-23-4.5 IS REPEALED [EFFECTIVE  
38 JULY 1, 2024]. ~~Sec. 4.5. IC 23-4-1-59 defines a crime concerning false~~  
39 ~~documents.~~  
40 SECTION 541. IC 36-1-7-10 IS AMENDED TO READ AS  
41 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 10. Before it takes  
42 effect, an agreement under section 9 of this chapter must be:





- 1 (1) approved by the fiscal body of each party;
- 2 (2) recorded with the county recorder;
- 3 (3) filed with the executive of the municipality and the auditor of
- 4 the county; and
- 5 (4) filed with the ~~auditor of state~~ **comptroller**.

6 SECTION 542. IC 36-1-9.5-54 IS AMENDED TO READ AS  
 7 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 54. (a) An entity may  
 8 allow the department of state revenue access to the name of each  
 9 person who is either:

- 10 (1) bidding on a contract to be awarded under this chapter; or
- 11 (2) a contractor or a subcontractor under this chapter.
- 12 (b) If an entity is notified by the department of state revenue that a
- 13 bidder is on the most recent tax warrant list, the entity may not award
- 14 a contract to that bidder until:
- 15 (1) the bidder provides to the entity a statement from the
- 16 department of state revenue that the bidder's delinquent tax
- 17 liability has been satisfied; or
- 18 (2) the entity receives a notice from the commissioner of the
- 19 department of state revenue under IC 6-8.1-8-2(k).
- 20 (c) The department of state revenue may notify:
- 21 (1) the entity; and
- 22 (2) the ~~auditor of state~~ **comptroller**;

23 that a contractor or subcontractor under this chapter is on the most  
 24 recent tax warrant list, including the amount that the person owes in  
 25 delinquent taxes. The ~~auditor of state~~ **comptroller** shall deduct from  
 26 the contractor's or subcontractor's payment the amount owed in  
 27 delinquent taxes. The ~~auditor of state~~ **comptroller** shall remit this  
 28 amount to the department of state revenue and pay the remaining  
 29 balance to the contractor or subcontractor.

30 SECTION 543. IC 36-1-19-2, AS ADDED BY P.L.2-2007,  
 31 SECTION 382, IS AMENDED TO READ AS FOLLOWS  
 32 [EFFECTIVE JULY 1, 2024]: Sec. 2. At the time the county auditor of  
 33 Knox County makes the county auditor's regular semiannual settlement  
 34 with the proper fiduciary officer of Vincennes University for the  
 35 proceeds of the special tax levy that may be then due Vincennes  
 36 University under this chapter, the county auditor shall also forward to  
 37 the ~~auditor of state~~ **comptroller** a certificate showing:

- 38 (1) the total valuation of the taxable property of Knox County;
- 39 (2) the special tax rate established by the county council for the
- 40 support of Vincennes University for the current year; and
- 41 (3) the total amount paid on behalf of Knox County as public aid
- 42 to Vincennes University at the semiannual settlement.



1 Semiannually upon receipt of the certificate, the ~~auditor~~ of state  
 2 **comptroller** shall promptly draw and forward to Vincennes University  
 3 a warrant on the treasurer of state in double the amount shown by the  
 4 certificate of the Knox County auditor to have been paid as public aid  
 5 to Vincennes University at the semiannual settlement. The warrant  
 6 must be charged to and paid out of the state general fund.

7 SECTION 544. IC 36-1-20-4.1, AS AMENDED BY P.L.56-2023,  
 8 SECTION 329, AND AS AMENDED BY P.L.236-2023, SECTION  
 9 163, IS CORRECTED AND AMENDED TO READ AS FOLLOWS  
 10 [EFFECTIVE JULY 1, 2024]: Sec. 4.1. (a) This section does not apply  
 11 to a political subdivision with a rental registration or inspection  
 12 program created before July 1, 1984. This section does not apply to a  
 13 manufactured housing community or mobile home community that is  
 14 licensed, permitted, and inspected by the *state Indiana* department of  
 15 health.

16 (b) Except as provided in subsection (c), this chapter does not  
 17 prohibit a political subdivision from establishing and enforcing a  
 18 program for inspecting rental units.

19 (c) Except as provided in subsection (d), after June 30, 2014, a  
 20 political subdivision may not inspect a rental unit or impose a fee  
 21 pertaining to the inspection of a rental unit, if the rental unit satisfies  
 22 all of the following:

23 (1) The rental unit is:

24 (A) managed by; or

25 (B) part of a rental unit community that is managed by;  
 26 a professional real estate manager.

27 (2) During the previous twelve (12) months, the rental unit has  
 28 been inspected or is part of a rental unit community that has been  
 29 inspected by either of the following:

30 (A) By or for:

- 31 (i) the United States Department of Housing and Urban  
 32 Development, the Indiana housing and community  
 33 development authority, or another federal or state agency; or  
 34 (ii) a financial institution or insurance company authorized  
 35 to do business in Indiana.

36 (B) By an inspector who:

- 37 (i) is a registered architect;  
 38 (ii) is a professional engineer; or  
 39 (iii) satisfies qualifications for an inspector of rental units  
 40 prescribed by the political subdivision.

41 The inspector may not be an employee of the owner or  
 42 landlord.



1 (3) A written inspection report of the inspection under subdivision  
 2 (2) has been issued to the owner or landlord of the rental unit or  
 3 rental unit community (as applicable) that verifies that the rental  
 4 unit or *a random sample of the rental unit community, if the*  
 5 *sample size complies with the United States Department of*  
 6 *Housing and Urban Development's (HUD) rules for sample size*  
 7 *on inspection, is safe and habitable with respect to:*

- 8 (A) electrical supply and electrical systems;  
 9 (B) plumbing and plumbing systems;  
 10 (C) water supply, including hot water;  
 11 (D) heating, ventilation, and air conditioning equipment and  
 12 systems;  
 13 (E) bathroom and toilet facilities;  
 14 (F) doors, windows, stairways, and hallways;  
 15 (G) functioning smoke detectors; and  
 16 (H) the structure in which a rental unit is located.

17 A political subdivision may not add to the requirements of this  
 18 subdivision.

19 (4) The inspection report issued under subdivision (3) is delivered  
 20 to the political subdivision on or before the due date set by the  
 21 political subdivision.

22 (d) This subsection applies to all rental units, including a rental unit  
 23 that meets the requirements for an exemption under subsection (c). A  
 24 political subdivision may inspect a rental unit, if the political  
 25 subdivision:

- 26 (1) has reason to believe; or  
 27 (2) receives a complaint;

28 that the rental unit does not comply with applicable code requirements.  
 29 However, in the case of a rental unit that meets the requirements for an  
 30 exemption under subsection (c), the political subdivision may not  
 31 impose a fee pertaining to the inspection of the rental unit. If an  
 32 inspection of a rental unit reveals a violation of applicable code  
 33 requirements, the owner of the rental unit may be subject to a penalty  
 34 as provided in section 6 of this chapter.

35 (e) This subsection applies only to a rental unit that meets the  
 36 requirements for an exemption under subsection (c). If the inspection  
 37 report for the rental unit or *a sample of the rental unit community* is  
 38 prepared by or for the United States Department of Housing and Urban  
 39 Development, the inspection report is valid for purposes of maintaining  
 40 the exemption under subsection (c) until:

- 41 (1) the date specified in the inspection report; or  
 42 (2) thirty-six (36) months after the date of the inspection report;



- 1 whichever is earlier.
- 2 SECTION 545. IC 36-2-14-5.3, AS ADDED BY P.L.73-2023,  
 3 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 4 JULY 1, 2024]: Sec. 5.3. (a) Notwithstanding IC 5-15-5.1, IC 5-15-6,  
 5 or any rule, standard, or retention schedule adopted under IC 5-15-5.1  
 6 or IC 5-15-6, a coroner may do the following:
- 7 (1) Determine the materials, processes, and standards used to:
    - 8 (A) correctly and accurately reproduce an original record  
 9 (including producing an electronic record); and
    - 10 (B) store a reproduction of an original record (including using  
 11 cloud based document storage);
  - 12 of the office of the coroner.
  - 13 (2) At the time determined by the coroner, destroy or transfer an  
 14 original record to the Indiana state archives after the coroner  
 15 reproduces the record in accordance with the determination under  
 16 subdivision (1).
  - 17 (b) This subsection applies to records concerning a death that is the  
 18 subject of a criminal investigation or proceeding. Notwithstanding any  
 19 other provision of this section, a coroner shall retain the original record  
 20 of the following until final disposition of all appeals:
    - 21 (1) Coroner's verdict and written report.
    - 22 (2) Coroner's report containing the identification of the deceased,  
 23 time and date of death, **and** officers and officials present.
    - 24 (3) Coroner's autopsy report, including the written document of  
 25 the complete autopsy, ~~photos~~, **photographs**, video recordings,  
 26 audio recordings, any health records, and the pathologist's finding,  
 27 produced by the pathologist.
    - 28 (4) Scene photographs.
    - 29 (5) Toxicology report.
    - 30 (6) Evidence generated by the coroner's office, including DNA  
 31 stain card and suicide notes.
    - 32 (7) Investigative report or investigative notes.
    - 33 (8) Coroner's release for cremation.
    - 34 (9) Chain of custody and property release form.
    - 35 (10) Clothing and personal property form.
  - 36 (c) Copies, recreations, or reproductions made under subsection (a):
    - 37 (1) shall have the same force and effect at law as the original  
 38 record destroyed under subsection (a)(2); and
    - 39 (2) shall be received as evidence in any court where the original  
 40 record could have been so introduced;
    - 41 if the **copies**, recreations, ~~copies~~, or reproductions are properly certified  
 42 as to authenticity and accuracy by the coroner.



1 (d) A coroner who destroys an original record in accordance with  
 2 the authority of the coroner under this section is immune from liability  
 3 under IC 5-15-6-8.

4 SECTION 546. IC 36-7-2-12, AS AMENDED BY P.L.137-2023,  
 5 SECTION 13, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 6 JULY 1, 2024]: Sec. 12. (a) The definitions in IC 16-41-27 apply  
 7 throughout this section.

8 (b) Unless required under IC 36-7-2-9 and ~~and~~ except as provided  
 9 in IC 36-7-4-1106(d), IC 36-7-4-1106(e), and IC 36-7-4-1106(f), a unit  
 10 may not adopt, impose, or enforce a regulation that:

11 (1) mandates size requirements for or that is based on the age of,  
 12 a mobile home, a manufactured home or an industrialized  
 13 residential structure that will be installed in a mobile home  
 14 community licensed under IC 16-41-27; or

15 (2) is based on the age of a mobile home, a manufactured home,  
 16 or an industrialized residential structure that will be installed on  
 17 other private property;

18 regardless of whether the mobile home community or other private  
 19 property, in whole or in part constitutes a conforming structure or use  
 20 or a legal, nonconforming structure or use.

21 (c) Nothing in this section shall be construed to prohibit a unit from  
 22 adopting or enforcing a requirement of a regulation related to:

23 (1) transportation;

24 (2) water and sewer service; or

25 (3) another requirement concerning the use or development of  
 26 land.

27 (d) Unless required under IC 36-7-2-9, after March 14, 2022:

28 (1) a unit may not:

29 (A) adopt or impose a regulation that violates, or that includes  
 30 a provision that violates, subsection (b);

31 (B) amend a regulation so that the regulation, after its  
 32 amendment, includes a provision that violates subsection (b),  
 33 regardless of when the regulation was originally adopted or  
 34 imposed; or

35 (C) enforce a provision in a regulation adopted or imposed by  
 36 the unit if the provision violates subsection (b), regardless of  
 37 when the regulation or provision was originally adopted or  
 38 imposed; and

39 (2) any provision that:

40 (A) is included in a regulation adopted or imposed by a unit;  
 41 and

42 (B) violates subsection (b);



1 is void and unenforceable regardless of when the regulation or  
2 provision was originally adopted or imposed.

3 SECTION 547. IC 36-7-15.1-64, AS ADDED BY P.L.126-2023,  
4 SECTION 4, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
5 JULY 1, 2024]: Sec. 64. (a) The commission may establish a  
6 residential housing development program by resolution for the  
7 construction of new residential housing or the renovation of existing  
8 residential housing if the average of new, single family residential  
9 houses constructed within the consolidated city during each of the  
10 preceding three (3) years is less than one percent (1%) of the total  
11 number of single family residential houses located within the  
12 consolidated city on January 1 of the year in which the resolution is  
13 adopted. The department of local government finance, in cooperation  
14 with the appropriate agency of the consolidated city, shall determine  
15 whether the consolidated city meets the requirements to establish a  
16 program under this subsection.

17 (b) A residential housing development program, which may include  
18 any relevant elements the commission considers appropriate, may be  
19 adopted **by resolution** as part of a redevelopment plan or an  
20 amendment to a redevelopment plan and must establish an allocation  
21 area for purposes of sections 26 and 35 of this chapter for the  
22 accomplishment of the program.

23 (c) The notice and hearing provisions of sections 10 and 10.5 of this  
24 chapter, including notice under section 10(c) of this chapter to a taxing  
25 unit that is wholly or partly located within an allocation area, apply to  
26 the resolution adopted under subsection (b). Judicial review of the  
27 resolution may be made under section 11 of this chapter.

28 (d) Before formal submission of a residential housing development  
29 program to the commission, the department shall:

30 (1) consult with persons interested in or affected by the proposed  
31 program;

32 (2) provide the affected neighborhood associations, residents, and  
33 township assessors with an adequate opportunity to participate in  
34 an advisory role in planning, implementing, and evaluating the  
35 proposed program; and

36 (3) hold public meetings in the affected neighborhoods to obtain  
37 the views of the affected neighborhood associations and residents.

38 (e) A residential housing development program established under  
39 this section must terminate not later than twenty (20) years after the  
40 date the program is established under subsection (a).

41 (f) The consolidated city may request from the department of local  
42 government finance a report, if it exists, describing the effect of current



1 assessed value allocated to the tax increment financing allocation areas  
 2 on the amount of the tax levy or proceeds and the credit for excessive  
 3 property taxes under IC 6-1.1-20.6 for the taxing units within the  
 4 boundaries of the residential housing development program.

5 SECTION 548. IC 36-7-26-23, AS AMENDED BY P.L.261-2013,  
 6 SECTION 43, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 7 JULY 1, 2024]: Sec. 23. (a) Before the first business day in October of  
 8 each year, the board shall require the department to calculate the net  
 9 increment for the preceding state fiscal year. The department shall  
 10 transmit to the board a statement as to the net increment in sufficient  
 11 time to permit the board to review the calculation and permit the  
 12 transfers required by this section to be made on a timely basis.  
 13 Taxpayers operating in the district shall report annually, in the manner  
 14 and in the form prescribed by the department, information that the  
 15 department determines necessary to calculate the net increment. A  
 16 taxpayer operating in the district that files a consolidated tax return  
 17 with the department also shall file annually an informational return  
 18 with the department for each business location of the taxpayer within  
 19 the district. If a taxpayer fails to report the information required by this  
 20 section or file an informational return required by this section, the  
 21 department shall use the best information available in calculating the  
 22 net increment.

23 (b) There is established a sales tax increment financing fund to be  
 24 administered by the treasurer of state. The fund is comprised of two (2)  
 25 accounts called the net increment account and the credit account.

26 (c) On the first business day in October of each year, that portion of  
 27 the net increment calculated under subsection (a) that is needed:

28 (1) to pay debt service on the bonds issued under section 24 of  
 29 this chapter or to pay lease rentals under section 24 of this  
 30 chapter; and

31 (2) to establish and maintain a debt service reserve established by  
 32 the commission or by a lessor that provides local public  
 33 improvements to the commission;

34 shall be transferred to and deposited in the fund and credited to the net  
 35 increment account. Money credited to the net increment account is  
 36 pledged to the purposes described in subdivisions (1) and (2), subject  
 37 to the other provisions of this chapter.

38 (d) On the first business day of October in each year, the remainder  
 39 of:

40 (1) eighty percent (80%) of the gross increment; minus

41 (2) the amount credited to the net increment account on the same  
 42 date;



1 shall be transferred and credited to the credit account.

2 (e) The remainder of:

3 (1) the gross increment; minus

4 (2) the amounts credited to the net increment account and the  
5 credit account;

6 shall be deposited by the ~~auditor of state~~ **comptroller** as other gross  
7 retail and use taxes are deposited.

8 (f) A city described in section 1(2), 1(3), or 1(4) of this chapter may  
9 receive not more than fifty percent (50%) of the net increment each  
10 year. During the time a district exists in a city described in section 1(3)  
11 or 1(4) of this chapter, not more than a total of one million dollars  
12 (\$1,000,000) of net increment may be paid to the city described in  
13 section 1(3) or 1(4) of this chapter. During each year that a district  
14 exists in a city described in section 1(2) of this chapter, not more than  
15 one million dollars (\$1,000,000) of net increment may be paid to the  
16 city described in section 1(2) of this chapter.

17 (g) The ~~auditor of state~~ **comptroller** shall disburse all money in the  
18 fund that is credited to the net increment account to the commission in  
19 equal semiannual installments on November 30 and May 31 of each  
20 year.

21 SECTION 549. IC 36-7-26-24 IS AMENDED TO READ AS  
22 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 24. (a) The commission  
23 may issue bonds, payable in whole or in part, from money distributed  
24 from the fund to the commission, to finance a local public improvement  
25 under IC 36-7-14-25.1 or may make lease rental payments for a local  
26 public improvement under IC 36-7-14-25.2 and IC 36-7-14-25.3. The  
27 term of any bonds issued under this section may not exceed twenty (20)  
28 years, nor may the term of any lease agreement entered into under this  
29 section exceed twenty (20) years. The commission shall transmit to the  
30 board a transcript of the proceedings with respect to the issuance of the  
31 bonds or the execution and delivery of a lease agreement as  
32 contemplated by this section. The transcript must include a debt service  
33 or lease rental schedule setting forth all payments required in  
34 connection with the bonds or the lease rentals.

35 (b) On January 15 of each year, the commission shall remit to the  
36 treasurer of state the money disbursed from the fund that is credited to  
37 the net increment account that exceeds the amount needed to pay debt  
38 service or lease rentals and to establish and maintain a debt service  
39 reserve under this chapter in the prior year and before May 31 of that  
40 year. Amounts remitted under this subsection shall be deposited by the  
41 ~~auditor of state~~ **comptroller** as other gross retail and use taxes are  
42 deposited.

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- 1 (c) The commission in a city described in section 1(2) of this
- 2 chapter may distribute money from the fund only for the following:
- 3 (1) Road, interchange, and right-of-way improvements.
- 4 (2) Acquisition costs of a commercial retail facility and for real
- 5 property acquisition costs in furtherance of the road, interchange,
- 6 and right-of-way improvements.
- 7 (3) Demolition of commercial property and any related expenses
- 8 incurred before or after the demolition of the commercial
- 9 property.
- 10 (4) For physical improvements or alterations of property that
- 11 enhance the commercial viability of the district.
- 12 (d) The commission in a city described in section 1(3) of this
- 13 chapter may distribute money from the fund only for the following
- 14 purposes:
- 15 (1) For road, interchange, and right-of-way improvements and for
- 16 real property acquisition costs in furtherance of the road,
- 17 interchange, and right-of-way improvements.
- 18 (2) For the demolition of commercial property and any related
- 19 expenses incurred before or after the demolition of the
- 20 commercial property.
- 21 (e) The commission in a city described in section 1(4) of this
- 22 chapter may distribute money from the fund only for the following
- 23 purposes:
- 24 (1) For:
- 25 (A) the acquisition, demolition, and renovation of property;
- 26 and
- 27 (B) site preparation and financing;
- 28 related to the development of housing in the district.
- 29 (2) For physical improvements or alterations of property that
- 30 enhance the commercial viability of the district.
- 31 SECTION 550. IC 36-7-27-13, AS AMENDED BY P.L.85-2017,
- 32 SECTION 124, IS AMENDED TO READ AS FOLLOWS
- 33 [EFFECTIVE JULY 1, 2024]: Sec. 13. (a) The treasurer of state shall
- 34 establish an incremental income tax financing fund for the county. The
- 35 fund shall be administered by the treasurer of state. Money in the fund
- 36 does not revert to the state general fund at the end of a state fiscal year.
- 37 (b) Before July 2 of each calendar year, the department, after
- 38 reviewing the recommendation of the budget agency, shall estimate and
- 39 certify to the county auditor the amount of incremental income tax for
- 40 the tax areas in the county that will be collected from that county
- 41 during the twelve (12) month period beginning July 1 of that calendar
- 42 year and ending June 30 of the following calendar year. The amount



1 certified shall be deposited into the fund and shall be distributed on the  
2 dates specified in subsection (e) for the following calendar year. The  
3 amount certified may be adjusted under subsection (c) or (d).  
4 Taxpayers operating in the tax area shall report annually, in the manner  
5 and in the form prescribed by the department, information that the  
6 department determines necessary to calculate the incremental income  
7 tax amount. A taxpayer operating in the tax area that files a  
8 consolidated tax return with the department also shall file annually an  
9 informational return with the department for each business location of  
10 the taxpayer within the tax area. If a taxpayer fails to report the  
11 information required by this section, the department shall use the best  
12 information available in calculating the amount of incremental income  
13 taxes.

14 (c) The department may certify to the county an amount that is  
15 greater than the estimated twelve (12) month incremental income tax  
16 collection if the department, after reviewing the recommendation of the  
17 budget agency, determines that there will be a greater amount of  
18 incremental income tax available for distribution from the fund.

19 (d) The department may certify an amount less than the estimated  
20 twelve (12) month incremental income tax collection if the department,  
21 after reviewing the recommendation of the budget agency, determines  
22 that a part of those collections need to be distributed during the current  
23 calendar year so that the county will receive its full certified amount for  
24 the current calendar year.

25 (e) The ~~auditor~~ of state **comptroller** shall disburse the certified  
26 amount to the commission in equal semiannual installments on May 31  
27 and November 30 of each year.

28 (f) Money in the fund may be pledged by the commission to the  
29 following purposes:

30 (1) To pay debt service on the bonds issued under section 14 of  
31 this chapter.

32 (2) To pay lease rentals under section 14 of this chapter.

33 (3) To establish and maintain a debt service reserve established  
34 by the commission or by a lessor that provides local public  
35 improvements to the commission.

36 (g) When money in the fund is sufficient when combined with other  
37 sources of payment to pay all outstanding principal and interest or lease  
38 rentals to the date on which the obligations can be redeemed on  
39 obligations of the commission for a local public improvement in the  
40 county, no additional incremental income tax for that project shall be  
41 deposited in the fund and covered local income taxes shall be  
42 distributed as provided in IC 6-3.6-9.



1 SECTION 551. IC 36-7-31-20, AS AMENDED BY  
 2 P.L.182-2009(ss), SECTION 418, IS AMENDED TO READ AS  
 3 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 20. All distributions  
 4 from the professional sports development area fund or the sports and  
 5 convention facilities operating fund for the county shall be made by  
 6 warrants issued by the ~~auditor of state~~ **comptroller** to the treasurer of  
 7 state ordering those payments to the capital improvement board.

8 SECTION 552. IC 36-7-31.3-18 IS AMENDED TO READ AS  
 9 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 18. All distributions  
 10 from the professional sports and convention development area fund for  
 11 the county shall be made by warrants issued by the ~~auditor of state~~  
 12 **comptroller** to the treasurer of state ordering those payments to the  
 13 county treasurer.

14 SECTION 553. IC 36-7-31.5-13, AS ADDED BY P.L.109-2019,  
 15 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 16 JULY 1, 2024]: Sec. 13. The ~~auditor of state~~ **comptroller**, in  
 17 cooperation with the department, shall notify the county auditor of the  
 18 amount of taxes to be distributed to the capital improvement board.

19 SECTION 554. IC 36-7-31.5-14, AS ADDED BY P.L.109-2019,  
 20 SECTION 16, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 21 JULY 1, 2024]: Sec. 14. All distributions from the additional  
 22 professional sports development area fund for the county shall be made  
 23 by warrants issued by the ~~auditor of state~~ **comptroller** to the treasurer  
 24 of state ordering those payments to the capital improvement board.

25 SECTION 555. IC 36-7-40-4, AS ADDED BY P.L.201-2023,  
 26 SECTION 279, IS AMENDED TO READ AS FOLLOWS  
 27 [EFFECTIVE JULY 1, 2024]: Sec. 4. (a) The legislative body of a city  
 28 may adopt an ordinance establishing a special assessment district  
 29 known as the economic enhancement district. The adopting ordinance  
 30 must contain: ~~the following:~~

- 31 (1) the boundaries of the proposed economic enhancement
- 32 district, which may not exceed the boundaries of the Mile Square
- 33 area of the city;
- 34 (2) a finding that the proposed economic enhancement projects
- 35 will provide special benefits to all property owners of the
- 36 economic enhancement district;
- 37 (3) the formula to be used for the assessment of benefits as
- 38 provided in section 6 of this chapter; and
- 39 (4) an expiration date of the economic enhancement district,
- 40 which, subject to subsection (b), may not be later than ten (10)
- 41 years from the date of the adoption of the ordinance.

42 The adopting ordinance must establish an economic enhancement



1 district board.

2 (b) Notwithstanding subsection (a), the termination of the ~~downtown~~  
3 ~~recovery~~ **economic enhancement** district may be extended for a period  
4 of ten (10) additional years if the legislative body adopts an ordinance  
5 and the general assembly enacts legislation to extend the life of the  
6 economic enhancement district.

7 SECTION 556. IC 36-7-40-9, AS ADDED BY P.L.201-2023,  
8 SECTION 279, IS AMENDED TO READ AS FOLLOWS  
9 [EFFECTIVE JULY 1, 2024]: Sec. 9. The board may enter into lease  
10 or contractual agreements, or both, with governmental, not-for-profit,  
11 or other private entities for the purpose of carrying out ~~recovery~~  
12 **economic enhancement** projects.

13 SECTION 557. IC 36-7.5-4-2, AS AMENDED BY P.L.104-2022,  
14 SECTION 199, IS AMENDED TO READ AS FOLLOWS  
15 [EFFECTIVE JULY 1, 2024]: Sec. 2. (a) Except as provided in  
16 subsections (b) and (d), the fiscal officer of each city and county  
17 described in IC 36-7.5-2-3(b) shall each transfer three million five  
18 hundred thousand dollars (\$3,500,000) each year to the development  
19 authority for deposit in the development authority revenue fund  
20 established under section 1 of this chapter. However, if Porter County  
21 ceases to be a member of the development authority and two (2) or  
22 more municipalities in the county have become members of the  
23 development authority as authorized by IC 36-7.5-2-3(h), the transfer  
24 of the local income tax revenue that is dedicated to economic  
25 development purposes that is required to be transferred under  
26 IC 6-3.6-11-6 is the contribution of the municipalities in the county that  
27 have become members of the development authority.

28 (b) This subsection applies only if:

- 29 (1) the fiscal body of the county described in IC 36-7.5-2-3(d) has  
30 adopted an ordinance under IC 36-7.5-2-3(d) providing that the  
31 county is joining the development authority;  
32 (2) the fiscal body of the city described in IC 36-7.5-2-3(d) has  
33 adopted an ordinance under IC 36-7.5-2-3(d) providing that the  
34 city is joining the development authority; and  
35 (3) the county described in IC 36-7.5-2-3(d) is an eligible county  
36 participating in the development authority.

37 The fiscal officer of the county described in IC 36-7.5-2-3(d) shall  
38 transfer two million six hundred twenty-five thousand dollars  
39 (\$2,625,000) each year to the development authority for deposit in the  
40 development authority revenue fund established under section 1 of this  
41 chapter. The fiscal officer of the city described in IC 36-7.5-2-3(d)  
42 shall transfer eight hundred seventy-five thousand dollars (\$875,000)



1 each year to the development authority for deposit in the development  
2 authority revenue fund established under section 1 of this chapter.

3 (c) This subsection does not apply to Lake County, Hammond, Gary,  
4 or East Chicago. The following apply to the remaining transfers  
5 required by subsections (a) and (b):

6 (1) Except for transfers of money described in subdivision (4)(D),  
7 the transfers shall be made without appropriation by the city or  
8 county fiscal body or approval by any other entity.

9 (2) Except as provided in subdivision (3), each fiscal officer shall  
10 transfer eight hundred seventy-five thousand dollars (\$875,000)  
11 to the development authority revenue fund before the last  
12 business day of January, April, July, and October of each year.  
13 Food and beverage tax revenue deposited in the fund under  
14 IC 6-9-36-8 is in addition to the transfers required by this section.

15 (3) The fiscal officer of the county described in IC 36-7.5-2-3(d)  
16 shall transfer six hundred fifty-six thousand two hundred fifty  
17 dollars (\$656,250) to the development authority revenue fund  
18 before the last business day of January, April, July, and October  
19 of each year. The county is not required to make any payments or  
20 transfers to the development authority covering any time before  
21 January 1, 2017. The fiscal officer of a city described in  
22 IC 36-7.5-2-3(d) shall transfer two hundred eighteen thousand  
23 seven hundred fifty dollars (\$218,750) to the development  
24 authority revenue fund before the last business day of January,  
25 April, July, and October of each year. The city is not required to  
26 make any payments or transfers to the development authority  
27 covering any time before January 1, 2017.

28 (4) The transfers shall be made from one (1) or more of the  
29 following:

30 (A) Riverboat admissions tax revenue received by the city or  
31 county, riverboat wagering tax revenue received by the city or  
32 county, or riverboat incentive payments received from a  
33 riverboat licensee by the city or county.

34 (B) Any local income tax revenue that is dedicated to  
35 economic development purposes under IC 6-3.6-6 and  
36 received under IC 6-3.6-9 by the city or county.

37 (C) Any other local revenue other than property tax revenue  
38 received by the city or county.

39 (D) In the case of a county described in IC 36-7.5-2-3(d) or a  
40 city described in IC 36-7.5-2-3(d), any money from the major  
41 moves construction fund that is distributed to the county or  
42 city under IC 8-14-16.



1 (d) This subsection applies only to Lake County, Hammond, Gary,  
 2 and East Chicago. The obligations of each city and the county under  
 3 subsection (a) are satisfied by the distributions made by the ~~auditor of~~  
 4 state **comptroller** on behalf of each unit under IC 4-33-12-8 and  
 5 IC 4-33-13-5(i). However, if the total amount distributed under IC 4-33  
 6 on behalf of a unit with respect to a particular state fiscal year is less  
 7 than the amount required by subsection (a), the fiscal officer of the unit  
 8 shall transfer the amount of the shortfall to the authority from any  
 9 source of revenue available to the unit other than property taxes. The  
 10 ~~auditor of~~ state **comptroller** shall certify the amount of any shortfall to  
 11 the fiscal officer of the unit after making the distribution required by  
 12 IC 4-33-13-5(i) on behalf of the unit with respect to a particular state  
 13 fiscal year.

14 (e) A transfer made on behalf of a county, city, or town under this  
 15 section after December 31, 2018:

16 (1) is considered to be a payment for services provided to  
 17 residents by a rail project as those services are rendered; and

18 (2) does not impair any pledge of revenues under this article  
 19 because a pledge by the development authority of transferred  
 20 revenue under this section to the payment of bonds, leases, or  
 21 obligations under this article or IC 5-1.3:

22 (A) constitutes the obligations of the northwest Indiana  
 23 regional development authority; and

24 (B) does not constitute an indebtedness of a county, city, or  
 25 town described in this section or of the state within the  
 26 meaning or application of any constitutional or statutory  
 27 provision or limitation.

28 (f) Neither the transfer of revenue as provided in this section nor the  
 29 pledge of revenue transferred under this section is an impairment of  
 30 contract within the meaning or application of any constitutional  
 31 provision or limitation because of the following:

32 (1) The statutes governing local taxes, including the transferred  
 33 revenue, have been the subject of legislation annually since 1973,  
 34 and during that time the statutes have been revised, amended,  
 35 expanded, limited, and recodified dozens of times.

36 (2) Owners of bonds, leases, or other obligations to which local  
 37 tax revenues have been pledged recognize that the regulation of  
 38 local taxes has been extensive and consistent.

39 (3) All bonds, leases, or other obligations, due to their essential  
 40 contractual nature, are subject to relevant state and federal law  
 41 that is enacted after the date of a contract.

42 (4) The state of Indiana has a legitimate interest in assisting the



- 1 development authority in financing rail projects.
- 2 (g) All proceedings had and actions described in this section are  
3 valid pledges under IC 5-1-14-4 as of the date of those proceedings or  
4 actions and are hereby legalized and declared valid if taken before  
5 March 15, 2018.
- 6 SECTION 558. IC 36-7.5-4.5-28, AS AMENDED BY  
7 P.L.236-2023, SECTION 196, IS AMENDED TO READ AS  
8 FOLLOWS [EFFECTIVE JULY 1, 2024]: Sec. 28. (a) Not later than  
9 November 30 of the year following the establishment of a district under  
10 this chapter, or November 30, 2024, whichever is later, the department  
11 shall determine the following for that district:
- 12 (1) The state income tax base period amount.
  - 13 (2) The gross retail tax base period amount.
  - 14 (3) The local income tax base period amount.
- 15 (b) Before December 1 of each year, beginning in the year two (2)  
16 years following the establishment of the district under this chapter, the  
17 department shall determine the following for each district for the  
18 preceding calendar year:
- 19 (1) The state income tax increment revenue.
  - 20 (2) The gross retail tax increment revenue.
  - 21 (3) The local income tax increment revenue.
- 22 (c) The department shall notify the budget agency and the  
23 development authority of each base period amount and annually each  
24 increment revenue amount.
- 25 (d) Before December 15 of each calendar year, the department shall  
26 determine and certify to the Indiana finance authority and the  
27 development authority the following:
- 28 (1) The state income tax increment revenue.
  - 29 (2) The gross retail tax increment revenue.
  - 30 (3) The local income tax increment revenue for each district.
  - 31 (4) The extent to which the sum of the state income tax increment  
32 revenue and gross retail tax increment revenue certified under this  
33 subsection for all districts exceeds the sum of the amounts  
34 previously appropriated by the general assembly to the  
35 development authority for rail projects (including any amounts  
36 appropriated for debt service payments made by the Indiana  
37 finance authority for a rail project).
- 38 (e) Beginning in the following calendar year, the ~~auditor of state~~  
39 **comptroller** shall distribute from a district's account within the local  
40 income tax increment fund to the development authority or  
41 redevelopment commission, in the case of a district located in a cash  
42 participant county, on or before March 1, the lesser of:



- 1 (1) the amount of local income tax increment revenue specified  
 2 by the development authority or redevelopment commission; or  
 3 (2) the certified local income tax increment revenue amount for  
 4 that district.

5 (f) The development authority or redevelopment commission shall  
 6 deposit the local income tax increment revenue it receives in the  
 7 appropriate district account in the south shore improvement and  
 8 development fund.

9 (g) Notwithstanding subsection (a), if the department determines  
 10 that an amount determined under section 7, 8, 9, 10, 13, or 14 of this  
 11 chapter is in error, the department shall redetermine any erroneous  
 12 amounts and notify the budget agency and development authority of  
 13 any redetermination. If the department determines that the  
 14 redetermination of an amount affects incremental tax amounts  
 15 determined under subsection (b), the department shall recompute the  
 16 incremental tax amounts and make any necessary adjustments to  
 17 distributions or computations to reflect any redetermination.

18 (h) A municipality that includes more than one (1) transit  
 19 development district may share its increment revenue among the transit  
 20 development districts upon approval of the legislative body of the  
 21 municipality.

22 SECTION 559. IC 36-8-8-6, AS AMENDED BY P.L.103-2021,  
 23 SECTION 5, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
 24 JULY 1, 2024]: Sec. 6. (a) Each employer shall annually on March 31,  
 25 June 30, September 30, and December 31, for the calendar quarters  
 26 ending on those dates, or an alternate date established by the rules of  
 27 the system board, pay into the 1977 fund an amount determined by the  
 28 system board:

- 29 (1) for administration expenses; and  
 30 (2) sufficient to maintain level cost funding during the period of  
 31 employment on an actuarial basis for members hired after April  
 32 30, 1977.

33 (b) After December 31, 2011, each employer shall submit the  
 34 payments required by subsection (a) by electronic funds transfer.

35 (c) After June 30, 2021, an employer must provide to the system  
 36 board any reports or records requested by the system board. The  
 37 requested reports or records must be provided to the system board:

- 38 (1) not more than thirty (30) days after the end of the calendar  
 39 quarter, if applicable; or  
 40 (2) by an alternate due date established by the rules of the system  
 41 board.

42 The reports or records requested by the system board must be provided





1 through a secure connection over the Internet or through other  
2 electronic means specified by the system board.

3 (d) If the employer does not provide the reports or records specified  
4 in subsection (c), the system board may fine the employer or  
5 department one hundred dollars (\$100) for each day that the reports or  
6 records are late, to be withheld under subsection (e).

7 (e) If an employer fails to make the payments or provide the reports  
8 and membership records as required by subsection (a) or (c) or fails to  
9 send the fund members' contributions required by section 8(a) of this  
10 chapter, the amount payable, on request of the system board, may be  
11 withheld by the ~~auditor of state~~ **comptroller** from money payable to the  
12 employer and transferred to the fund. In the alternative, the amount  
13 payable may be recovered in the circuit or superior court of the county  
14 in which the employer is located, in an action by the state on the  
15 relation of the system board, prosecuted by the attorney general.

16 (f) In addition to the right of recovery in subsection (e), an alleged  
17 failure of an employer to make the payments required by subsection (a)  
18 may be examined by the state board of accounts under IC 5-11-1 or by  
19 the Indiana public retirement system as necessary to confirm  
20 compliance with subsection (a).

21 SECTION 560. IC 36-8-16.7-27, AS ADDED BY P.L.132-2012,  
22 SECTION 20, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
23 JULY 1, 2024]: Sec. 27. (a) The board may do the following to  
24 implement this chapter:

- 25 (1) Sue and be sued.
- 26 (2) Adopt and alter an official seal.
- 27 (3) Adopt and enforce bylaws and rules for:
  - 28 (A) the conduct of board business; and
  - 29 (B) the use of board services and facilities.
- 30 (4) Subject to subsection (c), acquire, hold, use, and otherwise  
31 dispose of the board's income, revenues, funds, and money.
- 32 (5) Subject to subsections (b) and (c), enter into contracts,  
33 including contracts:
  - 34 (A) for professional services;
  - 35 (B) for purchase of supplies or services; and
  - 36 (C) to acquire office space.
- 37 (6) Subject to subsection (c), hire staff.
- 38 (7) Adopt rules under IC 4-22-2 to implement this chapter.
- 39 (8) Develop, maintain, and update a statewide 911 plan.
- 40 (9) Subject to subsection (c), administer the statewide 911 fund  
41 established by section 29 of this chapter.
- 42 (10) Administer and distribute the statewide 911 fee in



1 accordance with section 37 of this chapter.

2 (11) Subject to subsection (c), administer statewide 911 grants in  
3 accordance with state and federal guidelines.

4 (12) Obtain from each PSAP operating statistics and other  
5 performance measurements, including call statistics by category  
6 and emergency medical dispatching (EMD) certifications.

7 (13) Take other necessary or convenient actions to implement this  
8 chapter that are not inconsistent with Indiana law.

9 (b) A contract for the purchase of communications service or  
10 equipment by the board must be awarded through an invitation for bids  
11 or a request for proposals as described in IC 5-22. The board shall enter  
12 into a cooperative agreement with the Indiana department of  
13 administration for the department to administer the board's purchases  
14 under this chapter using the department's purchasing agents.

15 (c) The board shall be considered a state agency for purposes of  
16 IC 5-14-3.5. Subject to IC 5-14-3.5-4, the following shall be posted to  
17 the Indiana transparency ~~Internet web site~~ **website** in accordance with  
18 IC 5-14-3.5-2:

19 (1) Expenditures by the board, including expenditures for  
20 contracts, grants, and leases.

21 (2) The balance of the statewide 911 fund established by section  
22 29 of this chapter.

23 (3) A listing of the board's real and personal property that has a  
24 value of more than twenty thousand dollars (\$20,000).

25 The board shall cooperate with and provide information to the ~~auditor~~  
26 of state **comptroller** as required by IC 5-14-3.5-8.

27 **SECTION 561. [EFFECTIVE UPON PASSAGE] (a) This act may**  
28 **be referred to as the "technical corrections bill of the 2024 general**  
29 **assembly".**

30 **(b) The phrase "technical corrections bill of the 2024 general**  
31 **assembly" may be used in the lead-in line of a SECTION of an act**  
32 **other than this act to identify provisions added, amended, or**  
33 **repealed by this act that are also amended or repealed in the other**  
34 **act.**

35 **(c) This SECTION expires December 31, 2024.**

36 **SECTION 562. [EFFECTIVE UPON PASSAGE] (a) This**  
37 **SECTION applies to publication of the following:**

38 **(1) A provision of the Indiana Code that is:**

39 **(A) added or amended by this act; and**

40 **(B) repealed by another act without recognizing the**  
41 **existence of the amendment made by this act by an**  
42 **appropriate reference in the lead-in line of the SECTION**



- 1 of the other act repealing the same provision of the Indiana  
2 Code.
- 3 (2) A provision of the Indiana Code that is:  
4 (A) amended by this act; and  
5 (B) amended by another act without recognizing the  
6 existence of the amendment made by this act by an  
7 appropriate reference in the lead-in line of the SECTION  
8 of the other act amending the same provision of the  
9 Indiana Code.
- 10 (b) As used in this SECTION, "other act" refers to an act  
11 enacted in the 2024 session of the general assembly other than this  
12 act. "Another act" has a corresponding meaning.
- 13 (c) Except as provided in subsections (d) and (e), a provision  
14 repealed by another act shall be considered repealed, regardless of  
15 whether there is a difference in the effective date of the provision  
16 added or amended by this act and the provision repealed by the  
17 other act. Except as provided in subsection (d), the lawful  
18 compilers of the Indiana Code, in publishing the affected Indiana  
19 Code provision, shall publish only the version of the Indiana Code  
20 provision that is repealed by the other act. The history line for an  
21 Indiana Code provision that is repealed by the other act must  
22 reference that act.
- 23 (d) This subsection applies if a provision described in subsection  
24 (a) that is added or amended by this act takes effect before the  
25 corresponding provision repeal in the other act. The lawful  
26 compilers of the Indiana Code, in publishing the provision added  
27 or amended in this act, shall publish that version of the provision  
28 and note that the provision is effective until the effective date of the  
29 corresponding provision repeal in the other act. On and after the  
30 effective date of the corresponding provision repeal in the other  
31 act, the provision repealed by the other act shall be considered  
32 repealed, regardless of whether there is a difference in the effective  
33 date of the provision added or amended by this act and the  
34 provision repealed by the other act. The lawful compilers of the  
35 Indiana Code, in publishing the affected Indiana Code provision,  
36 shall publish the version of the Indiana Code provision that is  
37 repealed by the other act, and shall note that this version of the  
38 provision is effective on the effective date of the repealed provision  
39 of the other act.
- 40 (e) If, during the same year, two (2) or more other acts repeal  
41 the same Indiana Code provision as the Indiana Code provision  
42 added or amended by this act, the lawful compilers of the Indiana



1 Code, in publishing the Indiana Code provision, shall follow the  
2 principles set forth in this SECTION.

3 (f) Except as provided in subsections (g) and (h), a provision  
4 amended by another act that includes all amendments made to the  
5 provision by this act shall be published in the Indiana Code only in  
6 the version of the provision amended by the other act. The history  
7 line for an Indiana Code provision that is amended by the other act  
8 must reference that act.

9 (g) This subsection applies if a provision in this act described in  
10 subsection (f) takes effect before the corresponding provision in the  
11 other act. The lawful compilers of the Indiana Code, in publishing  
12 the provision amended in this act, shall publish this version of the  
13 provision and note that the provision is effective until the effective  
14 date of the corresponding provision in the other act. The lawful  
15 compilers of the Indiana Code, in publishing the corresponding  
16 provision in the other act, shall publish that version of the  
17 provision and note that the provision is effective on and after the  
18 effective date of the provision in the other act.

19 (h) If, during the same year, two (2) or more other acts amend  
20 the same Indiana Code provision as the Indiana Code provision  
21 amended by this act, the lawful compilers of the Indiana Code, in  
22 publishing the Indiana Code provision, shall follow the principles  
23 set forth in this SECTION.

24 (i) This SECTION expires December 31, 2024.

25 SECTION 563. An emergency is declared for this act.



COMMITTEE REPORT

Madam President: The Senate Committee on Judiciary, to which was referred Senate Bill No. 35, 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.

(Reference is to SB 35 as introduced.)

BROWN L, Chairperson

Committee Vote: Yeas 11, Nays 0

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COMMITTEE REPORT

Mr. Speaker: Your Committee on Judiciary, to which was referred Senate Bill 35, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill do pass.

(Reference is to SB 35 as printed January 12, 2024.)

JETER

Committee Vote: Yeas 10, Nays 0

